

Mody University of Science and Technology

B.Com. (Hons.) / B.Com. (Hons.) Accounting & Taxation / B.Com. (Hons.) with Research / B.Com. (Hons.) Accounting & Taxation with Research

Effective from Academic Year 2025-2026



MODY
UNIVERSITY
OF SCIENCE AND TECHNOLOGY
LAKSHMANGARH • RAJASTHAN



A Leading Women's University

Credit Summary

	Discipline Specific Course			Discipline Specific Elective			Generic Elective			Interdisciplinary Course			Ability Enhancement Course			Skill Enhancemt Course			Value Addition Course			Internship			Total Cred it					
	Course	L+T+P	Cr	Course	L+T+P	Cr	Course	L+T+P	Cr	Course	L+T+P	Cr	Course	L+T+P	Cr	Course	L+T+P	Cr	Course	L+T+P	Cr	Course	L+T+P	Cr						
I	DSC-1	3+1+0	4	-	-	-	GE-1	3+1+0	4	IDC-1	3+0+0	3	AEC-1	2+0+0	2	SEC-1	3+0+0	3	-	-	-	-	-	-	25					
	DSC-2	3+1+0	4										AEC-2	0+0+2	1															
	DSC-3	3+1+0	4										-	-	-															
II	DSC-4	3+1+0	4	-	-	-	GE-2	3+1+0	4	IDC-2	3+0+0	3	AEC-3	2+0+0	2	SEC-2	3+0+0	3	-	-	-	-	-	-	25					
	DSC-5	3+1+0	4										AEC-4	0+0+2	1															
	DSC-6	3+1+0	4										-	-	-															
Exit option with Undergraduate Certificate in Commerce (50 credits)																														
III	DSC-7	3+1+0	4	-	-	-	GE-3	3+1+0	4	IDC-3	3+0+0	3	AEC-5	0+0+2	1	SEC-3	3+0+0	3	VAC-1	3+0+0	3	-	-	-	26					
	DSC-8	3+1+0	4										-	-	-															
	DSC-9	3+1+0	4										-	-	-															
IV	DSC-10	3+1+0	4	-	-	-	GE-4	3+1+0	4	-	-	-	AEC-6	0+0+2	1	SEC-4	3+0+0	3	VAC-2	3+0+0	3	-	-	-	23					
	DSC-11	3+1+0	4										-	-	-															
	DSC-12	3+1+0	4										-	-	-															
Exit option with Undergraduate Diploma in Commerce (99 credits)																														
V	DSC-13	3+1+0	4	-	-	-	GE-5	3+1+0	4	-	-	-	AEC-7	0+0+2	1	SEC-5	3+0+0	3	-	-	-	-	-	-	SIP	-	4	24		
	DSC-14	3+1+0	4										-	-	-															
	DSC-15	3+1+0	4										-	-	-															
VI	DSC-16	3+1+0	4	-	-	-	GE-6	3+1+0	4	-	-	-	AEC-8	0+0+2	1	SEC-6	3+0+0	3	-	-	-	-	-	-	-	-	-	-	-	20
	DSC-17	3+1+0	4										-	-	-															
	DSC-18	3+1+0	4										-	-	-															
Exit option with Bachelor of Commerce Degree (143 credits)																														
VII	DSC-19	3+1+0	4	DSE-1	3+0+0	3	GE-7	3+1+0	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	DSE-3	3+0+0	3	20		
				DSE-2	3+0+0	3							-	-	-															
VIII	DSC-20	3+1+0	4	DSE-5	3+0+0	3	GE-8	3+1+0	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	DSE-7	3+0+0	3	20		
				DSE-6	3+0+0	3							-	-	-															
Award of Bachelor of Commerce (Hons.)/Honours with research degree (183 credits)																														

Qualification Types and Credit Requirements

NHEQF Level	Qualification Title/ Nomenclature	Credit Requirement
Level 5	UG Certificate in Commerce who exit after successful completion of Semester II. (Programme duration: 2 semesters of the undergraduate programme)	50
Level 6	UG Diploma in Commerce who exit after successful completion of Semester IV. (Programme duration: 4 semesters of the undergraduate programme)	99
Level 7	Bachelors in Commerce (Honors) Degree for those who opt for single discipline core courses and exit after successful completion of Semester VI. (Programme duration: 6 semesters)	143
Level 8	Bachelors in Commerce (Honors with Research/Academic Projects/Entrepreneurship) Degree for those who opt for single discipline core courses and exit after successful completion of Semester VIII. (Programme duration: 8 semesters)	183

B.Com. (Hons.) / B.Com. (Hons.) Accounting & Taxation / B.Com. (Hons.) with Research / B.Com. (Hons.) Accounting & Taxation with Research

Session 2023-2024 onwards

Programme Level: Undergraduate

No. of Seats: 60

Duration: Three Years/Four Years (Six Semesters/Eight Semesters)

Affiliation: The proposed programme shall be governed by the School of Business, Mody University of Science & Technology, Lakshmangarh.

Vision and Mission of the University

Vision: Committed to excellence, we seek to advance education and enhance knowledge to develop transformative skills in women fuelled with innovation, research, integrity, environmental consciousness, social and ethical sensitivity to create the finest women leaders, technocrats and social innovators.

Mission

- To create a supportive ambiance in which new ideas and innovation flourish, and from which the leaders and innovators of tomorrow emerge.
- To address contemporary issues and provide solutions at the local, regional, national and global level.
- Advance education and collaborative research that transform pupils through rigorous coursework and intellectual delivery.
- Create a sustainable ecosystem.
- Invent new knowledge by engaging in cutting-edge research and academic growth.
- Undertake collaborative projects which offer opportunities for long-term interaction with academia and industry.
- Develop human potential to its fullest extent so that intellectually capable and imaginatively gifted leaders can serve in a diverse range of professions.

Vision and Mission of the School of Business

Vision: To establish ourselves as a world class business school with an environment of academic vibrancy and harnessing the best management practices with the concern for society.

Mission

M1	To provide an In-depth knowledge to students so that they add value to the existing treasures of business and managerial concepts.
M2	To promote lateral thinking and a spirit of enquiry through a creative approach for providing simple solutions to complex business problems.
M3	To inculcate entrepreneurial and multidisciplinary approach where ethics and social commitments will be the cornerstones.

Programme Education Objectives:

PEO1	To make employable graduates with in-depth knowledge of business and commerce by imbibing in them the unique ability towards adding value in the areas of business, commerce and allied areas.
PEO2	To develop competency of lateral thinking by way of enabling commerce graduates to analyse the things from different perspectives and come out with simple solutions for complex managerial problems.
PEO3	To make them able to work in a company where the business is continuously expanding and growth prospects are good.
PEO4	To demonstrate professional expertise in financial planning, analysis, control, Decision support and professional ethics with the employees.
PEO5	To excel in contemporary knowledge of business and developing inclination towards lifelong learning.

PEO to Mission Statement Mapping

MISSION STATEMENTS	PEO1	PEO2	PEO3	PEO4	PEO5
M1	3	3	2	3	2
M2	2	3	3	3	3
M3	2	2	3	3	3

Correlation: 3- High, 2-Medium, 1-Low

Programme Outcomes:

PO1	To apply knowledge of commerce and trade practices to solve business problems.
PO2	To foster analytical and critical thinking abilities for data-based decision making.
PO3	To advance the ability to develop value based leadership ability.
PO4	Students will have ability to understand, analyze and communicate global, legal and ethical aspects of business.
PO5	Students will have ability to lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment.
PO6	Commerce graduates will acquire in-depth knowledge of business management and entrepreneurship embedded with ethics and a sense of social commitment and to strive towards personal victory and value creation to society.
PO7	Students will develop multidisciplinary approach for problem solving, critical analysis and decision making by giving due importance for lateral thinking so that they see things from a perspective which are not just simple but effective.

Mapping of POs TO PEOs

PEO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
PEO 1	2	3	2	2	3	2	3
PEO 2	3	2	3	3	3	2	3
PEO 3	2	2	3	3	2	3	2
PEO 4	3	3	3	3	3	3	3
PEO 5	3	2	2	2	2	2	1

3-Strong Correlation 2- Medium Correlation 1- Low Correlation

PROGRAMME SPECIFIC OUTCOMES (PSO)

Programme	PSOs
B.Com. (Hons.) / B.Com. (Hons.) Accounting & Taxation / B.Com. (Hons.) with Research / B.Com. (Hons.) Accounting & Taxation with Research	<ol style="list-style-type: none"> 1. To develop the skill of applying concepts and practices used in Commerce. 2. Develop Understanding the concept and operation of Financial, Cost, and Management accounting using supportive technologies in current scenario. 3. Demonstrate, analyze and interpret accounting problems and draw conclusions. 4. Demonstrate the ability to apply knowledge taxation and cross functional accounting knowledge. 5. Make them capable of recognizing and resolving ethical issues in different areas of business. 6. To integrate knowledge, skill and attitude that will stand an environment of learning and creativity among the students. 7. To enable a student to be capable of making decisions at personal and professional level. 8. Integrate tools and concepts from multiple functional areas (i.e. finance, costing, operations, Taxation etc.) to solve business problems. 9. To develop an attitude for working commendably and proficiently in a business surroundings. 10. To develop competency in students to pursue higher level programmes such as CA, ICWA, ACS, MBA or other Masters Programmes in Commerce / Management.

Input Qualification: Candidate should have passed 10+2 from a recognized Board with proficiency in English or equivalent.

Evaluation Procedure:

All the Rules and Regulations as provided in the Ordinances and Regulations of the Mody University of Science & Technology shall be followed. No student shall be admitted as a candidate for the examination for any of the Parts/Semesters after the lapse of five years from the date of admission to the Part-I/Semester-I of the Programme.

Year up-gradation of the student will be as per the University ordinance.

Curriculum Structure											
Curriculum Structure : Session 2023-2024 onwards											
Name of the Programme: B.Com. (Hons.) / B.Com. (Hons.) Accounting & Taxation / B.Com. (Hons.) with Research / B.Com. (Hons.) Accounting & Taxation with Research											
Year: First			Semester:I (Autumn)								
Autumn Semester I	Course Code	Course Title	Contact Hours per Week			Credits	ETE Duration Hours		Weightage (%)		
			L	T	P		CW	MTE	ETE		
	Discipline Specific Core (DSC):										
	BM23.111	Principles of Management	3	1	-	4	3	25	25	50	
	BC23.121	Financial Accounting	3	1	-	4	3	25	25	50	
	BM23.131	Business Statistics	3	1	-	4	3	25	25	50	
	Discipline Specific Elective(DSE):										
			-	-	-	-	-	-	-	-	
	Generic Elective (GE) (Choose any one of the following courses)										
	GE23.111	Business Organisation	3	1	-	4	3	25	25	50	
	GE23.131	Basics of Finance	3	1	-	4	3	25	25	50	
	DM23.111	Foundation of Digital Marketing	3	1	-	4	3	25	25	50	
	BM23.121	Marketing Management	3	1	-	4	3	25	25	50	
	Interdisciplinary Course (IDC) (Choose any one of the following courses)										
	ID23.111	Culture of India	3	-	-	3	3	20	-	80	
		MUE 1	3	-	-	3	3	20	-	80	
		MUE 1	3	-	-	3	3	20	-	80	
		MUE 1	3	-	-	3	3	20	-	80	
		MUE 1	3	-	-	3	3	20	-	80	
	Ability Enhancement Course(AEC):										
	EL20.109	Foundation Course in English	2	-	-	2	3	25	25	50	
	SF 101	Personal Grooming & Fine Dining	-	-	2	1	3	50	-	50	
	Skill Enhancement Course (SEC) (Choose any one of the following courses)										
	FL20.101	French Language & Grammar-I	3	-	-	3	3	25	25	50	
	GL20.101	German Language & Grammar-I	3	-	-	3	3	25	25	50	
	JL20.101	Japanese Language & Grammar-I	3	-	-	3	3	25	25	50	
	SL20.101	Spanish Language & Grammar-I	3	-	-	3	3	25	25	50	
	Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):										
			-	-	-	-	-	-	-	-	
	Value Added Course(VAC):										
			-	-	-	-	-	-	-	-	
	Sub Total			20	4	2	25				

Summary: I Semester (Autumn)

S.N.	Particulars	Credits
1.	Discipline Specific Core (DSC):	12
2.	Discipline Specific Elective(DSE):	-
3.	Generic Elective (GE):	4
4.	Interdisciplinary Course(IDC)	3
5.	Ability Enhancement Course(AEC):	2+1
6.	Skill Enhancement Course(SEC):	3
7.	Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):	---
8.	Value Added Course(VAC):	---
Total		25

Curriculum Structure : Session 2023-2024 onwards													
Name of the Programme: B.Com. (Hons.) / B.Com. (Hons.) Accounting & Taxation / B.Com. (Hons.) with Research / B.Com. (Hons.) Accounting & Taxation with Research													
Year: First			Semester:II (Spring)										
Spring Semester II	Course Code	Course Title	Contact Hours per Week			Credits	ETE Duration Hours	Weightage (%)					
			L	T	P			CW	MTE	ETE			
Discipline Specific Core (DSC):													
BC23.112	Corporate Accounting		3	1	-	4	3	25	25	50			
BM23.112	Business Mathematics		3	1	-	4	3	25	25	50			
BM23.122	Communication in Management		3	1	-	4	3	25	25	50			
Discipline Specific Elective(DSE):			-	-	-	-	-	-	-	-			
Generic Elective (GE) (Choose any one of the following courses)													
DM23.112	Social Media and E-mail Marketing		3	1	-	4	3	25	25	50			
GE23.112	Human Resource Development Systems		3	1	-	4	3	25	25	50			
GE23.122	Evolution of Indian Business		3	1	-	4	3	25	25	50			
BM23.132	Organisational Behaviour		3	1	-	4	3	25	25	50			
Interdisciplinary Course (IDC) (Choose any one of the following courses)													
	MUE 2		3	-	-	3	3	20	-	80			
	MUE 2		3	-	-	3	3	20	-	80			
	MUE 2		3	-	-	3	3	20	-	80			
	MUE 2		3	-	-	3	3	20	-	80			
	MUE 2		3	-	-	3	3	20	-	80			
Ability Enhancement Course(AEC):													
EV20.102	Environmental Studies		2	-	-	2	3	25	25	50			
SF 102	Social Grooming, Home & Décor and Business Communication		-	-	2	1	3	50	-	50			
Skill Enhancement Course(SEC) (Choose any one of the following courses)													
FL20.102	French Language & Grammar-II		3	-	-	3	3	25	25	50			
GL20.102	German Language & Grammar-II		3	-	-	3	3	25	25	50			
JL20.102	Japanese Language & Grammar-II		3	-	-	3	3	25	25	50			
SL20.102	Spanish Language & Grammar-II		3	-	-	3	3	25	25	50			
Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):			-	-	-	-	-	-	-	-			
Value Added Course(VAC):			-	-	-	-	-	-	-	-			

Summary: II Semester (Spring)										
S.N.	Particulars									Credits
1.	Discipline Specific Core (DSC):									12
2.	Discipline Specific Elective(DSE):									-
3.	Generic Elective (GE):									4
4.	Interdisciplinary Course(IDC)									3
5.	Ability Enhancement Course(AEC):									2+1
6.	Skill Enhancemt Course(SEC):									3
7.	Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):									---
8.	Value Added Course(VAC):									-
										25

UG Certificate: Students who opt to exit after completion of the first year and have secured 50 credits will be awarded a UG certificate if, in addition, they complete one vocational course of 4 credits during the summer vacation of the first year. These students are allowed to re-enter the degree programme within three years and complete the degree programme within the stipulated maximum period of seven years.

Curriculum Structure : Session 2023-2024 onwards									
Name of the Programme: B.Com. (Hons.) / B.Com. (Hons.) Accounting & Taxation / B.Com. (Hons.) with Research / B.Com. (Hons.) Accounting & Taxation with Research									
Year: Second		Semester:III (Autumn)							
Course Code	Course Title	Contact Hours per Week				Credits	ETE Duration Hours	Weightage (%)	
		L	T	P				CW	MTE
Discipline Specific Core (DSC):									
BM23.211	Human Resource Management	3	1	-	4	3	25	25	50
BM23.221	Financial Management	3	1	-	4	3	25	25	50
BM23.231	Business Laws	3	1	-	4	3	25	25	50
Discipline Specific Elective(DSE):									
		-	-	-	-	-	-	-	-
Generic Elective (GE) (Choose any one of the following courses)									
GE23.211	Financial Institutions and Markets	3	1	-	4	3	25	25	50
GE23.221	Advertising and Brand Management	3	1	-	4	3	25	25	50
GE23.231	Strategic Human Resource Management	3	1	-	4	3	25	25	50
DM23.211	SEO and Online Advertising	3	1	-	4	3	25	25	50
AT23.211	Tax Planning and Administration	3	1	-	4	3	25	25	50
Interdisciplinary Course (IDC) (Choose any one of the following courses)									
	MUE 3	3	-	-	3	3	20	-	80
	MUE 3	3	-	-	3	3	20	-	80
	MUE 3	3	-	-	3	3	20	-	80
	MUE 3	3	-	-	3	3	20	-	80
	MUE 3	3	-	-	3	3	20	-	80
Ability Enhancement Course(AEC):									
SF 201	Personal Grooming, Fine Dining and Home Safety	-	-	2	1	3	50	-	50
Skill Enhancement Course(SEC) (Choose any one of the following courses)									
FL20.201	French Language & Grammar-III	3	-	-	3	3	25	25	50
GL20.201	German Language & Grammar-III	3	-	-	3	3	25	25	50
JL20.201	Japanese Language & Grammar-III	3	-	-	3	3	25	25	50
SL20.201	Spanish Language & Grammar-III	3	-	-	3	3	25	25	50
Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):									
		-	-	-	-	-	-	-	-
Value Added Course(VAC): Choose any one									
VA23.211	Export Documentation and Procedures	3	-	-	3	3	25	25	50
VA23.221	Team Building	3	-	-	3	3	25	25	50
VA23.231	Yoga & Happiness	3	-	-	3	3	25	25	50

Summary: III Semester (Autumn)

S.N.	Particulars	Credits
1.	Discipline Specific Core (DSC):	12
2.	Discipline Specific Elective(DSE):	-
3.	Generic Elective (GE):	4
4.	Interdisciplinary Course(IDC)	3
5.	Ability Enhancement Course(AEC):	1
6.	Skill Enhancemt Course(SEC):	3
7.	Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):	-
8.	Value Added Course(VAC):	3
Total		26

Curriculum Structure : Session 2023-2024 onwards										
Year: Second		Semester:IV (Spring)								
Course Code	Course Title	Contact Hours per Week			Credits	ETE Duration Hours	Weightage (%)			
		L	T	P			CW	MTE	ETE	
Discipline Specific Core (DSC):										
BC23.212	Company Law	3	1	-	4	3	25	25	50	
BC23.222	Cost Accounting	3	1	-	4	3	25	25	50	
BM23.212	Business Economics	3	1	-	4	3	25	25	50	
Discipline Specific Elective(DSE):										
		-	-	-	-	-	-	-	-	-
Generic Elective (GE) (Choose any one of the following courses)										
GE23.222	Personal Financial Planning	3	1	-	4	3	25	25	50	
GE23.232	Organisational Change	3	1	-	4	3	25	25	50	
GE23.212	Retail Management	3	1	-	4	3	25	25	50	
BM23.222	Business Research	3	1	-	4	3	25	25	50	
AT23.212	Advanced Accounting	3	1	-	4	3	25	25	50	
Ability Enhancement Course(AEC):										
SF 202	Social Grooming and Professional Skills	-	-	2	1	3	50	-	50	
Skill Enhancement Course(SEC) (Choose any one of the following courses)										
FL20.202	French Language & Grammar-IV	3	-	-	3	3	25	25	50	
GL20.202	German Language & Grammar-IV	3	-	-	3	3	25	25	50	
JL20.202	Japanese Language & Grammar-IV	3	-	-	3	3	25	25	50	
SL20.202	Spanish Language & Grammar-IV	3	-	-	3	3	25	25	50	
Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):										
		-	-	-	-	-	-	-	-	-
Value Added Course(VAC): Choose any one										
VA23.212	Women Leadership in Business	3	-	-	3	3	25	25	50	
VA23.222	Cyber Crime and Laws	3	-	-	3	3	25	25	50	
VA23.232	Social Media Marketing	3	-	-	3	3	25	25	50	

Summary: IV Semester (Spring)		
S.N.	Particulars	Credits
1.	Discipline Specific Core (DSC):	12
2.	Discipline Specific Elective(DSE):	-
3.	Generic Elective (GE):	4
4.	Interdisciplinary Course(IDC):	-
5.	Ability Enhancement Course(AEC):	1
6.	Skill Enhancemt Course(SEC):	3
7.	Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):	-
8.	Value Added Course(VAC):	3
Total		23

UG Diploma: Students who opt to exit after completion of the second year and have secured 99 credits will be awarded the UG diploma if, in addition, they complete one vocational course of 4 credits during the summer vacation of the second year. These students are allowed to re-enter within a period of three years and complete the degree programme within the maximum period of seven years.

Curriculum Structure : Session 2023-2024 onwards										
Name of the Programme: B.Com. (Hons.) / B.Com. (Hons.) Accounting & Taxation / B.Com. (Hons.) with Research / B.Com. (Hons.) Accounting & Taxation with Research										
Year: Third			Semester: V (Autumn)							
Course Code	Course Title	Contact Hours per Week			Credits	ETE Duration Hours	Weightage (%)			ETE
		L	T	P			CW	MTE	ETE	
Discipline Specific Core (DSC):										
BC23.311	Security Analysis & Portfolio Management	3	1	-	4	3	25	25	50	
BM23.311	Decision Science	3	1	-	4	3	25	25	50	
BM23.321	Management Accounting	3	1	-	4	3	25	25	50	
Discipline Specific Elective(DSE):										
Generic Elective (GE) (Choose any one of the following courses)										
GE23.311	Marketing of Services	3	1	-	4	3	25	25	50	
GE23.321	Production and Operations Management	3	1	-	4	3	25	25	50	
GE23.331	Industrial Relations	3	1	-	4	3	25	25	50	
DM23.311	Digital Strategic Fundamentals	3	1	-	4	3	25	25	50	
AT23.311	Indirect Tax Laws	3	1	-	4	3	25	25	50	
Ability Enhancement Course(AEC):										
SF 301	Civility & Ethics, Business & Professional Grooming, Corporate Dining Etiquette	-	-	2	1	3	50	-	50	
Skill Enhancement Course(SEC) (Choose any one of the following courses)										
FL20.301	French Language & Grammar-V	3	-	-	3	3	25	25	50	
GL20.301	German Language & Grammar-V	3	-	-	3	3	25	25	50	
JL20.301	Japanese Language & Grammar-V	3	-	-	3	3	25	25	50	
SL20.301	Spanish Language & Grammar-V	3	-	-	3	3	25	25	50	
Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):										
SI23.311	Summer Internship Project	-	-	-	4	-	-	-	100	
Value Added Course(VAC):										

Summary: V Semester (Autumn)								
S.N.	Particulars	Credits						
1.	Discipline Specific Core (DSC):	12						
2.	Discipline Specific Elective(DSE):	-						
3.	Generic Elective (GE):	4						
4.	Interdisciplinary Course(IDC)	-						
5.	Ability Enhancement Course(AEC):	1						
6.	Skill Enhancemt Course(SEC):	3						
7.	Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):	4						
8.	Value Added Course(VAC):	-						
		Total						
		24						

Curriculum Structure : Session 2023-2024 onwards										
Name of the Programme: B.Com. (Hons.) / B.Com. (Hons.) Accounting & Taxation / B.Com. (Hons.) with Research / B.Com. (Hons.) Accounting & Taxation with Research										
Year: Third		Semester:VI (Spring)								
Course Code	Course Title	Contact Hours per Week			Credits	ETE Duration Hours	Weightage (%)			ETE
		L	T	P			CW	MTE		
Discipline Specific Core (DSC):										
BC23.312	Auditing and Assurance	3	1	-	4	3	25	25	50	
BC23.322	Income Tax Laws	3	1	-	4	3	25	25	50	
BM23.322	Goods and Services Tax	3	1	-	4	3	25	25	50	
Discipline Specific Elective(DSE):										
		-	-	-	-	-	-	-	-	-
Generic Elective (GE) (Choose any one of the following courses)										
GE23.312	Negotiation Skills for Managers	3	1	-	4	3	25	25	50	
GE23.322	Sustainable Finance	3	1	-	4	3	25	25	50	
BM23.312	Project Management	3	1	-	4	3	25	25	50	
DM23.322	Digital Media Laws	3	1	-	4	3	25	25	50	
AT23.312	Human Resource Accounting	3	1	-	4	3	25	25	50	
Ability Enhancement Course(AEC):										
SF 302	Soft Skills and Interview Skills	-	-	2	1	3	50	-	50	
Skill Enhancement Course(SEC) (Choose any one of the following courses)										
FL20.302	French Language & Grammar-VI	3	-	-	3	3	25	25	50	
GL20.302	German Language & Grammar-VI	3	-	-	3	3	25	25	50	
JL20.302	Japanese Language & Grammar-VI	3	-	-	3	3	25	25	50	
SL20.302	Spanish Language & Grammar-VI	3	-	-	3	3	25	25	50	
Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):										
		-	-	-	-	-	-	-	-	-
Value Added Course(VAC):										
		-	-	-	-	-	-	-	-	-

Summary: VI Semester (Spring)		
S.N.	Particulars	Credits
1.	Discipline Specific Core (DSC):	12
2.	Discipline Specific Elective(DSE):	-
3.	Generic Elective (GE):	4
4.	Interdisciplinary Course(IDC)	-
5.	Ability Enhancement Course(AEC):	1
6.	Skill Enhancemt Course(SEC):	3
7.	Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):	-
8.	Value Added Course(VAC):	-
Total		20

3-year UG Degree: Students who wish to undergo a 3-year UG programme will be awarded UG Degree in the Major discipline after successful completion of three years, securing 143 credits and satisfying the minimum credit requirement as per University norms.

Curriculum Structure : Session 2023-2024 onwards
Name of the Programme: B.Com. (Hons.) / B.Com. (Hons.) Accounting & Taxation / B.Com. (Hons.) with Research / B.Com. (Hons.) Accounting & Taxation with Research
Year: Fourth

Course Code	Course Title	Semester:VII (Autumn)							
		Contact Hours per Week			Credits	ETE Duration Hours	Weightage (%)		
		L	T	P			CW	MTE	ETE
Discipline Specific Core (DSC):									
BM23.411	Business Ethics and Corporate Governance	3	1	-	4	3	25	25	50
Discipline Specific Elective(DSE): Choose any one from each of DSE1, DSE2, DSE3 & DSE4									
OR									
Choose any one from each of DSE1 & DSE2 alongwith one Minor Research Project									
<i>(If an individual wishes to go for specialization, she has to opt for all DSE from that specialized area only).</i>									
HR23.411	DSE1 Training and Development	3	-	-	3	3	25	25	50
FA23.411	DSE1 Business Valuation	3	-	-	3	3	25	25	50
MM23.411	DSE1 Customer Relationship Management	3	-	-	3	3	25	25	50
AT23.411	DSE1 Financial Reporting	3	-	-	3	3	25	25	50
DM23.411	DSE1 Social Media Platforms and Application								
HR23.421	DSE2 Performance Management	3	-	-	3	3	25	25	50
FA23.421	DSE2 Financial Technology & Analytics	3	-	-	3	3	25	25	50
MM23.421	DSE2 Consumer Behaviour	3	-	-	3	3	25	25	50
AT23.421	DSE2 International Taxation	3	-	-	3	3	25	25	50
DM23.421	DSE2 Role of Google in Digital Marketing								
HR23.431	DSE3 Labour Legislations	3	-	-	3	3	25	25	50
FA23.431	DSE3 Banking and Insurance	3	-	-	3	3	25	25	50
MM23.431	DSE3 Marketing Research	3	-	-	3	3	25	25	50
AT23.431	DSE3 International Accounting	3	-	-	3	3	25	25	50
DM23.431	DSE3 Influence and Affiliate Marketing								
HR23.441	DSE4 Diversity and Inclusion	3	-	-	3	3	25	25	50
FA23.441	DSE4 Corporate Tax Planning	3	-	-	3	3	25	25	50
MM23.441	DSE4 Integrated Marketing Communication	3	-	-	3	3	25	25	50
AT23.441	DSE4 Income Tax Assessment & Procedures	3	-	-	3	3	25	25	50
DM23.441	DSE4 Content Marketing								
BM23.421	Minor Research Project	-	-	-	6	-	-	-	100
Generic Elective (GE) (Choose any one of the following courses)									
GE23.411	Design Thinking	3	1	-	4	3	25	25	50
GE23.421	Business Analytics	3	1	-	4	3	25	25	50
GE23.431	Indian Ethos and Management	3	1	-	4	3	25	25	50
GE23.441	Disaster Management	3	1	-	4	3	25	25	50
Ability Enhancement Course(AEC):									
		-	-	-	-	-	-	-	-
Skill Enhancement Course(SEC):									
		-	-	-	-	-	-	-	-
Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):									
		-	-	-	-	-	-	-	-
Value Added Course(VAC):									
		-	-	-	-	-	-	-	-

Summary: VII Semester (Autumn)

S.N.	Particulars	Credits
1.	Discipline Specific Core (DSC):	4
2.	Either any one Discipline Specific Elective from both DSE3 & DSE4 (DSE) Or Project/Dissertation	6+6
3.	Generic Elective (GE):	4
4.	Interdisciplinary Course(IDC)	-
5.	Ability Enhancement Course(AEC):	-
6.	Skill Enhancemt Course(SEC):	-
7.	Value Added Course(VAC):	-
Total		20

Curriculum Structure : Session 2023-2024 onwards

Name of the Programme: B.Com. (Hons.) / B.Com. (Hons.) Accounting & Taxation / B.Com. (Hons.) with Research / B.Com. (Hons.) Accounting & Taxation with Research

Year: Fourth	Semester:VIII (Spring)									
	Course Code	Course Title	Contact Hours per Week			Credits	ETE Duration Hours	Weightage (%)		
			L	T	P			CW	MTF	ETE
Discipline Specific Core (DSC):										
BM23.412	Business Environment and Public Policy		3	1	-	4	3	25	25	50
Discipline Specific Elective(DSE): Choose any one from each of DSE5, DSE6, DSE7 & DSE8										
OR										
Choose any one from each of DSE5 & DSE6 alongwith one Major Research Project										
<i>(If an individual wishes to go for specialization, she has to opt for all DSE from that specialized area only).</i>										
HR23.412	DSE5 Green HRM		3	-	-	3	3	25	25	50
FA23.412	DSE5 Financial Risk Management		3	-	-	3	3	25	25	50
MM23.412	DSE5 Pricing Management		3	-	-	3	3	25	25	50
AT23.412	DSE5 Government Accounting		3	-	-	3	3	25	25	50
DM23.412	DSE5 Web Analytics									
HR23.422	DSE6 Talent and Knowledge Management		3	-	-	3	3	25	25	50
FA23.422	DSE6 Mergers, Acquisitions & Corporate Restructuring		3	-	-	3	3	25	25	50
MM23.422	DSE6 Rural Marketing		3	-	-	3	3	25	25	50
AT23.422	DSE6 Emerging Accounting Techniques		3	-	-	3	3	25	25	50
DM23.422	DSE6 Mobile and Mobile Application Marketing									
HR23.432	DSE7 Recruitment and Selection		3	-	-	3	3	25	25	50
FA23.432	DSE7 Behavioural Finance		3	-	-	3	3	25	25	50
MM23.432	DSE7 B2B Marketing		3	-	-	3	3	25	25	50
AT23.432	DSE7 Financial Planning & Performance		3	-	-	3	3	25	25	50
DM23.432	DSE7 On-Page and Off-Page Optimization									
HR23.442	DSE8 HR Analytics		3	-	-	3	3	25	25	50
FA23.442	DSE8 Strategic Financial Management		3	-	-	3	3	25	25	50
MM23.442	DSE8 Sales and Distribution Management		3	-	-	3	3	25	25	50
AT23.442	DSE8 Financial Analysis & Control		3	-	-	3	3	25	25	50
DM23.442	DSE8 SEO Tools and Application									
BM23.422	Major Research Project		-	-	-	6	-	-	-	100
Generic Elective (GE) (Choose any one of the following courses)										
GE23.412	Advanced Business Research		3	1	-	4	3	25	25	50
GE23.422	Rural Development		3	1	-	4	3	25	25	50
GE23.432	Event Management		3	1	-	4	3	25	25	50
GE23.442	Tourism Management		3	1	-	4	3	25	25	50

B.Com. (Hons.) / B.Com. (Hons.) Accounting & Taxation / B.Com. (Hons.) with Research / B.Com. (Hons.) Accounting & Taxation with Research

Ability Enhancement Course(AEC):	-	-	-	-	-	-	-	-	-
Skill Enhancement Course(SEC):	-	-	-	-	-	-	-	-	-
Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):	-	-	-	-	-	-	-	-	-
Value Added Course(VAC):	-	-	-	-	-	-	-	-	-

Summary: VIII Semester (Spring)

S.N.	Particulars	Credits
1.	Discipline Specific Core (DSC):	4
2.	Either any one Discipline Specific Elective from both DSE15 & DSE16 (DSE) Or Project/Dissertation	6+6
3.	Generic Elective (GE):	4
4.	Interdisciplinary Course(IDC)	-
5.	Ability Enhancement Course(AEC):	-
6.	Skill Enhancemt Course(SEC):	-
7.	Value Added Course(VAC):	-
Total		20

4-year UG Degree (Honours): A four-year UG Honours degree in the major discipline will be awarded to those who complete a four-year degree programme with 183 credits and have satisfied the credit requirements as University norms.

4-year UG Degree (Honours with Research): Students who secure 75% marks and above in the first six semesters and wish to undertake research at the undergraduate level can choose a research stream in the fourth year. They should do a research project or dissertation under the guidance of a faculty member of the University/College. The research project/dissertation will be in the major discipline. The students who secure 183 credits, including 12 credits from a research project/dissertation, are awarded UG Degree (Honours with Research).

**FIRST YEAR
AUTUMN SEMESTER
(Semester – I)**

BM.23.111
Principles of Management
3-1-0-4

(Contact hrs.:39)

Course Objective

The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

Course Content

Introduction: Concept – Need for study; Managerial functions – An overview; Coordination – Essence of management; Evolution of Management Thought – Classical, Neo classical and Modern approaches, MBO, Emerging issues in management.	[08]
Planning: Types of Plan, Objectives of Planning, Planning process, SWOT, Decision-making – Concept, importance, Individual versus group decision making, Decision making process, Techniques of decision making.	[12]
Organising & Staffing: Concept and importance; Process of organizing – An overview, span of management, line and staff authority, delegation of authority, centralization vs decentralization; Formal and informal organization; Types of organization structure; Concept and importance of staffing, Process of staffing.	[12]
Directing and Controlling: Motivation – Concept, importance, intrinsic and extrinsic motivation; Motivation theories – Maslow's need hierarchy theory, Herzberg's two factor theory, McGregor's Theory X and Theory Y, Ouchi's Theory Z; Leadership – Concept, importance; Theories of leadership – Likert theory, Blake and Mouton's Grid theory, Tannenbaum and Schmidt Leadership continuum; Controlling – Concept, process, Principles of effective control, Major techniques of control.	[07]

Text Books

1. Koontz, H. and Weihrich, H. "*Essentials of Management*", Pearson Education.
2. Prasad, L.M., "*Principles and Practices of Management*", S Chand and Sons, New Delhi

References:

1. Luthans, F., "*Introduction to Management*", McGraw Hill.
2. Robbins, S. and Coulter, M."*Management*", Pearson Education.
3. Drucker P. F., "*Practice of Management*", Mercury Books, London.
4. Griffin, R.W. "*Management Principles and Application*", Cengage Learning
5. Louis, A.Allen. "*Management and Organization*", Mc Graw Hill, Tokyo.

BC 23.121
Financial Accounting
3-1-0-4

Course Objective

To acquire conceptual knowledge of the financial accounting and to provide knowledge about the techniques for preparing accounts in different business organizations.

Course Content

Theoretical Framework: Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis. Generally Accepted Accounting Principles and Conventions, Accounting Standard v/s International Accounting Standards. **Accounting Process:** From recording of a business transaction to preparation of trial balance including adjustments: Capital and Revenue expenditures & Receipts, Depreciation, Preparation of Profit and Loss Account and Balance Sheet. (Sole Proprietorship only). [12]

Sectional and Self-balancing System: Introduction, advantages and disadvantages, scheme of entries (including effect and rectification of errors), transfer from one ledger to another, contra balances in ledger, self balancing ledgers vs. sectional balancing ledgers. [08]

Insurance Claims: Claims on account of loss of stock, loss of profit or consequential loss, loss of fixed assets, application of average clause, self-insurance and co-insurance, Entries in books of accounts, Workmen compensation insurance. [08]

Consignment Accounts: Important terms, Accounting records, Books of Consigner and consignee, Valuation of unsold stock, Conversion of consignment into branch, loss of goods—normal and abnormal. **Joint Venture Accounts:** Meaning of Joint Venture, Accounting records, Difference between Joint Venture and Partnership, Joint Venture vs. Consignment. [11]

Text Books

1. Mohamed Hanif and Mukherjee Amitabha., “ *Financial Accounting*”, McGraw Hill Education, New Delhi.
2. Maheshwari, S.N., and Maheshwari, S. K., “ *Financial Accounting*”, Vikas Publishing House, New Delhi.

References:

1. Anthony, R.N. and Reece, J.S., “ *Accounting Principles*”, Richard Irvin Inc.
2. Lal, Jawahar., and Srivastava, Seema., “ *Financial Accounting Text & Problems*”, Himalaya Publishing House, New Delhi.
3. Tulsian, P.C., “ *Financial Accounting*”, Tata McGraw Hill, New Delhi.
4. Elliott, Barry., and Elliott, Jamie., “ *Financial Reporting and Analysis*”, Prentice Hall International.
5. Horngren, Charles T., “ *Introduction to Financial Accounting*”, Pearson Education.

Note: Latest edition of text book and references must be used.

BM 23.131
Business Statistics
3-1-0-4

(Contact hrs.:39)

Course Objective

To familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making.

Course Content

Introduction to Statistics: Meaning, Definition, Scope, uses and limitations of statistics, Collection of primary and secondary data, Classification and tabulation of data, Graphs of frequency distribution and Curves. **Measures of Central Tendency** - arithmetic mean, geometric mean and harmonic mean. Median and Mode (and other partition values including quartiles, deciles, and percentiles). [10]

Measures of Dispersion: absolute and relative, Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance. **Moments** - Calculation and significance, Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis. [09]

Correlation Analysis - Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; Rank Correlation **Regression Analysis** - Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression. [13]

Index Numbers: Meaning and uses of index numbers. Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Base shifting, splicing and deflating, Problems in the construction of index numbers, Construction of consumer price indices. Important share price indices, including BSE SENSEX and NSE NIFTY [07]

Text Books

1. Vohra N. D., "Business Statistic's", McGraw Hill New Delhi
2. Gupta, S.P., and Archana Gupta., "Statistical Methods", Sultan Chand and Sons, New Delhi.

References:

1. Levin, Richard, David S. Rubin, Rastogi, and Siddiqui., "Statistics for Management", Pearson Education.
2. Berenson and Levine., "Basic Business Statistics: Concepts and Applications", Pearson Education.
3. Siegel Andrew F., "Practical Business Statistics", McGraw Hill.

GE23.111 Business Organisation**3-1-0-4**

(Contact hrs.:39)

Course Objective

This course will help the students to understand the nature, objectives and forms of business, describe the different forms of organizations, understand the basic concepts of management and different types of business combinations.

Content

Introduction: Concept, nature and scope, Business as a system, Business objectives, Business [5] and environment interface, Distinction between business, commerce and trade.

Forms of Business Organization: Sole proprietorship, Partnership, Joint stock company, [4] Types of company cooperative societies, Multinational corporations.

Business Unit, Establishing a new business unit. Meaning of Promotion. Features for business, [7] Plant location, Plant Layout & size of business unit.

Organisation Theory: Concept, Classical organisation theory, Neoclassical organisation [7] theory, Modern organisation theory, System approach, Contingency approach.

Design of Organization Structure: Concept of organization structure, Need for formal [8] Organization Structure, Contingent factors in organization design, Mechanism for designing structure, Departmentation, Span of management, Delegation of authority.

Forms of Organization Structure: Line organization structure, Line and staff organization [8] structure, Functional organization structure, Divisional organization structure, Project organization structure, Matrix organization structure, Virtual structure, Organization culture.

Text Book

1. Tulsian, P.C., Business Organisation and Management, Pearson Education, New Delhi

Reference Book

1. Vasishth, Neeru, Business Organisation, Taxmann, New Delhi
2. C B. Guptha - Business Organisation and Management, Sultan Chand & Sons.

GE23.131
Basics of Finance
3-1-0-4

(Contact hrs.:39)

Course Objective: The course aims to offer an integrated approach to the understanding of concepts and applications of financial planning.

Introduction: Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services. **[05]**

Financial Planning and Budgeting: Concept of economic wants and means for satisfying these needs; Meaning, importance and need for financial planning; Personal budget, family budget, business budget and national budget; Procedure for financial planning and preparing a budget; Budget surplus and budget deficit, Sources for meeting the deficit. **[11]**

Banking Services: Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – savings bank account, term deposit, current account, recurring deposit; Various types of loans – education loan, consumer durable loan, vehicle loan, housing loan, short term, medium term, long term, microfinance, bank overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge. **[10]**

Financial Services from India Post Office: Post office savings schemes: savings bank, recurring deposit, term deposit, monthly income scheme, kisan vikas patra, NSC, PPF, senior citizen savings scheme, sukanya samridhhi yojana; India post payments bank. money transfer: money order, e-money order, instant money order, collaboration with the western union financial services; mo videsh, international money transfer service, money gram international money transfer, Indian postal order. **[08]**

Insurance Services: Life insurance policies: life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans, comparison of policies offered by various life insurance companies, comparison of policies offered by various health insurance companies. Property insurance policies. Post office life insurance schemes: postal life insurance and rural postal life insurance. **[06]**

Stock Markets – Some Basic Concepts: Terms used in stock markets: SENSEX, NIFTY, primary markets, secondary markets, initial public offering(IPO), follow-on public offering (FPO), offer for sale (OFS), block deal, equity shares, preference shares, debentures, bonus shares, stock split, dividend, buyback, DEMAT account, trading account, delivery instruction slip (DI Slips), blue chips, defensive stocks, face value, market value, market capitalisation, pre-opening session, trading session, opening price, closing price, business days, bull, bear, bull market, bear market, risk, stop loss, derivatives, call option, put option, hedge, holding period; Tax on short term capital gains and long-term capital gains, Mutual Fund and its various schemes. **[12]**

Text Books:

1. Batra, J.K., "Accounting and Finance for Non-finance Managers", Sage Textbook
2. Avadhani, V. A., "Investment Management" Himalaya Publishing House Pvt. Ltd., Mumbai.

Reference Books:

1. Bhattacharya., "Indian Financial System", Oxford University Press.
2. Chandra, P., "Investment Game: How to Win," Tata McGraw Hill Education, New Delhi.

DM23.111
Foundation of Digital Marketing
3-1-0-4 (Contact Hrs: 39)
Course Objective

This course Introduction to Digital Marketing, demystifying Smart Objectives, performing in-depth digital marketing research and having meaningful conversations with prospects across touch points. Creating highly engaging and intuitive content that resonates with audience, defining a content marketing strategy to drive thought leadership and conversions organically, measuring success of content marketing efforts and initiatives

Course Content
Introduction to Digital Marketing
8

Overview of Digital Marketing

- Digital marketing evolution and its significance.
- Evolution from traditional to digital marketing (Traditional vs. Digital Marketing).

Digital Marketing Channels

- Exploring various digital marketing channels (SEO, SEM, SMM, Email marketing, etc.).
- Understanding the role of each channel in a digital marketing strategy.

Setting Digital Marketing Goals

- 3i Principles
- Defining SMART goals for digital marketing campaigns.

Digital Research

- Audience Research and listening tools.
- Cultural Research.
- Understanding Buyer's Journey.

Content Marketing
11

Content Marketing Concepts and Strategy

- Understanding Content Marketing.
- Types of Content Marketing.

Using Content Research

- Social Listening.
- Competitor Analysis.
- Content Audit.

Developing a Content Marketing Plan

- Setting Content Goals.
- Creating Buyer Personas.
- Content Topics and Calendars.

Creating and Curating Content

- Content Creation and Tools.
- Content Curation and Tools.
- Brand Storytelling and Personalization.

Content Publishing and Distribution
7

Publishing and Distributing Content

- Content Platforms.
- Content Seeding and Scheduling.
- Content Promotion and Repurposing.

Metrics and Marketing Performance

B.Com. (Hons.) / B.Com. (Hons.) Accounting & Taxation / B.Com. (Hons.) with Research / B.Com. (Hons.) Accounting & Taxation with Research

- Content Marketing ROI.
- Key Metrics and Tools.

Key Social Media Platforms

7

Social Media Marketing Concepts

- Role of Social Media in Digital Marketing.
- Aligning Social Media with the Buyer's Journey.

Setting up Social Media Experience

- Setting up Social Media for Business.
- Setting up Social on Key Platforms.

Growing and Engaging an Audience

- Building a Social Media Community.
- Engagement on Facebook, LinkedIn, Twitter, Instagram, Snapchat.

Practical Application and Case Studies

6

Case Studies

- Case Study on Cartier (from Digital Research).
- Case Study on Content Marketing Strategies.
- Case Study on Social Media Marketing Success Stories.

Reference Books:

1. "Inbound Marketing: Attract, Engage, and Delight Customers Online" by Brian Halligan and Dharmesh Shah.
2. "Social Media Marketing Workbook: How to Use Social Media for Business" by Jason McDonald.
3. "Killing Marketing: How Innovative Businesses Are Turning Marketing Cost into Profit" by Joe Pulizzi and Robert Rose.

BM23.121
Marketing Management
3-1-0-4

(Contact hrs.:39)

Course Objective

This course aims to familiarize students with the marketing function in organizations. It will equip the students with understanding of the Marketing Mix elements and sensitize them to certain emerging issues in Marketing. The course will use and focus on Indian experiences, approaches and cases

Course Content

Introduction: 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); Portfolio approach – Boston Consultative Group (BCG) matrix [08]

Segmentation, Targeting and Positioning: Levels of Market Segmentation, Basis for Segmenting Consumer Markets, Difference between Segmentation, Targeting and Positioning; [12]

Product & Pricing Decisions: Concept of Product Life Cycle (PLC), PLC marketing strategies, Product Classification, Product Line Decision, Product Mix Decision, Branding Decisions, Packaging &Labelling, New Product Development. Pricing Decisions: Determinants of Price, Pricing Methods (Non-mathematical treatment), Adapting Price (Geographical Pricing, Promotional Pricing and Differential Pricing). [10]

Promotion Mix: Factors determining promotion mix, Promotional Tools – basics of Advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling; Place (Marketing Channels): Channel functions, Channel Levels, Types of Intermediaries: Types of Retailers, Types of Wholesalers. Marketing of Services - Unique Characteristics of Services, Marketing strategies for service firms – 7Ps. [09]

Text Books

1. Kumar, Arun & N. Meenakshi, “*Marketing Management*”, Vikas Publishing House.
2. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, “*Marketing Management: A South Asian Perspective*”, Pearson Education.

References:

1. Palmer, Adrian, “*Introduction to Marketing*”, Oxford University Press, UK
2. McCarthy, E. Jerome., and William D. Perreault, “*Basic Marketing*”, Richard D. Irwin.
3. Majaro, Simon, “*The Essence of Marketing*”, Prentice Hall, New Delhi.
4. Ramaswamy & Namakumari; “*Marketing Management*”, Mc Millan, New Delhi.

Note: Latest edition of text book and references must be used.

ID23.111
Culture of India
3-0-0-3

(Contact hrs.:39)

Course Objectives:

The objective of this course is to expose students of management to different aspects of Indian society and culture. Students will develop an understanding of the societal and cultural dimensions of the dynamic nature of society and the environment in which they will live and work as managers and entrepreneurs. More specifically, they will get an appreciation of how societal and cultural issues interface with business in the context of the overall development of the country.

Course Contents

Indian Culture: Characteristics of Indian culture, Society in India through ages - Ancient period- varna and jati, family and marriage in India, position of women in ancient India, Contemporary period; Caste system and communalism, Religion and Philosophy in India, Pre-Vedic and Vedic Religion, Sanatan, Buddhism and Jainism. [6]

Indian Languages, Literature and Business: Evolution of script and languages in India - Harappan Script and Brahmi Script; Short History of the Sanskrit literature - The Vedas, The Brahmanas and Upanishads & Sutras, *Epics* - Ramayana and Mahabharata & Puranas; History of Buddhist and Jain Literature in Pali, Prakrit and Sanskrit, Effects of languages and literature on business decisions. [7]

Indian Arts and Architecture: Gandhara School and Mathura School of Art; Hindu Temple architecture, Buddhist Architecture, Medieval Architecture and Colonial Architecture; Indian Painting Tradition - ancient, medieval, Modern Indian painting; Performing Arts - Divisions of Indian classical music; Hindustani and Carnatic, Dances of India - Classical and Regional, Rise of modern theatre and Indian cinema. [7]

Indian Traditional Dresses and Textile Industry: Himachal Pradesh, Haryana, Punjab, Rajasthan, Gujarat, Maharashtra, Karnataka, Kerala, Tamil Nadu, Andhra Pradesh, Odisha, Madhya Pradesh, Uttar Pradesh, Bihar, Jharkhand, West Bengal, Sikkim, Assam, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Business ideas in Garment Industry. [8]

Contemporary Changes in Indian Culture : Globalization and its impact on Indian culture; Changing family structures and gender roles; Influence of technology and media on cultural practices; Rise of consumerism and its effects on cultural values; Navigating tradition and modernity in contemporary India. [6]

Spread of Indian Culture Abroad: Causes, Significance and Modes of Cultural Exchange - Through Traders, Teachers, Emissaries, Missionaries and Gypsies; Indian Culture in South East Asia; Central Asia and Western World through ages. [5]

Text Books:

- Nitin Singhania, Indian Art and Culture (2022), 4th Edition, McGraw Hill, India.

Reference Book:

- Devdutt Pattanaik, Indian Culture Art and Heritage (2022), Pearson Education, India.

EL20.109
Foundation Course in English
2-0-0-2

(Contact hrs:26)

Course Objectives:

- To enable the students to communicate effectively and appropriately in real life situation.
- To use English effectively for study purpose across different disciplines/modes of curriculum.
- To develop and integrate the use of the four language skills i.e. Reading, Listening, Speaking and Writing.

Course Contents

Sentence Structure: Elements of a sentence (Subject, Verb, Object, Complement and Adjunct. [4]

Transformation of Sentence Structure: Degrees of adjectives, Active and Passive Voice Statement, Negative, interrogative and imperative, Direct and Indirect narration (statement, negative, interrogative and imperative). [4]

Correct Usage of Language: Tenses (Present, Past and Future), Modals (can, could, will, would, shall, should, may, might, must, ought to, need) Phrasal verbs, Determiners (a, an, the, little, a little, few, a few, much, more, most). [4]

Writing Skills: Theme (Paragraph) writing, Letter (formal, informal, business letters) and application writing, report writing, résumé writing. [6]

Common Errors in Effective Communication: How to avoid common sentence-structural errors, vocabulary and pronunciation. [4]

Reading Comprehension: Efficient reading and note taking. [4]

Text Book:

- Leech Geoffery, English Grammar for today, Longman, Delhi.

References Books:

1. Hornby A.S.: A Guide to patterns and usage, Oxford University Press, Delhi.
2. Murphy and Reynold: Essentials of English grammar, Cambridge University Press.
3. Wren & Martin: English Grammar & Composition, S.Chand & Co, Delhi.
4. Sharma, R.C. & Krishna Mohan: Business Correspondence & Report writing; McGraw Hill.

SF 101
Personal Grooming and Fine Dining
0-0-2-1

Course Objective

This course is designed to enable the students to identify the different components of grooming, dressing and hygiene through various interactive activities. This will help students to improve their style and image quotient and also improve their confidence levels.

Students will also get familiar with International Dining Etiquette and Standards, Basic Service Rules, The basics of Oenology, Wine and Food pairing and Food Preparation and Presentation Essentials. This will equip students to understand Fine Dining Etiquette and enable them to confidently navigate various Social and Business situations in addition to learning how to entertain elegantly and be a courteous patron.

Section -A: Personal Grooming

Course Content

Personal Hygiene: Understanding the definition and importance of Personal Hygiene, Understanding elements of hygiene and identifying good hygiene practices, Self-care, Dos and Don'ts in hygiene regimen, Common mistakes to avoid. [02]

Art of Dressing: Understanding Image and its components, Linkage of Image with Self-Esteem, Projecting confidence through apparel, Body Shape Analysis, Enhance and Camouflage variations, Colour Psychology, Impact and use of colours in clothing, Creating Various Hairdos, Chignon, Coiffure, Understanding and using various types of accessories, Face Shape Analysis, Dos and Don'ts of accessorizing. [04]

Art of Maquillage: Understanding the importance and types of Maquillage, Basic, Natural, Dramatic, Party, Formal etc. Understanding makeup products as per the skin type, Accessories and their uses, creating various looks, Dos and don'ts of Maquillage, Creating a Maquillage Kit. [02]

Section- B: Fine Dining

Dining Etiquette: Understanding Table Manners and their importance, Elements of various Course Dining, Types of Table Settings, Understanding various types of cutlery and crockery, Understanding the rules of Utensils and Dining Tools, How to Dine with Finesse, Silent Service Code, Eating various difficult to eat foods. [04]

Rudimentary of Wine & Food: Understanding basics of Wine and its types, Origin of Wine and Wine Production Methods, Wine Regions of the world, Wine Tasting Methods, Basics of Wine Glassware, Identifying Wine Labels, Wine and Food Pairing Rules, Matching Weights, Complementing and Contrasting Rules, Physical Properties ,Various Pairing Principles. [02]

Culinary Art: Understanding Culinary Art, Basics of Food Preparation, Identifying and using various types of Kitchen Equipment, Safety procedures to be followed in the kitchen, Understanding various Culinary Terms, Introduction to International Cuisines, Basic Food Preparation. [04]

References: Section –A

1. Todd, K. (2019). *Style Session: Perfecting the Art of Dressing*. New Holland Publishers.
2. Karbo, K. (2009). *The Gospel According to Coco Chanel: Life Lessons from the World's Most Elegant Woman*. Rowman & Littlefield.

References: Section- B

1. Dhawan, V. (1990). *Food and Beverage Service*. Frank Brothers
2. Johnson, H., & Robinson, J. (1994). *The World Atlas of Wine*. New York, NY.: Simon & Schuster.

**FIRST YEAR
SPRING SEMESTER
(Semester – II)**

BC23.112
Corporate Accounting
3-1-0-4

Course Objective

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

Course Content

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.	[12]
Final Accounts: Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.	[14]
Valuation of Goodwill and Valuation of Shares - Concepts and calculation .	[14]
Amalgamation of 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. Accounts of Holding Companies/Parent Companies: Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).	[13]
Liquidation of Companies: Types of liquidation, Preparation of Statement of Affairs and Deficiency Account (Surplus), Liquidator's Final Statement of Account, 'B' list of Contributors. Banking Companies: Difference between balance sheet of banking and non banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).	[13]

Text Books

1. Sehgal & Sehgal, "Advanced Accountancy – I&II", Taxmann publications, Delhi
2. Maheshwari, S.N. and Maheshwari, S. K., "Corporate Accounting", Vikas Publishing House, New Delhi.

References:

1. Shukla, M.C., Grewal, T.S. and Gupta, S.C., "Advanced Accounts". Vol.-II. S. Chand &Co., New Delhi.
2. Gupta R.L., Radhaswamy M, "Company Accounts", Sultan Chand and Sons, Delhi.
3. Maheshwari S.N., "Corporate Accounting", Vikas Publishing House, New Delhi.
4. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
5. Rajasekaran, V. & Lalitha, R., "Corporate Accounting", Pearson, New Delhi.

Note: Latest edition of text book and references must be used.

BM23.112
Business Mathematics
3-1-0-4

(Contact hrs.:39)

Course Objective

To familiarize the students with the basic mathematical tools with emphasis on applications to business and economic situations.

Course Content

Matrices and Determinants: Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application; Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule, The Leontief Input Output Model (Open Model Only). [10]

Calculus I: Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic and logistic function. Concepts of limit, and continuity of a function; Concept and rules of differentiation; Maxima and Minima involving second or higher order derivatives; Concept of Marginal Analysis, Concept of Elasticity, Applied Maximum and Minimum Problems including effect of Tax on Monopolist's Optimum price and quantity, Economic Order Quantity. [16]

Calculus II: Partial Differentiation. Partial derivatives up to second order. Homogeneity of functions and Euler's theorem. Total differentials. Differentiation of implicit functions with the help of total differentials; Maxima and Minima in cases of two variables involving not more than one constraint including the use of the Lagrangean multiplier. **Integration** - Standard forms. Methods of integration – by substitution, by parts and by use of partial fractions. Definite integration. Finding areas in simple cases; Application of Integration to marginal analysis. Consumer's and Producer's Surplus, Rate of Sales; the Learning Curve. [15]

Mathematics of Finance: Rates of interest-nominal, effective– and their inter-relationships in different compounding situations; Compounding and discounting of a sum using different types of rates; Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. Valuation of simple loans and debentures. Sinking Fund. [11]

Text Books

1. Singh J. K., “*Business Mathematics*”, Himalaya Publishing House.
2. Kapoor V.K., “*Business Mathematics*”, Sultan Chand & Sons, Delhi.

References:

1. Anthony, M. and N. Biggs., “*Mathematics for Economics and Finance*”, Cambridge University Press.
2. Ayres, Frank Jr., “*Theory and Problems of Mathematics of Finance*”, Schaum's Outlines Series. McGraw Hill Publishing Co.

BM23.122
Communication in Management
3-1-0-4

(Contact hrs.:39)

Course Objective

To train students to enhance their skills in written as well as oral Communication through practical conduct of this course. This course will help students in understanding the principles & techniques of business communication.

Course Content

Introduction: Nature, Process and Importance of Communication, Types of Communication (verbal & Non Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers. **Non-Verbal Aspects of Communication:** Body language, Kinesics, Proxemics, Para language. [10]

Business Correspondence: Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter -office Memo, Notices, Agenda, Minutes, Job application letter, preparing the resume. **Effective Listening:** Principles of effective listening, Factors affecting listening exercises, Oral, Written, Video sessions and Seminars. [10]

Report Writing: Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation) in reports. [08]

Business language and presentation: Importance of Business language, Vocabulary Words often confused, Words often misspelt, Common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids. **Technology and Business Communication:** Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Strategic importance of e-communication. [11]

Text Books

1. Kaul, "Business Communication", Prentice Hall, New Delhi.
2. Gupta, C.B., "Business Communication", Sulthan Chand & Sons, New Delhi.

References:

1. Lesikar, R.V. & Flatley, M.E.; *Basic Business Communication Skills for Empowering the Internet Generation*, Tata McGraw Hill Publishing Company Ltd. New Delhi.
2. Bovee, and Thill, *Business Communication Today*, Pearson Education
3. Shirley, Taylor, *Communication for Business*, Pearson Education

DM23.112
Social Media and E-Mail Marketing
3-1-0-4

(Contact hrs.:39)

Course Objective: Students will gain a deep understanding of social media marketing concepts, audience engagement, and campaign success measurement, while also acquiring the skills to create effective email and display advertising campaigns.

Content
Introduction to Social Media Marketing
6

- Key Social Media Platforms for Digital Marketing
- Social Media Marketing Concepts
- Buyer's Journey and Social Media Marketing
- Social Media Metrics and Analytics
 - Introduction to social media metrics and analytics.
 - How to measure the success of social media campaigns.

Setting up Social Media Experience for Business
6

- Setting up Social on Key Platforms
- Growing and Engaging an Audience using social media
- Content Strategy for social media
- Developing a content strategy for different social media platforms.
 - Identifying content types, scheduling, and best practices.
- Social Media Advertising and Paid Promotion
 - Introduction to social media advertising.
 - Setting up and managing paid campaigns on various platforms.

Email Marketing Fundamentals
6

- Email Marketing Fundamentals - Key Concepts
- Inbound Email Marketing - Legislation and Regulations
- Email Marketing Tools and Strategy
- Email Marketing Automation
 - Implementing email marketing automation.
 - Building automated email sequences for nurturing leads.

Email Design and Campaign Creation
6

- Email Design - Email Components and Audience
- Creating an Effective Email Campaign
- Testing and Optimizing an Email Campaign
- Personalization and Segmentation in Email Marketing
 - Using personalization and segmentation to create more targeted email campaigns.
 - Strategies for improving email engagement and conversion rates.

Marketing Automation and Display Advertising
6

- Marketing Automation Overview
- Fundamentals of Display and Video Advertising
- Creating and Managing a YouTube Channel
- Display and Video Ad Performance Metrics
 - Analyzing key metrics for display and video ad performance.
 - Making data-driven decisions for campaign optimization.
 -

Social Media Advertising

- **Facebook Ads - Setup and Campaign Creation:** Setting up and optimizing Facebook ad campaigns for marketing goals.
- **Instagram Ads - Strategies and Best Practices:** Crafting and implementing effective Instagram ad campaigns.
- **LinkedIn Ads - B2B Advertising and Targeting:** Creating and managing LinkedIn ad campaigns for B2B marketing.
- **WhatsApp Ads - Messaging App Advertising:** Utilizing WhatsApp for marketing and creating ad campaigns.
- **YouTube Ads - Video Advertising on the Platform:** Strategies for creating video ads and running campaigns on YouTube.
- **Snapchat Ads - Targeting and Engagement:** Setting up and optimizing Snapchat ad campaigns for engaging with a younger audience.

Reference Book:

1. "Email Marketing Rules: Checklists, Frameworks, and 150 Best Practices for Business Success" by Chad S. White.
2. "Jab, Jab, Jab, Right Hook: How to Tell Your Story in a Noisy Social World" by Gary Vaynerchuk.
3. "Email Persuasion: Captivate and Engage Your Audience, Build Authority and Generate More Sales With Email Marketing" by Ian Brodie.

GE23.112 Human Resource Development Systems

3-1-0-4

(Contact hrs.:39)

Course Objective

The aim of this course is to facilitate the learning concepts and practices related to HRD. This course will elaborate on the purposes and advantages of needs assessments explain and demonstrate the contribution of HRD in an organization. It will enable student to develop an ability to decide learning and training needs; and have competence in the design and delivery of learning programmes.

Content

Concept of HRD: Definition, Evolution of HRD, Goals, structure and functions, Roles and [6] competencies of HRD professionals, Challenges to HRD Professionals, HRD at Macro and Micro level.

Role Analysis: Concept of Role and its Process, Competency mapping-methods and process & [5] assessment centers-tools and procedure

Training and Development: Need Assessment Process, Systematic approach to need [7] assessment, Designing, Transfer of learning, Evaluating training program, Special issues in training and development.

Motivational Aspect of HRD: Performance review- its process, Coaching-objectives, [7] Elements and sequential process, counseling methods and process, Mentoring- its process.

Career Management and Development: Definition, Models, Issues affecting career [7] management. Organization Development:- Definition, Theories and concepts in OD, Roles & Strategies, Change Management.

HRD Audit: Need for HRD Audit, Concepts of HRD Audit, and methodology of audit and [7] HRD audit failures. Elements of Good HRD, Approaches to Evaluate the HR Function and Its Impact, HRD Audit and the HRD Score Card

Text Book

1. Haldar, U.K. Human Resource Development, Oxford. University Press

Reference Book

2. DeSimone, R. L., Werner, J. M., Human Resource Development (6th International Edition), 1. South-Western, Cengage Learning, 2012

GE23.122
Evolution of Indian Business
3-1-0-4

(Contact hrs.:39)

Course Objective

To understand the irreducible complexity of organizing business in society and to highlight the importance of strategic decisions by business actors in response to changing business context.

The study the business history in India provides an engaging account of the business methods and families that makes Indian business what it is today.

Course Content

Indian business at the time of colonization: Early colonial rule and the fate of indigenous merchants in different parts of India. The origins of Agency houses and their failure in Calcutta in early nineteenth century, Indian partners and early entrepreneurial initiatives, The maturation of the managing agency system and their decline in the twentieth century. [7]

The Rise and Maturation of Indian Industry: The rise of Indian industry in Western India—profits from opium trade and the rise of cotton textile industry in the second half of the nineteenth century, British dominance of industry in Eastern India, Multinationals, Agency houses and rise of Marwari industrialists in Eastern India in the early twentieth century, The impact of two World Wars and the Great Depression on the rise of Indian industry, Swadeshi enterprises and other challenges to British domination of business. [7]

Indigenous capital and the bazaar economy: Between traditional subsistence economy and the modern European enclave economy, Traditional commission agencies (arhat) and financial instruments (hundi). The cotemporary relevance of the concept of the bazaar economy, Dominant business communities in colonial India—Parsees, Marwaris and Nattukottai Chettians. [8]

Independent India and the planning period: The conceptual division of the economy into sectors and the place of private industry in economic planning, Growth of traditional big business groups during the Nehru era, Development of capitalism, The story of powerloom, The external environment -Sterling balances controversy and the loss of access to capital for investment in the early plan period. The restrictions on private business in late 1960s through 1970s and business response. [9]

Alternative models of business success: Case studies - Amul and the cooperative model, Maruti and the state-initiated revolution in the automobile market, Industrial cluster in the Tiruppur area, Evolution of Indian business groups in the post-reforms era, The salience of family business, The rise of new industrial elites, Trends in industrial concentration, History of the software industry. [8]

Text Books

1. Tripathi Dwijendra and Jumani Jyoti, “*The Concise Oxford History of Indian Business*”, 1st Edition, Oxford University Press, India.

References:

1. Piramal Gita, “*Business Maharajas*”, Penguin India.
2. Tripathi Dwijendra and Jumani Jyoti , “*The Oxford History of Contemporary Indian Business*”, Oxford University Press.
3. Kudaisya M (ed), “*The Oxford India Anthology of Business History*”, Oxford University Press, New Delhi.

Note: Latest edition of text book and references must be used.

BM.23.132
Organisational Behaviour
3-1-0-4

(Contact hrs.:39)

Course Objective

To change the way students think about and analyze behavior in organizations so that students become a more thoughtful and effective employee, co-worker, and manager.

Course Content

Introduction: Organisational Theories - Classical, Neo-classical and Contemporary. Organisational Behaviour: concepts, determinants, challenges and Formal and Informal structures; Flat and Tall structures. Opportunities of OB. Contributing disciplines of OB. Organizational Behaviour Models. **Individual Behaviour:** Personality- Type A and B, Big Five personality types, Factors influencing personality; **Values and Attitudes**- Concept and types of values: Terminal value and Instrumental Value. Component of attitude, job related attitudes, measurement of attitude; **Learning** - Concept and Learning theories and reinforcement, Schedules of reinforcement; **Perception and Emotions**- Concept, Perceptual process, Importance, Factors influencing perception, perceptual errors and distortions, Emotional Intelligence.

[15]

Group Decision making and Communication: Concept and nature of decision making process, Individual versus group decision making. Nominal group technique and Delphi technique. Communication and Feedback, Models of Communication. Transactional Analysis, Johari Window.

[05]

Motivation: Meaning and Importance of motivation, Theories- Vroom's Valence - Expectancy Theory, Intrinsic motivation by Ken Thomas .Behaviour modification, Motivation and organisational effectiveness, Measurement of motivation using standard questionnaire; **Leadership, Power and Conflict:** Concept and theories, Styles of leadership, Behavioural approach, Situational approach, Leadership effectiveness. Power and conflict. Bases of power, power tactics; Sources of conflict, Conflict Resolution Strategies.

[11]

Dynamics of Organisational Behaviour: Organisational Culture and climate- Concept and determinants of organisational culture. Developing Organizational culture. Organisational change- Importance, Stability vs. Change, Proactive vs Reaction Change, Change Process, Managing Change. Individual and organisational factors to stress; Work Stressors, Consequences of stress on individual and organization; Prevention and Management of stress.

[08]

Text Books

1. Stephen P. Robbins, Timothy A. Judge, and Vohra Neharika, "Organizational Behavior", 16th Edition, New Delhi, Pearson Education.
2. John W. Slocum and Don Hellriegel, "Fundamentals of Organizational Behavior", 1st Edition, New Delhi, Thomson.

References:

1. Fred Luthans , "Organizational Behavior-An Evidence-Based Approach", 12th Edition, New Delhi, McGraw Hill.
2. Margie Parikh and Rajen Gupta, "Organizational Behavior", 1st Edition, New Delhi, McGraw Hill.

EV20.102
Environmental Studies
2-0-0-2

(Contact hrs.:26)

Course Objectives:

The course envisages that the students are aware of our natural resources, ecosystems, and their linkages to society, livelihood, environment, and conservation.

The Multidisciplinary Nature of Environmental Studies: Definition, scope and [2] importance, Need for public awareness

Natural Resources (Renewable and Non-renewable Resources): Natural resources and [5] associated problems. Forest resources – Use and over-exploitation, Mining, Dams and their effects on forest and tribal people. Water resources – Use and over- utilization of surface and Ground Water, Floods, Water Logging, Salinity, Drought, Dams – Benefits and problems. Mineral resources.

Ecosystems: Ecosystem, Structure and function of an ecosystem, Energy flow in ecosystem, [4] Food chains, food webs and ecological pyramids. Introduction, types, characteristic features, structures and functions of Forest, Grassland and Desert ecosystems

Biodiversity and its Conservation: Introduction to Genetics, Species and Ecosystem [5] Diversity, Population Growth, Variation among Nations, Value of Biodiversity, consumptive use, productive use, social, ethical, aesthetic and option values, Biodiversity at global, national and local level, Hot-spots of biodiversity, Threats to biodiversity, Conservation of biodiversity – In-situ and Ex-situ conservation of biodiversity.

Environmental Pollution: Definition, Causes, Effects and Control measures of Air [5] Pollution, Water Pollution, Soil Pollution, Marine Pollution, Noise Pollution and Thermal Pollution, Nuclear hazards. Disaster management – Floods, Earthquakes, Cyclones and Landslides

Social Issues and the Environment: Urban problems related to Energy, Water conservation, [5] Rainwater Harvesting, Watershed management, Environmental ethics – Issues and possible solutions, Climate change, Global Warming, Acid Rain, Ozone layer depletion, Nuclear accidents and holocaust, Environmental Protection Laws in India

Text Book:

1. Singh, J.S., Singh, S.P., and Gupta, S.R. (2017). *Ecology, Environmental Science and Conservation*. S. Chand Publishing, New Delhi.

Reference Books:

1. Brusseau, M.L., Pepper, I.L., and Gerba, C.P. (2019). *Environmental and Pollution Science*, 3rd Edition. Academic Press, USA. (pp. 1-520).
2. Divan, S. and Rosencranz, A. (2002). *Environmental Law and Policy in India: Cases, Material & Statutes*, 2nd Edition. Oxford University Press, India. (pp. 1-837).
3. Gadgil, M., and Guha, R. (1993). *This Fissured Land: An Ecological History of India*. University of California Press, Berkeley, USA. (pp. 1-245).
4. Raven, P.H, Hassenzahl, D.M., Hager, M.C, Gift, N.Y., and Berg, L.R. (2015). *Environment*, 8th Edition. Wiley Publishing, USA. (pp. 1-472).

SF 102
Social Grooming, Home & Décor and Business Communication
0-0-2-1

Course Objective

This course will empower students to build their social skills and enable them to leave a positive impression in various social situations. Students will get acquainted with the rules of proper posture and deportment in addition to the social and business rules of using telephones and cell phones.

They will also learn the Fine Art of Ballroom Dancing. Knowledge of the basics of housekeeping and home maintenance will make them experts at home management so that they can boast of efficiently managed, clean and beautifully decorated homes. In addition, this course educates students on the Art of Floriography so that they can avoid Faux Pas' in social situations.

Section -A: Social Grooming

Course Content

Social Etiquette: Understanding the definition and importance of Social Etiquette, Social Etiquette in Indian Society, Road Rage and Driving Etiquette, Anger Management, Giving Feedback, Importance of Posture, Art of Sitting, Standing and Walking, Understanding Elegance, Being Graceful and Charming. [02]

Telephone & Cellphone Etiquette: Definition of Telephone Etiquette and its importance, Types of Callers, Different Styles of Communicating, Telephone Etiquette Rules and Their Importance, Importance of Paralinguistic elements in telephone communication. Basic Cellphone etiquette rules. Impact of poor telephone etiquette in social and business situations. [02]

Positive Thinking: Definition and importance of Positive Thinking, The 3 Cs approach for developing the right attitude, Circle of Influence Vs. Concern, Tips for building a positive attitude. [02]

Dance: What is Ballroom Dancing, Importance and use of Ballroom Dancing knowledge, Dance Forms, Understanding Beats, Importance of Coordination, Dance Steps. [02]

Section- B: Home and Decor

Home Upkeep: Home Upkeep and its importance, Selection of Fabric, Colour Schemes, Bed Making Basics, Towel Art, Arranging Items in the Bedroom, Drawing Room and Bathroom [02]

Flower Arrangement: Introduction to various types of flowers, Understanding and using materials required for flower arrangement, Rules of Flower Arrangement, Types of Flower Arrangements, Flower Gifting Options, The Language of Flowers, Indoor and Outdoor plants. [02]

Section- C: Business Communication

Cycle of Communication and Barriers: Understanding the Meaning and Types of Communication, The Communication Cycle, Barriers to Communication. [01]

Language Tree & Introduction to Sounds: Parameters for English Communication, Language Tree, English as a Non-Phonetic Language, Understanding Accents, MTI, FLI & RI, Word Composition. Understanding Phonetics. [01]

Consonant Sounds: Understanding Consonant Sounds and their characteristics, What are Articulators, Paired and Non-Paired Consonant Sounds, Place and Manner of Articulation, Tongue Twisters and Sound Drills. [02]

Vowel Sounds: Understanding Vowel Sounds and their characteristics, Difference between Consonant sound and Vowel Sounds, Short and Long Vowel Sounds, Diphthongs, Tongue Twisters and Sound Drills. Basic Transcription [02]

Syllables and Syllabic Stress: What are Syllables, What is Syllabic Stress, Components of Stress, Rules of Syllabic Stress, Word Stress, its impact and importance, Pacing and Pausing. [01]

Grammar 101: Parts of Speech, Commonly Confused Tenses, Common Prepositional Errors, Commonly Confused Words, Basic Error Correction. [01]

Public Speaking Presentation: Types of Public Speeches, How to Overcome the fear of Public Speaking, Steps to Prepare for a Speech, Most Effective Way to Deliver a Public Speech. [02]

References: Section -A

1. Sanghi, S. (2007). *Towards personal excellence: Psychometric tests and self improvement techniques for managers*. SAGE Publications India.
2. Covey, S. R. (2004). *The 7 habits of highly effective people: Powerful lessons in personal change*. Simon and Schuster.

References: Section- B

1. Raghulanan, G., & Raghulanan, S. (2009). *Hotel housekeeping: operations and management*. Oxford University Press
2. Sawyer, B. (2008). *Napkin Origami*. Sterling Pub. Co., Inc

References: Section- C

1. Carnegie, D. (2016). *How to Develop Self-Confidence and Improve Public Speaking*. Simon & Schuster
2. Jones, D. (2006). *Cambridge English Pronouncing Dictionary*. Cambridge University Press.
3. Wren, P.C. and Martin, H. (2018). *High School English Grammar & Composition*. S. Chand Publishing
4. Booher, D. (2015). *What More Can I Say*. Penguin Books.

Note: Latest edition of text book and references must be used.

SECOND YEAR AUTUMN SEMESTER (Semester – III)

BM23.211
Human Resource Management
3-1-0-4

(Contact hrs.:39)

Course Objective

To acquaint students with the techniques and principles to manage human resource of an organisation.

Course Content

Introduction: Concept, Scope, Objectives and Environment of HRM, [10]
 Personnel Management vs. HRM.

Acquisition of Human Resource: Human Resource Planning, Job [10]
 Analysis, Job Design, Recruitment Sources, Methods, Selection Process—
 Tests, Interviews.

Training and Development: Need, Objectives, Methods of Training, [08]
 Evaluation and Development Programmes.

Performance Appraisal: Concept, Objectives, Techniques of Performance [11]
 Appraisal and Limitations. **Compensation and Benefits:** Job Evaluation—
 Concept, Process, Significance, Components of Employee Compensation—
 Financial and non-financial.

Text Books

1. Aswathappa, K., “*Human Resource Management*”, Tata McGraw-Hill, New Delhi.
2. Decenzo, D.A. and Robbins, S. P., “*Fundamentals of Human Resource Management*”, Wiley, India.

References:

1. Pande Sharon and Basak Swapnalekha (2012), “*Human Resource Management-Text and Cases*”, 1st Edition, New Delhi, Pearson Education.
2. Mondy, A. W. and Noe, R. M., “*Human Resource Management*”, Pearson Education.
3. Rao, V. S. P., “*Human Resource Management: Text and Cases*”, Excel Books.

Note: Latest edition of text book and references must be used.

BM23.221
Financial Management
3-1-0-4

(Contact hrs.:39)

Course Objective

To familiarize the students with the principles and practices of financial management.

Course Content

Introduction: Nature, scope and objectives of financial management, Agency problem, Time value of money, Risk and return- Concept and Calculation (including Capital Asset Pricing Model). [07]

Cost of Capital and Financing Decision: Sources of long-term financing, Estimation of components of cost of capital, Methods for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and Financial leverage. Determinants of capital structure. **Dividend Decision:** Theories for Relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Theory, Cash and stock dividends. Dividend policies in practice and Determinants of Dividend. [13]

Capital Budgeting: The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk-Certainty Equivalent Approach and Risk-Adjusted Discount Rate. [10]

Working Capital Decisions: Concepts of Working Capital, Operating & Cash Cycles, Risk-return trade off, sources of short term finance, working capital estimation, cash management, receivables management, inventory management. [09]

Text Books

1. Khan, M.Y. and P.K. Jain, *Financial Management: Text and Problems*, Tata McGraw Hill
2. Pandey, I M. *Financial Management*, Vikas Publishing House, New Delhi.

References:

1. Horne, Van; James C., John Wachowicz, "Fundamentals of Financial Management", Pearson Education
2. Ross, Stephen A., Westerfield, Randolph, and Jeffrey Jaffe, "Corporate Finance", Tata McGraw Hill
3. Srivastava, Rajiv, and Anil Mishra, "Financial Management", Oxford University Press, UK
4. Sharma, G.L., and Y.P. Singh., "Contemporary issues in Finance and Taxation", Academic Foundation Delhi
5. Chandra, P., "Financial Management-Theory and Practice", Tata McGraw Hill

BM23. 231
Business Laws
3-1-0-4

(Contact hrs.: 39)

Course Objective

The objective of the course is to impart basic knowledge of the important business laws along with relevant case law.

Course Content

The Indian Contract Act, 1872: Contract – meaning, characteristics and kinds; Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects; Void agreements; Discharge of contract – modes of discharge including breach and its remedies; Contingent contracts; Quasi – contracts; Contract of Indemnity and Guarantee; Contract of Bailment; Contract. [14]

The Sale of Goods Act, 1930: Contract of sale, meaning and difference between sale and agreement to sell; Conditions and warranties; Transfer of ownership in goods including sale by non-owners; Performance of contract of sale; Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer [6]

The Limited Liability Partnership Act, 2008: Salient Features of LLP; Difference between LLP and Partnership, LLP and Company; LLP Agreement; Nature of LLP; Partners and Designated Partners; Incorporation Document; Incorporation by Registration, Registered office of LLP and change therein; Change of name; Partners and their Relations; Extent and limitation of liability of LLP and partners; Whistle blowing; Taxation of LLP; Conversion of LLP; Winding up and dissolution. [12]

The Information Technology Act 2000: Definitions under the Act; Digital signature; Electronic governance; Attribution, acknowledgement and dispatch of electronic records; Regulation of certifying authorities; Digital signatures certificates; Duties of subscribers; Penalties and adjudication; Appellate Tribunal; Offences. [7]

Text Books:

1. Tulsian, P.C., "Business Law", McGraw Hill, New Delhi.
2. Lee Reach, "Business Laws", Oxford University Press, UK.

References Books:

1. Elliott, Barry., and Elliott, Jamie., "Financial Reporting and Analysis", Prentice Hall International.
2. Horngren, Charles T., "Introduction to Financial Accounting", Pearson Education.
3. Kuchhal, M.C., "Business Law", Vikas Publishing House, New Delhi
4. Information Technology Rules 2000 with Information Technology Act 2000, Taxmann Publications Pvt. Ltd., New Delhi.

GE.23.211
Financial Institutions and Markets
3-1-0-4

(Contact hrs.: 39)

Course Objective

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

Course Content

Structure of Indian Financial System: An overview of the Indian financial system, financial sector reforms: context, need and objectives; major reforms in the last decade; RBI and Functions, Role of RBI as a central banker; Products offered by Banks and Financial Institutions (FI), Retail banking and corporate banking products. Universal Banking: need, importance, trends and RBI guidelines, core banking solution (CBS); RTGS and internet banking, NBFCs and its types. [08]

Introduction to Financial Markets in India: Role and Importance of Financial Markets, Types of Financial Markets; Factors affecting Financial Markets, Linkages Between Economy and Financial Markets, Integration of Indian Financial Markets with Global Financial Markets, Primary and secondary market, Currency Market, Debt Market- role and functions of these markets. Primary Market for Corporate Securities in India: Issue of Corporate Securities: Public Issue through Prospectus, Green shoe option, Offer for sale, Private Placement, Rights Issue, On-Line IPO, Book Building of Shares, Disinvestment of PSU, Employees Stock Options, Preferential Issue of Shares, Venture Capital, Private Equity, Performance of Primary Market in India, Corporate Listings : Listing and Delisting of Corporate Stocks. [11]

Secondary Market in India: Introduction to Stock Markets, Regional and Modern Stock Exchanges, International Stock Exchanges, Demutualization of exchanges, Raising of funds in International Markets: American Depository Receipt (ADRs) and global depositary receipt (GDRs), foreign currency convertible bond (FCCB) and Euro Issues; Indian Stock Indices and their construction, maintenance, adjustment for corporate actions on index with numerical, free float vs. full float methodology, Classification of Securities to be included in the Index, Bulls and Bears in Stock Markets, Factors influencing the movement of stock markets, indicators of maturity of stock markets, Major Instruments traded in stock markets: Equity Shares, Debentures, Trading of securities on a stock exchange; Selection of broker, capital and margin requirements of a broker, MTM and VAR Margins, kinds of brokers, opening of an account to trade in securities, DEMAT System, placing an order for purchase/sale of shares, margin trading and margin adjustment, contract note and settlement of contracts, Algorithmic trading, Settlement mechanism at BSE and NSE. [10]

Money Markets and Debt Markets in India: Money Market: Meaning, role and participants in money markets, Segments of money markets, Call Money Markets, Repos and reverse Repo concepts, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit. Role of Securities Trading Corporation of India (STCI) and Discount and Finance House of India (DFHI) in money market, Debt Market: Introduction and meaning, Market for Government/Debt Securities in India, Secondary market for government/debt securities, Oversubscription and devolvement of Government Securities, Government securities issued by State Governments, Municipal Bonds, Corporate Bonds vs. Government Bonds. [10]

Text Books

1. Vohra N.D., “*Quantitative Techniques in Management*”, Tata McGraw Hill, New Delhi.
2. Tulsian, Pandey, “*Quantitative Techniques*”, Pearson Education, New Delhi .

References:

1. Hira, D.S. and Gupta, P. K., “*Problems in Operation Research*”, S. Chand, New Delhi
2. Khan and Jain, “*Financial Service*”s, Tata McGraw Hill

B.Com. (Hons.) / B.Com. (Hons.) Accounting & Taxation / B.Com. (Hons.) with Research / B.Com. (Hons.) Accounting & Taxation with Research

GE.23.221
Advertising and Brand Management
3-1-0-4

(Contact hrs.: 39)

Course Objective

To equip the students with the nature, purpose and complex constructions in the planning and execution of a successful advertising program. The course will expose student to issues in brand management, faced by firms operating in competitive markets.

Course Content

Introduction: Advertising need and importance; growth of modern advertising; advertising and the marketing mix; types and classification of advertisement; advertising spiral; social and economic aspects of advertising; Marketing communication models- AIDA, hierarchy of effect, innovation adoption model, action first model, quick decision model; Planning framework of promotional strategy. [09]

Contd.: Exposure, salience, familiarity, low involvement, central route and peripheral route and cognitive learning; positioning strategies ; Associating feelings with a brand; Developing brand personality; creating copy strategies- Rational and emotional approaches; selection of an endorser; creative strategy and style- brand image, execution, USP, common touch and entertainment; message design strategy; format and formulae for presentation of appeals (slice of life, testimonials, etc.); different types of copy; art and layout of an advertisement- principles of design, layout stages, difference in designing of television, audio and print advertisement. [10]

Introduction to broadcast and non -broadcast media; Budgeting decision rule- percentage of sales method, objective to task method, competitive parity, and all you can afford; Key factors influencing media planning; Media decisions- media class, media vehicle and media option; Scheduling- flighting, pulsing, and continuous Importance and need for sales promotion; planning for consumer schemes and contests; different types of consumer schemes. [10]

Concept of a brand: brand evolution; branding challenges and opportunities; strategic brand management process; Identifying and establishing brand positioning and values; Brand building, brand positioning and values brand repositioning; Designing and implementing brand strategies; brand extension; brand hierarchy-Kapferer. Brand equity; brand personality; brand image; managing brands overtime. [10]

Text Books

1. Chunawalla S.A. (2015), “*Advertising and Sales Promotion Management*”, Himalaya Publishing House
2. Keller, K.L., Parameswaran, A.M.G. and Jacob, I., “*Strategic Brand Management: Building, Measuring and Managing Brand Equity*”, Pearson Education India

References:

1. Kazmi, S.H.H and Batra, S., “*Advertising and Sales Promotion Management*”, Excel Books.
2. Kapferer J N,” *The new Strategic Brand Management: Creating and Sustaining Brand Equity Long Term*, Kogan Page.

GE.23.231
Strategic Human Resource Management
3-1-0-4

(Contact hrs.: 39)

Course Objective

This course will help the student to get exposure on Strategic Human Resource Management. Understand the different strategies relating to human resource management.

Course Content

- Human Resource functions in India** – Emergence of Human Resource Management [08]
 – Distinctive features of human resource management – Strategic Human Resource Management – Aligning human resource to corporate strategy
- Organization Socialization process** – Mentoring – Organizational Culture – [09]
 Organizational Change – Human Resource Planning – Employee Resourcing – Recruitment & Selection process Placement
- Performance Management** – Performance Appraisal System – Reward & [12]
 Performance Management – Motivation – Job Redesign – Job Enlargement – Wage Structuring – Wages & Salary policies – Legal frame work – Wage differentials – Job Evaluation – Incentive Payment system – Payment by result.
- Training Methodologies** – Management Development – Career Development – [10]
 Succession Planning – Welfare & Health – Industrial Relations – Concept, Scope & Objectives – Changing Values & impact

Text Books

1. Randy L. Desimone, Jon M. Werner – David M. Mathis, “*Human Resource Development*”, Cengage Learning.
2. Paul Boselie. “*Strategic Human Resource Management*”. Tata McGraw Hill.

References:

1. Randall S Schuler and Susan E Jackson. “*Strategic Human Resource Management*”. Wiley India. 2nd edition
2. Robert L. Mathis and John H. Jackson, “*Human Resource Management*”, Cengage Learning.
3. Tanuja Agarwal, Strategic Human Resource Management, Oxford
 Jeffrey A Mello, *Strategic “Human Resource Management”*, Cengage Learning, Southwestern.
4. Monir Tayeb. “*International Human Resource Management*”. Oxford.
5. McLeod. “*The Counsellor’s workbook*”. Tata McGraw Hill.

DM23.211
SEO and Online Advertising
3-1-0-4 (Contact hrs: 39)

Course Objective: To equip students with a comprehensive understanding of SEO and online marketing, enabling them to effectively use both paid and organic search strategies, conduct keyword research, create high-quality content, manage paid search campaigns, measure performance, and apply best practices for SEO and online marketing success.

Content
Introduction to SEO and Online Marketing (5 lectures)
[7]

Introduction to SEO and Online Marketing

- What is SEO?
- The importance of online marketing
- Overview of the course structure

Paid vs. Organic Search

- Understanding the fundamental differences between paid and organic search
- How search engines work
- The role of keywords in search

Keyword Research and Analysis

- Importance of keyword research
- Tools and techniques for keyword research
- Analyzing keyword competitiveness

Search Engine Results Pages (SERPs)

- Understanding SERPs
- The anatomy of a search result page
- Click-through rates and user behavior on SERPs

Aligning SEO with Business Objectives

- Types of SEO objectives (e.g., brand visibility, lead generation, e-commerce sales)
- Setting SMART objectives for SEO campaigns

Keywords and Building an SEO Content Plan (7 lectures)
[6]

Types of Keywords

- Understanding different types of keywords
- Intent behind keywords

Conducting Keyword Research

- Step-by-step guide to conducting keyword research
- Using keyword research tools

Turning Keyword Research into Content

- Content planning based on keyword research
- Strategies for content creation and optimization

Technical Optimization

- On-page SEO best practices
- Off-page SEO strategies
- Crafting an SEO action plan

Measuring SEO Performance

- Analyzing traffic sources
- Types of SEO metrics
- How to measure the success of an SEO campaign

Fundamentals of Paid Search (6 lectures)
[6]

Paid vs. Organic Search Revisited

- A deeper comparison between paid and organic search

- Benefits and limitations of paid search advertising
- ROI in paid advertising

Search Engines for Paid Advertising

- Overview of popular advertising platforms (Google Ads, Bing Ads, etc.)
- How paid search engines work?

Campaign Elements in Paid Search

- Creating ad campaigns
- Ad groups and ad copy
- Setting budgets and bids

Creating a Paid Search Campaign with Google Ads

- Setting up a Google Ads account
- Account structure and elements
- Keyword research for paid search

Managing a Paid Search Campaign

- Budget management in paid search
- Bidding strategies
- Campaign optimization techniques

Measuring Paid Search Campaigns (7 lectures)

[7]

Paid Search Key Performance Indicators (KPIs)

- Important KPIs for paid search
- Defining success in paid advertising

Conversion Tracking

- Setting up conversion tracking
- Understanding conversion data

Paid Search Metrics and Reports

- Analyzing key metrics
- Reporting tools and dashboards

Advanced Measurement in Paid Search

- A/B testing and split testing
- Analyzing advanced performance data
- Optimizing for maximum ROI

SEO and Online Marketing Best Practices (7 lectures)

[7]

Content Marketing for SEO

- The role of content in SEO
- Content promotion strategies

Link Building and Off-page SEO

- Building high-quality backlinks
- Off-page SEO techniques

Local SEO

- Local SEO strategies
- Optimizing for local search results

Mobile SEO

- Importance of mobile optimization
- Mobile-friendly website design

Social Media and SEO

- The relationship between social media and SEO
- Integrating social media into your marketing strategy

E-commerce SEO

- SEO strategies for e-commerce websites

- Product page optimization

Technical SEO

- Website Speed Optimization
- Structured Data Markup (Schema Markup)

Google Display Network, Video Ad Formats, and Optimization (4 lectures)

[6]

- Google Display Network and Video Ad Formats
- Measuring and Optimizing Display and Video Campaigns
- Campaign Optimization
- Reporting and ROI Analysis
- Understanding the importance of reporting and return on investment (ROI) analysis.
- Calculating the ROI of different marketing campaigns.

Reference Book:

1. "Pay-Per-Click Search Engine Marketing: An Hour a Day" by David Szetela and Joseph Kerschbaum
2. "Performance Marketing with Google Analytics" by Sebastian Tonkin, Caleb Whitmore, and Justin Cutroni
3. "Digital Marketing for Dummies" by Ryan Deiss and Russ Henneberry

AT23.211
Tax Planning and Administration
3-0-0-3

Course Objective

The objective of the course is to educate the students with the various tax planning measures and techniques to manage personal tax matters.

Course Content

Introduction: Need for Tax Planning ; Principles and objectives of Tax Planning; Obligation of parties to Tax Planning ; Tax Planning, Tax Avoidance and Tax Evasion ; Personal Tax Planning ; Scope of Personal Tax Planning. [4]

Tax Planning with reference to Residential status : Tax Planning through exempted incomes; Tax Planning through permissible deductions; Tax Planning with reference to clubbing provisions; Tax Planning through set off and carry forward of losses. [14]

Tax Planning for different Heads of Income : Tax Planning measures relating to income from salary ;Income from House property ; Income from Business or profession ; Income in the form of capital gains and income from other sources. [15]

Tax Planning through investments : Tax Planning through various tax saving investment avenues available for individuals like Mutual funds Unit linked insurance plans, Bonds, Equity linked savings schemes, Post Office Saving schemes and others. [06]

Text Books

1. Singhania V.K., '*Direct Taxes Law and Practice*', Taxmann Publications', New Delhi.
2. Ahuja, Girish & Ravi Gupta, '*Professional Approach To Direct Taxes Law & Practice*', Bharat Law House Pvt. Ltd.

References:

1. Gaur and Narang, '*Income Tax Law and Practice*', Kalyani Publishers, New Delhi.
2. Bhagmati Prasad, '*Direct Taxes and Laws and Practice*', Wishwa Prakashan.

Note: Latest edition of text book and references must be used.

SF 201
Personal Grooming, Fine Dining and Home Safety
0-0-2-1

Course Objective

This course is designed for students to enrich their grooming standards to an advanced level. It would help them to present themselves as confident and elegant women. They would learn the techniques of enhancing their image with appropriate choices of dressing and maquillage. Students will also learn the rules and manners followed in a Formal Dining Environment.

These skills would enable them to create their mark once they enter the professional arena. Culinary Art classes have been designed to teach the art of preparing and presenting Exotic foods. In addition, they will learn life skills like First Aid Basics and Fire Safety. This will help them to become leaders in the social scenario and also improve their confidence levels. They will also learn the basics of how to maintain and design a beautiful home which will further increase their sense of refinement.

Section -A: Personal Grooming

Course Content

Art of Dressing- Students will learn the art of arranging their wardrobe appropriately. The various styles of wearing scarves with the suitable attire will be taught through practical demonstration. They would learn to select specific gowns as per their body shape. Students will learn, discuss and practice different styles of wearing the Saree along with the variations of fabric. [02]

Art of Maquillage- This topic consists of the revision of their previous understanding of the basic skincare. It would further teach them how to select and use the right make-up according to the time, occasion and purpose such as 'creating a natural day look' and a look for the social dos. [02]

Restaurant & Party Etiquette- Students would learn to send and accept invitations for the party, and would also get introduced to the concepts of RSVP in addition to Host & Guest Duties. They will learn Menu Planning, 'How to eat difficult foods' to avoid embarrassment in Fine Dining situations. The commonly used glassware and their uses would be taught in Wine Etiquette. The basic guidelines of Restaurant Etiquette would be discussed along with Tipping Etiquette. Students will also receive practical knowledge of Laying out a table, napkin folding and preparing Mocktails through activities. [03]

Section- B: Fine Dining

Wine & Cheese Connoisseur- This topic will introduce students to the Elegant World of Wine and Cheese. How cheese is manufactured, the different classifications will be discussed. Demonstration of cutting and serving the cheese in professional manner would be covered. Students will also get to know the right pairing of cheese with wine and food. [02]

Cocktails & Mock tails Collectif – Introduction to various Beverages, Understanding the different sorts of cocktails and mocktails & the practical exposure of preparing classic mocktails. They would learn the classic recipes of preparing cocktails. [03]

Culinary Art- Students will learn the art of preparing international cuisines such as Chinese, French, Italian, Mexican, American, Japanese and Indian, equivalent to learning the basic culinary techniques. They would also get a practical exposure to prepare a three to five course menu in a fully equipped & professionally stacked kitchen. [04]

Section- C: Home & Safety

Tips on First Aid and Fire Safety: Understanding First Aid, Contents of a First Aid Kit, Emergency Management Process, Identifying and Managing Situations where First Aid is Required, What is a Fire, Types of Fire and Extinguishers, C.A.R.E, How to use a Fire Extinguisher, Guidelines for Fire Safety [04]

Home Upkeep: What is Interior Decoration, Objectives of Interior Decoration, Colour Wheel and Colour Schemes, Complementary, Monochromatic, Triad and Analogous colours, Warm and Cool Colours, Law of Chromatic Distribution, Preferred Placement of Items in a Room, Maximizing Space, Tips on Interior Decoration. [02]

References: Section –A

1. Sabbath, A. M. (2004). *Beyond Business Casual: What to wear to work if you want to get ahead*. IUniverse.
2. Bixler, S. (1997). *The New Professional Image: Dress your best for every business situation*. Adams Media Corporation.
3. Woodall, T and Constantine, S. (2003). *What Not To Wear for Every Occasion*. Riverhead Trade.
4. Bott, D. (2007). *Chanel: Collection & Creation*. Thames & Hudson.

References: Section- B

1. Donnelly, C. (2016). *The Oxford Companion to Cheese*. Oxford University Press.
2. LaVilla, J. (2015). *The Wine, Beer, and Spirits Handbook: A Guide to Styles and Service*. Wiley.
3. Lillicrap, D. R. (2010). *Food & Beverage Service*. Hodder Education.

References: Section- c

1. Raghulanan, G., & Raghulanan, S. (2009). *Hotel housekeeping: Operations and Management*. Oxford University Press.
2. Mendelson, C. (1999). *Home comforts – The Art and Science of Keeping House*. Scribner.

VA23.211 Export Documentation and Procedures
3-0-0-3

(Contact hrs.: 39)

Course Objectives:

To develop an understanding of the export –import practices, rules, documentation and procedures. The following are the course objectives to be undertaken under this content:

1. To familiarize students to the meaning of exports and imports.
2. To know about organization and government bodies support the export –import.
3. To understand the documentation required for the export and import
4. To gain knowledge about procedures carried out in the export and import.
5. To understand the policy and institutional framework for the export and import.

Course Contents:

Preliminaries for Exports and Imports: Meaning and Definition of Export – Classification – Strategy and Preparation for Export Marketing – Export Marketing Organizations – Registration Formalities – IEC – RCMC – Export Licensing – Selection of Export Product – Identification of Markets – Methods of Exporting – Pricing Quotations – Payment Terms – Letter of Credit. Liberalization of Imports – Negative List for Imports – Categories of Importers – Special Schemes for Importers [7]

Export Documentation: Aligned Documentation System – Commercial Invoice – Shipping Bill – Certificate of Origin – Consular Invoice – Mate's Receipt – Bill of Lading – GR Form – ISO 9000 – Procedure for obtaining ISO 9000 – BIS 14000 Certification – Types of Marine Insurance Policies. [5]

Import Documentation: Import Documents – Transport Documents – Bill to Entry – Certificate of Inspection – Certificate of Measurements – Freight Declaration. [4]

Export Procedure: Steps in Export Procedure – Export Contract – Forward Cover – Export Finance – Institutional framework for Export Finance – Excise Clearance – Pre-shipment Inspection – Methods of Pre-shipment Inspection – Marine Insurance – Role of Clearing and Forwarding Agents – Shipping and Customs Formalities – Customs EDI System – Negotiation of Documents – Realisation of Exports Proceeds. [8]

Import Procedure: Steps in Import Procedure – Legal Dimensions of Import Procedure – Customs Formalities for Imports – Warehousing of Imported goods – Exchange Control Provisions for Imports – Retirement of Export Documents. [7]

Policy and Institutional Framework for Exports and Imports: Foreign Trade Policy – Highlights – Special Focus Initiatives – Duty Drawback – Deemed Exports – ASIDE – MAI & MDA – Star Export Houses – Town of Export Excellence – EPCG Scheme – Incentives for Exporters. Export Promotion Councils-Commodity Boards – FIEO – IIFT – EOUs – SEZs – ITPO – ECGC – EXIM Bank. [8]

Text Books:

1. Export Management, D.C. Kapoor, Vikas Publishing House
2. Export Documentation and Procedures, , Nabhi Publications, New Delhi.

Reference Books:

1. Handbook of Import-Export Procedures – Ministry of Commerce, -, Government of India, New Delhi
2. Export: What, Where and How, Paras Ram, Anupam Publishers, Delhi
3. Export-Import – Do it Yourself, M. I. Mahajan, Snow White Publications, New Delhi

VA23.221
Team Building
3-0-0-3

(Contact hours: 39)

Course Objective

This course will help students to understand the meaning of a team, building a high-performance, formulate team goals and develop a plan of action to achieve them, find opportunity to enhance self-management.

Content

Introduction: Overview of team, Difference between Groups and Teams, Tuckman and Jensens Four phase model, Characteristics of effective and ineffective teams.	[6]
Types of Teams: Traditional teams, Problem-solving Teams, Self-Managed Teams, Cross-functional teams, E-teams.	[4]
Team Development: Stages of team development, Identify own strengths and areas for development, Analyse yourself, Personal Development Plan, Strengths and Areas of Development Of Team, Teams and management functions Management of team behaviours.	[8]
Implement a Plan of Action to Strengthen a Team: Implement an action plan, Managing resources, communication, monitor progress.	[7]
Evaluate Team Performance: Value proposition, plan and evaluate performance, Set strategic marketing goals and performance indicators Predict trends, Strategies best suited to enhance market advantages Maximise planning and monitoring frameworks.	[7]
Team building Activities: Benefits and disadvantages, conduct of different team building activities, solving problems as a team, encouraging team work and building consensus	[7]

Text Book:

1. Dyer, W. G., Jr., Dyer, J. H., & Dyer, W. G. (2013). Team building: Proven strategies for improving team performance (5th ed.). San Francisco, CA: Jossey-Bass.

Reference Books:

1. Haldar, U.K., Leadership and Team Building, Oxford University Press, (2010).
2. Mackin, Deborah. (2007). The team building toolkit. Second Ed. New York: AmaCom.

VA23.231
YOGA & HAPPINESS
3-0-0-3

(Contact hours: 39)

Course Objective

This course aims to introduce the principles and practices of yoga, as well as its impact on personal well-being and happiness. Through a combination of theoretical knowledge and practical exercises, students will explore various yoga techniques, mindfulness practices, and positive psychology strategies to enhance their overall happiness and well-being. The course will also emphasize the application of these practices in the context of business and professional life.

Content

Introduction to Yoga & Happiness: Understanding the concept of happiness and its significance in personal and professional life, Introduction to the philosophy and principles of yoga, Exploring the relationship between yoga and happiness, Basics of mindfulness and stress management through yoga. [7]

Yogic Practices for Happiness: Asanas (yoga postures) for physical well-being and mental clarity, Pranayama (breathing exercises) for energy management and emotional balance, Meditation techniques for cultivating inner peace and happiness, Yoga Nidra for deep relaxation and rejuvenation. [4]

Emotional Intelligence and Yoga: Understanding emotional intelligence and its role in personal and professional relationships, Yoga practices to develop self-awareness and emotional regulation, Techniques for enhancing empathy, compassion, and effective communication, Yoga for conflict resolution, and building positive relationships. [7]

Yoga for Stress Management: Identifying Sources of stress in Academic and professional life, Yogic tools for stress reduction and resilience building, Yoga practices for managing anxiety, depression, and other mental health challenges, and Incorporating mindfulness and relaxation techniques into daily routines. [7]

Yogic Lifestyle and Happiness: Exploring the yogic principles of healthy living and balance, Yogic diet and nutrition for physical and mental well-being, Yogic routines and rituals for holistic self-care, Integrating yoga into daily life for sustained happiness and well-being. [7]

Applying Yoga in Business and Leadership: Yoga as a tool for enhancing leadership qualities and decision-making skills, Incorporating mindfulness and yoga practices in the workplace, Creating a culture of well-being and happiness in business organizations, Case studies and practical exercises on applying yoga principles in business contexts. [7]

Text Book

1. "Yoga Wisdom at Work: Finding Sanity Off the Mat and On the Job" by Maren Showkeir and Jamie Showkeir.

Reference Book

1. "The Business Yogi: How to Achieve Happiness and Success in Business and Life" by Vish Chatterji - Combining principles from yoga and business.

SECOND YEAR SPRING SEMESTER (Semester – IV)

BC23.212
Company Law
3-1-0-4
Course Objective

To impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

Course Content

Introduction: Administration of Company Law [including National Company Law Tribunal (NCLT), Appellate Tribunal (NCLAT), Special Courts; characteristics of a company; common seal; lifting of corporate veil; types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association; formation of company, promoters and their legal position, pre incorporation contract and provisional contracts; on-line registration of a company.]

[10]

Documents: Memorandum of association and its alteration, articles of association and its alteration, doctrine of constructive notice and indoor management, prospectus, shelf prospectus and red herring prospectus, misstatement in a prospectus; GDR; book building; issue, allotment and forfeiture of shares, calls on shares; public offer and private placement; issue of sweat capital; employee stock options; issue of bonus shares; transmission of shares, buyback and provisions regarding buyback; share certificate; D-Mat system; membership of a company.

[10]

Management and Meetings: Classification of directors, additional, alternate and adhoc director; women directors, independent director, small shareholders' director; director identity number (DIN); appointment, who can appoint a director, disqualifications, removal of directors; legal position, powers and duties; key managerial personnel, managing director, manager; meetings of shareholders and board; types of meeting, convening and conduct of meetings, requisites of a valid meeting; postal ballot, meeting through video conferencing, e-voting; committees of board of directors – audit committee, nomination and remuneration committee, stakeholders relationship committee, corporate social responsibility committee; prohibition of insider trading.

[12]

Dividends, Accounts, Audit: Provisions relating to payment of dividend, provisions relating to books of account, provisions relating to audit, auditors' appointment, rotation of auditors, auditors' report, secretarial standards and secretarial audit; on-line filing of documents, winding up - concept and modes of winding up.

The Depositories Act 1996: Definitions; rights and obligations of depositories; participants, issuers and beneficial owners; inquiry and inspections, penalties.

[07]
Text Books

1. Majumdar, A.K., and G.K. Kapoor, "Company Law and Practice", Taxmann, New Delhi.
2. *Companies Act and Corporate Laws*, Bharat Law House Pvt Ltd, New Delhi.

References:

1. Gowar, LCB, *Principles of Modern Company Law*, Stevens & Sons, London.
2. Ramaiya, *A Guide to Companies Act*, LexisNexis Butterworth wadhwa.
3. Hanningan, Brenda, *Company Law*, Oxford University Press, U.K.
4. The Depositories Act, 1996.

Note: Latest edition of text book and references must be used.

BC23.222
Cost Accounting
3-1-0-4

Course Objective

To acquaint the students with basic concepts used in cost accounting and various methods involved in cost ascertainment systems, and use of costing data for planning, control and decision making.

Course Content

Introduction: Meaning, objectives and advantages of cost accounting, Difference between financial, cost, and management accounting and. Cost concepts and classifications, Installation of a costing system. Role of a cost accountant in an organization.

[04]

Elements of Cost:

a. Materials: Material/inventory control- concept and techniques, Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard, Treatment of Material Losses.

[16]

b. Labour: Accounting and Control of labour cost, time keeping and time booking, concept and treatment of idle time, over time, labour turnover and fringe benefits.

c. Overhead: Classification, allocation, apportionment and absorption of overhead. Under- and over-absorption. Capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, debts, research and development expenses, Activity – Based Costing.

[16]

Methods of Costing: Unit costing, Job costing. Contract Costing. Process costing (process losses and gains, valuation of work in progress, joint and by-products) Service costing. Accounting Systems: Integral and non-integral systems, Reconciliation of cost and financial accounts.

[14]

Budgeting and budgetary control: Concept of budget and budgetary control, objectives, merits, and limitations, Budgeting process, Functional budgets, Cash budget, Fixed and flexible budgets, Zero base budget, Programme and performance budgets.

[05]

Text Books

1. Lal, Jawahar and Srivastava s. , “*Cost Accounting*”, McGraw Hill Publishing Co., New Delhi.
2. Arora, M.N., “*Cost Accounting – Principles and Practice*”, Vikas Publishing House, New Delhi.

References:

1. Horngreen, Charles T., George Foster and Srikant M. Dattar, “*Cost Accounting: A Managerial Emphasis*”, Prentice Hall of India Ltd., New Delhi.
2. Drury, Colin., “*Management and Cost Accounting*”, Thomson Learning.
3. Nigam, B.M. Lall and I.C. Jain., “*Cost Accounting: Principles and Practice*”, Prentice Hall of India, New Delhi.
4. Bhattacharya, “*Principles & Practice of Cost Accounting*”, Prentice Hall of India, Delhi
5. Tulsian, P.C., “*Practical Costing*”, Vikas Publishing House, New Delhi

BM23.212
Business Economics
3-1-0-4

Course Objective

To provide the student with knowledge of basic concepts of the macro economics and modern tools of macroeconomic analysis. Macroeconomics is concerned with the vital economic issues that determine your own economic well-being as well as that of whole family and everyone you know. Macroeconomics is the study of the major economic totals, or aggregates.

Course Content

Introduction: Concept and Variables of macroeconomics, Income, Expenditure and The Circular flow, Components of expenditure. Consumption, Saving and Investment and S-I approach, Multiplier (two sector) and Numerical. Static macro economic analysis short and the long run – Determination of supply, Determination of demand, and Conditions of equilibrium.

Meaning, Objective and Instruments of fiscal and monetary policy, AD-AS approach; Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short and long run, and Aggregate demand- Aggregate supply analysis. Economy in the short run IS-LM framework.

[12]

Inflation - Causes and Effect of rising and falling inflation, Demand pull and Cost push inflation and Measures to control inflation, Inflation and interest rates, Social costs of inflation. **Unemployment** – Natural rate of unemployment, Frictional and wait unemployment. Labour market and its interaction with production system. Phillips curve, Trade-off between inflation and unemployment, Sacrifice ratio, Role of expectations adaptive and rational.

[08]

Open economy – Flows of goods and capital, Saving and Investment in a small and a large open economy, Exchange rates; Fixed and Flexible, **Mundell** – Fleming model with fixed and flexible prices in a Small Open economy with fixed and with flexible exchange rates, Interest rate differentials case of a Large economy. Balance of payments, Trade balance, Current and Capital Account, Autonomous and accommodating transactions and Measures to control disequilibrium on BOP.

[11]

Behavioral Foundations- Investment – Determinants of business fixed investment, Effect of tax, Determinants of residential investment and Inventory investment.

Demand for Money – Portfolio and transactions theories of demand for Real balances, Interest and Income Elasticities of demand for real balances. Supply of money.

[08]

Text Books

1. Dwivedi, D. N., “*Macroeconomics - Theory & Practice*”, Tata McGraw Hill, New Delhi.
2. Ahuja, H.L., “*Business Economics*”, S.Chand & Company, New Delhi.

References:

1. Dornbusch, Rüdiger, and Stanley Fischer, “*Macroeconomics*”, McGraw-Hill.
2. Mankiw, N. Gregory, “*Macroeconomics*”, Macmillan Worth Publishers New York, Hampshire, U.K.
3. Salvatore, Dominick. “*International Economics*”, John Wiley & Sons Singapore.
4. Branson, William H. *Macroeconomic Theory and Policy*. HarperCollins India Pvt. Ltd.
5. Olivier Blanchard, “*Macroeconomics*”, Pearson Education, Inc.
6. Neils & Parker, “*The Essence of Business Economics*”, Prentice Hall Of India, New Delhi.

Note: Latest edition of text book and references must be used.

GE23.222
Personal Financial Planning
3-1-0-4
Course Objective

The students will address three broad themes of personal financial planning: 1) The importance of financial planning; 2) Exposure to a broad spectrum of financial planning strategies; 3) Learn the tools, models and frameworks behind financial planning. Sustainable finance planning integrates the impacts in investment decisions to ensure the lasting benefit of both clients and society at large.

Content

Introduction to Personal Financial planning: Understand the Concept of Financial Planning, Understand the need for Financial Planning, Scope of financial planning, role of financial planner, how is financial planning different from a typical financial advisory service. Detailed Personal financial analysis. Financial Planning process, Understanding Client-planner relationship, Clients needs and financial goals. Understand the financial advisory and execution. [9]

Time Value of Money: Understanding time value of money. Present Value, Future Value, Rate of return, Periodic investments or pay outs (PMT), Number of compounding periods (NPER), Annuity (Annuity due, Ordinary annuity) [8]

Cash Flow Management and Budgeting: Importance of cash flow in management of personal finances, Preparation of household Budget, Cash inflows and outflows, Cash management, Income and expenditure statement, Budgeting and forecasting, Contingency planning, Evaluating the financial position of clients, Saving Ratio & Expenses Ratio, Total Assets, Total Liabilities, Leverage Ratio, Net Worth, Solvency Ratio, Liquid Assets, Liquidity Ratio, Financial Assets Ratio, Debt to Income Ratio [8]

Debt Management and Loans: Understand the purpose/ need of debt, Role and impact of debt in cash flow management, Difference between consumption expenditure and investment expenditure, Identifying holes in the household budget, Allocation to various categories of expenses, Windfalls, Discuss about Leverage and Debt Counselling, Purpose of the debt, Cost of debt, Maturity of debt, Debt Rescheduling, Calculate the debt servicing requirements, Discuss the role of credit bureaus and the credit score - How to access credit score - RBI's regulation about availing free credit score [8]

Understanding various Loan calculations: Loan restructuring – present value of future payments, Repayment schedules with varying interest rates, Criteria to evaluate various loans. Strategies to get rid of debt faster, Avalanche , Snowball, Blizzard [9]

Investment Products: Introduction to investment, types of investments, Investing in fixed income and variable income securities. Qualitative evaluation of stocks, Fundamental and technical analysis. Tools of technical analysis. Dow theory. [10]

Text Book

1. Personal Finance (11th ed.), Jack Kapoor, Les Dlabay and R. J. Hughes, McGraw Hill.

Reference Book

1. Khan, M.Y. and Jam, P.K.: Financial Management, McGraw Hill, 2001.
2. William Forbes, Behavioral Finance, John Wiley.

GE23.232
Organisational Change
3-1-0-4

(Contact hours: 39)

Course Objective

Students will learn how to improve individual, group/team and organizational performance through the use of OD techniques or interventions like group dynamics, training, culture change, and work-life balance.

Content

Organizational change: Introduction, Nature of change, Internal & External changes, Types of change, Models of change- Lewis's Force field, Systems Model, Action research model, Organizational vision and strategic planning. [6]

Resistance to change: Reasons for the resistance, Overcoming resistance for the change, Change and person and manager, Systematic approach to making change - Factors for effective change, Skills of leaders in change management, Designing the change. [6]

Diagnosing Organizations: Need for diagnostic models, Organization, Group, Individual level diagnosis, Collecting and analyzing the diagnostic information, Feeding Back of diagnostic information, Designing interventions, Overview of interventions, Evaluating and Institutionalizing OD Interventions. [7]

Organization Development: Introduction, History, Evolution of OD, OD interventions: Definition, Actors to be considered, Choosing and sequencing, Intervention activities, Classification of OD interventions, Typology of interventions based on target groups. [6]

Human Process Interventions: Individual, Group and inter-group human relations, Individual based - Coaching, Counselling, Training, Behavioral modelling, Delegating, Leading, Mentoring, Group based - Conflict management, Group facilitation, Group learning, Self-directed work teams, Team building, and virtual teams. [9]

The Future of OD: The changing environment, Fundamental strengths of OD, Implications of OD for the client, Ethical standards in OD, OD's future. [5]

Text Book

1. Cummings, Thomas G. and Worley, Christopher G. (2012) Theory of Organization Development and Change. 9th Edition. Delhi: Cengage Learning.

Reference Book

1. Ramanarayan, S. and Rao, T. V. (2012) Organization Development: Accelerating Learning and Transformation, Sage Publications, New Delhi.

GE23.212
Retail Management
3-1-0-4

(Contact hrs.: 39)

Course Objective

The primary objective of the course is to have students develop marketing competencies in retailing and retail consulting. The course is designed to prepare students for positions in the retail sector or positions in the retail divisions of consulting companies. Besides learning more about retailing and retail consulting, the course is designed to foster the development of the student's critical and creative thinking skills.

Course Content

Introduction: Introduction to retailing, definition, characteristics, Evolution of retailing in India, Retailing in India, Emerging trends in retailing, Factors Behind the change of Indian retail industry. [11]

Retail Formats: Retail Sales by ownership, On the basis of Merchandise offered, non-store Based retail mix and Non- traditional selling; Store Planning: Design and Layout, Location Planning and its importance, retailing image mix, Effective Retail Space Management, Floor Space Management. [15]

Retail Marketing: Advertising and Sales Promotion, Store Positioning, Retail Marketing. Mix, CRM, Advertising in Retailing; Retail Merchandising: Buying function, Markups and Markdown in merchandise management, shrinkage in retail merchandise management. [12]

Merchandise Pricing: Concept of Merchandise Pricing, Pricing Options, Pricing Strategies, Pricing Objectives, Types of Pricing; Retail Operation: Elements/Components of Retail Store Operation, Store Administration, Store Manager –Responsibilities, Inventory Management, Management of Receipts, Customer Service, Management of Retail Outlet/Store, Store Maintenance, Store Security. [14]

Text Books

1. Harjit Singh, "*Retail Management*", S. Chand Publication, New Delhi
2. Berman and Evarv, "*Retail Management*", Prentice Hall

References:

1. Gibson G Vedamani, "*Retail Management: Functional principles and practices*", Jaico Publishing House
2. Cullen and Newman, "*Retailing – Environment and Operations*", Cengage Learning EMEA
3. Bajaj, Tuli and Srivastava, "*Retail Management*", Oxford University Publications

BM23.222
Business Research
3-1-0-4

Course Objective

To provide an exposure to the students pertaining to the nature and extent of research orientation, which they are expected to possess when they enter the industry as practitioners. To give them an understanding of the basic techniques and tools of business research.

Course Content

Nature and Scope of Business Research: Role of Business Research in decision making. Applications of Business Research. The Research process – Steps in the research process; the research proposal; Problem Formulation: Management decision problem Vs. Business Research problem.	[10]
Research Design: Exploratory, Descriptive, Causal. Secondary Data Research: Advantages & Disadvantages of Secondary Data, Criteria for evaluating secondary sources, secondary sources of data in Indian Context, Syndicated Research (in India)	[07]
Primary Data Collection: Survey Vs. Observations. Comparison of selfadministered, telephone, mail, emails techniques. Qualitative Research Tools: Depth Interviews focus groups and projective techniques; Measurement & Scaling: Primary scales of Measurement-Nominal, Ordinal, Interval & Ratio. Scaling techniquespaired comparison, rank order, constant sum, semantic differential, itemized ratings, Likert Scale; Questionnaire-form & design.	[12]
Sampling: Sampling techniques, determination of sample size; Data Analysis: Z test (mean, diff. of mean, diff. of proportion) t test (mean), paired t test, Chi square test, One way ANOVA. Introduction to theoretical concept of Factor Analysis and Discriminant Analysis.	[10]

Text Books

1. Cooper & Schindler, “*Business Research Methods*”, McGraw-Hill Education
2. Aaker, Kumar, Day, “*Marketing Research*”, Wiley

References:

1. Zikmund, Babin& Carr, “*Business Research Methods*”, South-Western.
2. Churchill, “*Marketing Research: Methodological Foundations*”, Cengage Learning
3. NareshMalhotra, “*Marketing Research*”, Pearson
4. Deepak chawla and Neena Sondhi, “*Research Methodology*”

Note: Latest edition of text book and references must be used.

AT23.212
Advanced Accounting
3-1-0-4

Course Objective

To acquire conceptual and practical knowledge about the techniques for preparing accounts in different business organizations.

Course Content

Accounting for Hire Purchase and Installment System: Calculation of interest ,partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors system; Concepts of Lease - Operating and Financial lease (theory only). **Accounting for Branches:** Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system, Independent branches; Concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

[15]

Accounting for Dissolution of the Partnership Firm: Accounting of Dissolution of the Partnership Firm including Insolvency of partners, sale to a limited company and piecemeal distribution.

[05]

Departmental Accounts: Meaning and purpose, allocation of expenses, inter-departmental transfers.

[08]

Royalty: Meaning and features, Types- Mining, Patent & Copyright, Minimum or dead rent, Short-workings and Excess-workings, Royalties receivable and Sublease.

Financial Statements for Not-for-Profit Organisations

[11]

Text Books

1. Mohamed Hanif and Mukherjee Amitabha., “ *Financial Accounting*”, McGraw Hill Education, New Delhi.
2. Maheshwari, S.N., and Maheshwari, S. K., “ *Financial Accounting*”, Vikas Publishing House, New Delhi.

References:

1. Anthony, R.N. and Reece, J.S., “ *Accounting Principles*”, Richard Irvin Inc.
2. Lal, Jawahar., and Srivastava, Seema., “ *Financial Accounting Text & Problems*”, Himalaya Publishing House, New Delhi.
3. Tulsian, P.C., “ *Financial Accounting*”, Tata McGraw Hill, New Delhi.
4. Elliott, Barry., and Elliott, Jamie., “ *Financial Reporting and Analysis*”, Prentice Hall International.
5. Horngren, Charles T., “ *Introduction to Financial Accounting*”, Pearson Education.

Note: Latest edition of text book and references must be used.

SF 202
Social Grooming and Professional Skills
0-0-2-1

Course Objective

This module is designed with an objective of upgrading one's social etiquette & skills. This would empower students to confidently strike up a conversation in any social circumstances and events. They would also learn about our roots through Indian cultural values & ethics and social dance styles. Students will also learn to become professionals in office and business scenarios. Various forms of Etiquette required in the professional scenario like Email Etiquette, Office and Business Etiquette and other soft skills like leadership, teamwork, time management will help the students to be well equipped for their professional life. Not only will such skills help them to leave a good impression professionally, but also help to advance their career.

Section -A: Social Grooming

Course Content

Social Etiquette- Students will learn the importance of Social Etiquette and the various factors contributing to build a strong character. They would understand the concept of First Impression, its impact and the art of creating a positive First Impression. Topics such as art of introduction, how to make an ideal handshake, how to a confident conversation, the art of accepting and giving compliments, the skill of saying no politely and basic travel etiquette would be covered. [02]

Understanding Indian Culture Values & Ethics – Students will get familiarized to our country's rich heritage. They will understand the value of age old Sanskrit Language and other languages based on Sanskrit. Introduction to Indian scriptures filled with ancient wisdom such as Vedas, Bhagwad Gita, Ramayana, Bhagwad Puran will be done. [02]

Dance- Students will get introduced to basic ballroom style of dancing. How to warm up before dancing, understanding the music beats, correcting the form & techniques of the graceful style of Ballroom dancing like Waltz, Foxtrot will be taught. [02]

Section- B: Professional Skills

Effective Time Management and Documentation: Understanding the meaning and importance of Time Management, Pillars of Time Management, Pareto Principle, Time Wasters and how to avoid them, Documentation Techniques, Types of Files and Folders, Time Management Matrix, Efficiency Vs. Effectiveness. [02]

Office and Business Etiquette: Understanding Business Etiquette and its Importance, Basic Etiquette in various Business Situations: Elevator Etiquette, Cafeteria Etiquette, Cubicle Etiquette, Washroom Etiquette, Meeting Etiquette, Non Negotiable behaviours, Honesty and Integrity [01]

Email Etiquette: Understanding the meaning and importance of Email Etiquette, Formal Vs. Informal Emails, Formal Email Guidelines, Creating a Professional Signature, Importance of Grammar and Spelling, Importance of Subject Lines, Understanding Email Structures. [01]

Leadership Skills: Understanding the meaning and concept of Leadership, Manager Vs. Leader, Core Values of a Leader, Leadership Competencies, Identifying your Leadership Style, Types of Leaders. [01]

Team Building: What is a Team, Team Work, Team Building and it's Importance, Stages in Team Building, Recipe for a Successful Team, Different Key Roles in a Team, How to be an Effective Team Player. Good Teamwork Vs. Bad Teamwork, Impact of Team Building, Stories of Successful Teams [01]

Group Discussion: Understanding the definition and importance of Group Discussions, Skills needed in a Group Discussion, How to interrupt others, Various roles in a Group Discussion, Typical GD Mistakes. [02]

Confidence Building & Enhancing Self Esteem: Understanding the meaning and importance of Self-Confidence. How to be Self-Confident, How to Build Self-Esteem, Positive Affirmations, Success Stories, Modeling Positive Behaviours [02]

Communication Skills 101: 7 Cs of Communication. Communication Cycle and Barriers to Communication, Importance of Listening, Listening Vs. Hearing, Types of Communication, Mehrabian Theory, Body Language Techniques and Congruent Communication [02]

References: Section –A

1. Forni, P.M. (2002). *Choosing Civility*. St Martin's Griffin
2. Lickona, T. (2004). *Character Matters*. Atria Books
3. Easwaran, E. (2007). *The Bhagavad Gita: (Classics of Indian Spirituality)* (Vol. 1). Nilgiri Press.
4. Bayer, L. (2016). *The 30% Solution*. Motivational Press.

References: Section- B

1. Covey, S. (2008). *The Leader in Me*. Simon & Schuster.
2. Bixler, S. (1991). *Professional Presence*. Adams Media.
3. Covey, S. (2013). *The Seven Habits of Highly Effective People*. Simon & Schuster.
4. Reiman, T. (2007). *The Power of Body Language*. Simon & Schuster
5. DiFalco, M., and Greenky H, J. (2004). *The Big Sister's Guide to the World of Work*. Simon & Schuster.
6. Gross, R. (1988). *Peak Learning*. Tarcher Perigee.

Note: Latest edition of text book and references must be used.

VA23.212
WOMEN LEADERSHIP AND BUSINESS
3-0-0-3

(Contact hrs.:39)

Course Objectives:

- The primary objective of this course is to begin to uncover and understand the unique challenges, constraints, and opportunities that face women today as they ascend to leadership positions in organizations.
- A secondary objective of the course is to encourage students to think critically about the kinds of interpersonal, social, and cultural changes that are necessary to support women's advancement in positions of power and authority.

Course Contents

Women in Management: Current status of women leaders, Concepts of gender and leadership in Indian culture, Global gender perspectives in business, Confronting problems faced by women in organizations, Human resource management for gender diversity, Identity and social networking, Legal perspectives for women in India, Working women in emerging markets.	[6]
Leadership: Concept, Leadership development for women, Leadership identity, Leadership assessment, Aligning leadership strategy and style with personal values and self-image, Personal brand in the workplace, Successful women leadership models abroad.	[6]
Building Leadership Potential Self-awareness, Emotional intelligence, Leading and managing teams, Interpersonal skills, Conflict management, Managing and leading teams, Effective negotiations.	[8]
Leadership Communication: Persuasion and argumentation, Thinking through a management situation, Presentation skills, Communication analytics.	[6]
Developing a Leadership Style: Leading with authenticity, Strategies for implementing personal change, Leveraging talent in teams, Diversity inclusion, Coaching sessions in small groups.	[5]
Managing in a digital age: Data Analytics, Digital Marketing, Identity and social networking	[3]
Business Transformation: Bird's eye view of organizational functioning – Finance, Marketing, HR and Operations Management of systems - Entrepreneurial skills, Strategic leadership.	[5]

Text Book:

1. Eagly, A. H., & Carli, L. L. (2007). *Through the labyrinth: The truth about how women become leaders*. Boston, MA: Harvard Business School Press.

Reference Book:

1. Northouse, P. G. (2016). *Leadership: Theory and practice* (7th ed). Thousand Oaks, Sage.

VA 23.222
Cyber Crime and Laws
3-0-0-3

(Contact hrs: 39)

Course Objective:

This paper intends to create an understanding towards the cyber-crimes and to familiarize the students with the application of Cyber laws in general. This course is an emerging specialization that develops deep understanding into the legal issues and solutions surrounding the world wide web. Students in this shall attain a deep understanding of criminal activities carried out on the internet like fraud, forgery, defamation, theft etc. along with the understanding of how to overcome the same.

Course Contents:

Introduction to Cyber-crimes: Introduction- Computer Crimes and Cyber Crimes; Distinction between Cyber Crime and Conventional Crimes; Cyber Forensic; Kinds of Cyber Crimes- Cyber Stalking, Cyber Terrorism, Forgery and Fraud, Crimes related to IPR's, Computer Vandalism, Privacy of Online Data. [7]

Information Technology Act, 2000: Evolution of the IT Act, Genesis and Necessity, Salient features of the IT Act, 2000, Various authorities under IT Act and their powers; Penalties and Offences, Amendments, Cyber Space Jurisdiction, Jurisdiction Issues under IT Act, 2000. [6]

E-Commerce and Laws in India: Digital/Electronic Signature in Indian Laws, E-Commerce; Issues and Provisions in Indian Laws, E-Governance; Concept and Practicality in India, e-taxation issues in Cyberspace, E-contracts and its validity in India, Cyber Tribunal & Appellate Tribunal, and Cyber Regulations. [7]

Intellectual Property Rights: Meaning and Types of IPR's, Domain Names and Trademark Disputes, Concept of Trademark/in Internet Era, Cyber Squatting, Reverse Hijacking, Jurisdiction in Trademark Disputes, Copyright in the Digital Medium, Copyright in Computer Programs, Copyright and WIPO Treaties, Concept of Patent Rights, Relevant Provisions of Patent Act, 1970. [8]

Personal Data Security: Sensitive Personal Data or Information (SPDI) in Cyber Law, SPDI Definition and Reasonable Security Practices in India. Reasonable Security Practices- International Perspectives, Cloud Computing and Law. [5]

Cyber Law: Cyber Law- Meaning and Objectives, International perspectives, EDI: Concepts and Legal Issues, UNCITRAL Model Law, Electronic Signatures, Electronic Signature laws of major countries, Cryptography Laws, Cyber Laws of Major countries, EU Convention on Cyber Crime. [6]

Text book:

- Kumar, Santosh, Cyber Laws and Cyber Crimes (2021), Delhi Whitesmann, 2nd Edition.

Reference books:

1. Verma, S.K., Legal Dimensions of Cyberspace (2004), New Delhi Indian Law Institute, 2nd Edition.
2. Chaubey, R.K., Introduction to Cyber Crime and Cyber Laws (2008), Kolkata Kamal Law House, 2nd Edition.

VA23.232
Social Media Marketing
3-0-0-3

(Contact hrs: 39)

Objectives:

The aim of this course is to enable students to develop understanding of the principles and practices involved in social media marketing. It focuses on utilizing various social media platforms as effective tools for marketing products or services. By the end of the course, students will be equipped with the knowledge and skills necessary to leverage different social media platforms strategically and efficiently for promoting and marketing their products or services.

Introduction to Social Media Marketing: Fundamentals of Social Media Marketing & its [5] significance; Necessity of social media marketing; Building a Successful strategy: Goal Setting, Implementation; Social Media Optimization.

Facebook Marketing: Facebook for Business, Facebook Insight, Different types of Ad [7] formats, setting up Facebook Advertising Account, Facebook audience & types, Designing Facebook Advertising campaigns, Facebook Avatar, Apps, Live, Hashtags

LinkedIn Marketing: Importance of LinkedIn presence, LinkedIn Strategy, Content [6] Strategy, LinkedIn analysis, Targeting, Ad Campaign

Twitter Marketing: Basics, Building a content strategy, Twitter usage, Twitter Ads, Twitter [6] ad campaigns, Twitter Analytics, Twitter Tools and tips for managers.

YouTube Marketing: YouTube and the Video Revolution; The Three Uses of Video: [7] Supportive, SEO, and Viral; YouTube Channel Basics and Video Tips; Deliverable: YouTube Marketing Plan, Instagram & Snapchat basics

Evaluating Social Media: Strategy Plan for Social Media Management, Touchpoint, [8] Analysis Scheduling; Evaluation of Social Media Platforms; Tools to manage and measure performance of social media content and campaigns; Handling critical issues in social media management and legal aspects of social media.

Text Books:

1. Digital Marketing, S.Gupta, McGraw Hill
2. Digital Marketing, Kamat and Kamat, Himalaya Publication

Reference Book:

1. Social Media Marketing: Strategies for Engaging In Facebook, Twitter and other Social Media, Liana Li Evans, Pearson Education India
2. Social Media Marketing: AComprehensive Guide to Growing Your Brand on Social Media, Jason Lazar, Ingram Publishing

**THIRD YEAR
AUTUMN SEMESTER
(Semester – V)**

BC23.311
Security Analysis & Portfolio Management
3-1-0-4
Course Objective

This paper intends to provide basic skills to operate in stock market and the ways of investing in it. It will enable the student to take up investment in stock market independently.

Course Content

Investing Fundamentals: Types of Investment – Equity Shares, IPO/ FPO, Bonds. Indian Securities Market: the market participants, trading of securities, security market indices. Sources of financial information. Role of Stock Exchange, Stock exchanges in India: BSE, NSE, MCX. Buying and selling of stocks: using brokerage and analysts' recommendations. Use of limit order and market order. [08]

Stock Analysis and Valuation: Online trading of stocks.

Understanding stock quotations, types and placing of order. Risk: its valuation and mitigation, Analysis of the company: financial characteristics (as explained by ratio analysis, future prospects of the company, assessing quality of management using financial and non-financial data, balance sheet and quarterly results, cash flows and capital structure). Comparative analysis of companies, Stock valuations: using ratios like PE ratio, PEG ratio, Price Revenue ratio. Use of Historic prices, simple moving average, basic and advanced interactive charts. Examining the shareholding pattern of the company.

Pitfalls to avoid while investing: high P/E stocks, low price stocks, stop loss, excess averaging. [12]

Investing in Mutual Funds: Background on Mutual Funds: Advantages of investing in Mutual funds. Motives of mutual fund investments, Net Asset Value, Types of Mutual funds: Open ended, close ended, equity, debt, hybrid, money market, Load vs. no load funds, Factors affecting choice of mutual funds. CRISIL Mutual Fund Ranking and its Usage. [11]

Understanding Derivatives: Futures, Options, trading in futures and options. Understanding stock market quotes on futures and options. Types of orders, Put and Call options: How Put and Call options work. Commodities, Derivatives of commodities, trading of commodity derivatives on MCX, Currency derivatives and its trading. [08]

Text Books

1. Chandra, Prasanna, "*Investment Analysis and Portfolio Management*", Tata McGraw Hill.
2. Pandiyan, Punithavathy, "*Security Analysis and Portfolio Management*", Vikas Publications

References:

1. Gitman and Joehnk, "*Fundamentals of Investing*", Pearson.
2. Madura, Jeff, "*Personal Finance*", Pearson.
3. Damodaran, Aswath, "*Investment Valuation: Tool and Techniques for Determining the Value of Any Asset*", Wiley Finance.
4. Bodie, Alex, Marcus and Mohanty, "*Investments*", McGraw Hill Publishing Co.
5. Hirt and Block, "*Fundamentals of Investment Management*", McGraw Hill Publishing Co.
6. www.moneycontrol.com
7. www.yahoofinance.com

Note: Latest edition of text book and references must be used.

BM23.311
DECISION SCIENCE
3-1-0-4

(Contact hrs: 39)

Course Objectives: The objective of this course is to equip students with tools to apply mathematical models in decision making. The quantitative analysis approach is used which consists of defining a problem, developing a model, acquiring input data, developing a solution, testing the solution and analyzing and implementing the results.

Introductory Concepts: Definition of a problem, problem structure, understanding a problem, the business / corporate environment, aims and objectives of an organization, decision making within an organisation, decision-making criteria and metrics. **[05]**

Tools for Decision Making: Linear Programming: Basic Assumptions, Formulating LP problems, Graphical Analysis, Solving Minimization problems, Simplex Method—Setting up initial Simplex Solution, Simplex solution procedures, Solving LP Maximization Problems, Surplus and Artificial variables, Solving Minimization problems, Special cases, **[10]**

Transportation Models: Setting up a Transportation problem, Initial Solution: Northwest Corner Rule, Stepping-Stone method, MODI method, Vogel's Approximation method, Unbalanced transportation problems, Special Cases, **[09]**

Assignment Models: Approach of Assignment Model, Hungarian Method/Flood's Technique, Unbalanced Assignment problems, Maximization Assignment Problems. **[08]**

Decision Theory: Decision making under Uncertainty—Maximax, Maximin, Criterion of Realism, Equally likely, Minimax Regret, Decision making under Risk—Expected monetary value, Expected value of perfect information, Expected Opportunity loss, Decision Trees, Utility Theory **[10]**

Queuing Theory: Characteristics of a Queuing System, Single channel queuing model with Poisson Arrivals and Exponential Service, Multiple channel queuing model with Poisson Arrivals and Exponential Service, Constant Service time model. **[10]**

Text Books:

1. Hillier, Frederick, Gerald , Nag and Basu; Introduction to Operations Research (10th Edition). McGraw-Hill
2. Render, Barry, Ralph M. Stair, Jr. and Michael E. Hanna (2014) Quantitative Analysis for Management (12th edition) Pearson Education.

Reference Books:

1. Taha, H.A. (2005) Operations Research: An Introduction. (9th Edition) Pearson Education
2. Hillier & Hillier: Introduction to Management Science: Text & cases using spreadsheet, McGraw-Hill

BM23.321
Management Accounting
3-1-0-4

(Contact hrs: 39)

Course Objective

To provide the students knowledge about use of costing and financial data for planning, control and decision making.

Course Content

Introduction: Meaning, Nature and Scope and functions of management accounting, Role of management accounting in decision making, Management accounting vs. Financial accounting, Tools and techniques of management accounting. Difference between cost accounting and management accounting, cost control, cost reduction, cost management. [08]

Standard costing and variance analysis: Meaning of standard cost and standard costing: advantages, limitations and applications, Variance analysis – material, labour, overhead and sales variances, Disposition of variances, Control ratios. [12]

Absorption versus variable costing: Distinctive features and income determination Cost-Volume-Profit Analysis: Break-even analysis-algebraic and graphic methods. Contribution / sales ratio, key factor. Margin of safety. Angle of incidence. Determination of cost indifference point. [10]

Decision making: Costs for decision making, variable costing and differential analysis as aids in making decisions – fixation of selling price, exploring new market, make or buy, product mix, operate or shut down, seller process further. **Responsibility Accounting:** Concept, Significance, Different Responsibility Centers, Divisional Performance Measurement – Financial Measures. [09]

Text Books

1. Khan, M.Y. and P.K. Jain., “*Management Accounting*”, Tata McGraw Hill, Publishing
2. Lal, Jawahar., “*Advanced Management Accounting- Text and Cases*”, S. Chand & Co., New Delhi.

References:

1. Drury, Colin., “*Management and Cost Accounting*”, Thomson Learning.
2. Horngreen, Charles T., George Foster and Srikant M. Dattar., “*Cost Accounting: A Managerial Emphasis*”, Prentice Hall of India Ltd., New Delhi.
3. Kalpan R.S. and Atkinson A.A., “*Advanced Management Accounting*”, Prentice Hall India.
4. Anthony, Robert & Reece, et al, “*Principles of Management Accounting*”, Richard Irwin Inc.
5. Pandey I.M., “*Financial Management*”, Vikas Publishing House, New Delhi.

Note: Latest edition of text book and references must be used.

GE23.311

Marketing of Services

3-1-0-4

(Contact hrs.: 39)

Course Objective

The course is designed to equip students with the knowledge of marketing of all types of services.

Course Content

The emergence of service economy: contributory factors, consumption pattern analysis, economic transformation unique aspects of services: goods, services, products, managerial challenges. [8]

Marketing mix: concept of value and value drivers, extended framework Service marketing [11] system: production, marketing, human resources, sequential analysis.

Service system positioning: service delivery process, blueprinting Service buying behaviour; difference in perspective, risk analysis, decision process.

Service marketing: strategy; segmentation, targeting and positioning, market innovation [8] Competitive differentiation; competitive advantage and value chain analysis

Service quality: concept, technical and functional quality, Service quality models and measurement Demand and supply imbalances management; challenges and strategies; Service culture; managing by values, recovery and empowerment; Relationship building: relationship marketing, bonding and life time value Service industries: insurance, banking, air transportation, courier, education etc. [12]

Text Books:

- Shanker, R., “*Services Marketing: The Indian perspective*”, Excel Books

Reference Books:

1. Glynn, W. J., and Barnes, J. G., “*Understanding services management - Integrating Marketing, Organizational Behaviour, Operations and Human Resources Management*”, Prentice Hall.
2. Fisk, R. P., Grove, S. J., and John, J. *Interactive Services Marketing*. New York. Houghton Mifflin

GE.23.321
Production and Operations Management
3-1-0-4

(Contact hrs: 39)

Course Objective

This course introduces the students to the theory and practice of production management as a functional area in the management of business enterprise.

Course Content

Introduction: Evolution, Need, Nature, Importance, Scope and Forecasting. [07]

Plant Location and Utilities: Steps in Location, Location Models. Utilities—Lighting, Ventilation, Air-conditioning, Sanitation, Noise Control.

Plant Layout: Objectives of a good layout, Factors influencing layout, Principles of layout, Types, Significance, Layout Tools and Techniques. [05]

Job Design and Ergonomics: Objectives, Factors affecting Job design, Techniques of Job design, Machine- Worker interaction, Ergonomics- Meaning and Applications. [07]

Work Study: Definition, Importance, Benefits, Steps in work study. Method Study—Objectives, Advantages, Factors facilitating Method Study, Method Study Procedure, Recording Techniques, Motion Study—Importance, Principles, Work Measurement- Time Study. **Quality Control:** Definition, Importance, Quality Control Techniques, Statistical Quality Control- Advantages, Types of Control Charts—X, R, p, σ , np, C, OC-curve, Total Quality Management, Quality Circle. [20]

Text Books

1. Aswathappa. K & Bhat, Shridhar. K; *Production and Operations Management*, Himalaya Publishing House, New Delhi.
2. Heizer Jay and Render Barry, "Production & Operations Management", Pearson Edu.

References:

1. Goel, B.S; *Production Operations Management*, Pragati Prakashan, Meerut.
2. Adam & Ebert; *Production and Operations Management*, PHI, New Delhi.
3. Buffa & Sarin; *Modern Production/Operation Management*, John Wiley & Sons, New Delhi.
4. *Production/Operations Management*, MS-53 (IGNOU), New Delhi
5. Chase R B, Aquilano N J , Jacobs F R and Agarwal N, "Production & Operations Management Manufacturing and Services", Tata McGraw Hill

GE.23.331
Industrial Relations
3-1-0-4

(Contact hrs: 39)

Course Objective:

The aim of this course is to make participants conversant regarding conflict management in legal perspective and judicial system pertaining to labor management relations. Participants will be familiar with the various techniques of Industrial Relations and futuristic issues in era of dynamic technological changes. This course also allows participants to view industrial relations within an international context as well as providing an insight into the workings of the Indian labour market.

Course Contents

Industrial relations: Definition – Nature - Evolution of IR in India - Context and environment of IR - Three actors and their roles in IR -Approaches to IR and HR Relations - Gandhian approach - Marxian approach and Dunlop's Systems approach. Emerging Trends in IR, Future of IR in India [9]

Role of trade unions: Trade union in India, National level federations, Goals and objectives of unions and union leadership, Weaknesses in trade unions, Types of trade unions, Theories of trade unionism, Cross cultural aspects of union management relations, Trade Union Act 1926 - An overview, Union recognition, De –unionization strategies. IR policies: The state and IR policies - Evolution of IR policies - National Commission on Labor and IR policy (1969). [10]

Grievance procedure: discipline - Labor courts - Collective bargaining: concept and development - Industrial unrest in India. Industrial Disputes Act 1947 - Objects Of The Act - Important Definitions: Authorities Under The Act - Causes Of Industrial Disputes
 - Types Of Industrial Disputes - Prevention Of Industrial Disputes - Reference Of Disputes Settlement - Strikes - Lockouts - Lay Off-Retrenchment - Unfair Labor Practices - Standing Orders - Service Rules -Misconduct - Principles Of Natural Justice
 - Domestic Enquiry - Remedial Counseling. [10]

Industrial Democracy: Concept and scope of industrial democracy, Worker's participation, Objectives for successful participation, Strategy, Practices, Behavioral science contribution and models, Rationale for participation, Issues in participation, Strategies for making participation work and making participation more effective. Labor legislation in India - Social security and welfare legislations - Concept of social security - ILO and social security -Social security measures in India - Workmen's Compensation Act,1923 - Employees State Insurance Act, 1948 -Employees Provident Fund and (Miscellaneous Provisions) Act, 1952 - Maternity benefit Act,1961,Payment of Gratuity Act 1972, Payment of Bonus Act 1965. International experiences, Emerging trends and Future role of IR. [10]

Text Book

1. Sinha, P.R.N., Sinha I.B. and Shekhar, S.P. (2013), "Industrial Relations: Trade Unions and Labour Legislation", 2nd Edition, New Delhi: Pearson Education.

References Book

1. Bray, M., Deery, S., Walsh, J. and Waring, P. (2011), "Industrial Relations", 3rd Edition, New Delhi: McGraw Hill Education.
2. Monappa, A., Nambudiri, R. and Selvaraj, P. (2012), "Industrial Relations and Labour Laws", 2nd Edition, New Delhi: McGraw Hill Education.

DM.23.311
Digital Strategic Fundamentals
3-1-0-4

(Contact hrs: 39)

Course Objective: To equip students with a comprehensive understanding of digital marketing strategy, enabling them to develop, execute, and communicate effective strategies that drive business success.

Content
Digital Strategy Fundamentals
6

- Introduction to Digital Marketing and Strategy Fundamentals (Overview)
- Setting the Stage: Understanding Overarching Strategy
- Leveraging Digital Media
- Digital Resources and Tools
- Budgeting and Measuring ROI in Digital Marketing

Setting Strategy Objectives and KPIs
7

- Defining Clear Objectives in Digital Marketing
- Key Performance Indicators (KPIs) for Success
- Forecasting and Monitoring Progress,
- Conducting Effective Digital Strategy Reviews
- Digital Strategy Research Overview
- Conducting Research Activities in Digital Marketing
- Building a Research Map and Fostering Critical Thinking

Developing a Creative Strategy
6

- Creativity in Digital Marketing: Strategies and Techniques
- Crafting a Compelling Content Strategy
- Specifying Channels for Launch Planning
- The Role of Visual and Multimedia Content
- Creative Optimization for Digital Success
- Case Studies and Best Practices in Creative Digital Marketing

Executing a Digital Marketing Strategy
8

- Identifying the Right Channels for Your Campaign
- Building an Effective Toolkit for Strategy Execution
- Developing a Comprehensive Media Plan
- Implementing the Digital Marketing Strategy
- Monitoring and Adjusting in Real-Time
- Managing Data and Analytics in Digital Marketing
- A/B Testing and Optimization Strategies
- Ethical Considerations in Digital Marketing

Communicating a Digital Marketing Strategy
6

- Effective Communication of Your Digital Marketing Strategy
- Reporting and Presenting Results to Stakeholders
- Reflecting on Performance and Learning from Mistakes
- Iterating and Continuous Improvement
- Legal and Compliance Issues in Digital Marketing
- Reputation Management and Crisis Communication

Advanced Topics in Digital Marketing
6

- Influencer Marketing and Partnerships
- Data Privacy and Security in Digital Marketing
- Emerging Trends and Technologies in Digital Marketing
- Global and Multicultural Considerations

- Scaling Digital Marketing Strategy

Reference Books:

1. "Digital Marketing Strategy: An Integrated Approach to Online Marketing" by Simon Kingsnorth
2. "Creative Strategy and the Business of Design" by Douglas Davis

AT23.311
Indirect Tax Laws
3-1-0-4

Course Objective

To acquire the ability to analyze and interpret the provisions of goods and services tax law and recommend solutions to practical problems. To develop an understanding of the customs laws and acquire the ability to analyze and interpret the provisions of such laws.

Course Content

Constitutional aspects - Levy and collection of CGST and IGST - Application of CGST/IGST law; Concept of supply including composite and mixed supplies, inter-State supply, intra-State supply, supplies in territorial waters; Charge of tax; Exemption from tax; Composition levy, Place of supply, Time and Value of supply, Input tax credit, Computation of GST liability

[9]

Procedures under GST - All procedures including registration, tax invoice, credit and debit notes, electronic way bill, accounts and records, returns, payment of tax including reverse charge, refund, job work, Provisions relating to electronic commerce, Liability to pay in certain cases, Administration of GST; Assessment and Audit, Inspection, Search, Seizure and Arrest, Demand and Recovery, Offences and Penalties, Advance Ruling, Appeals and Revision, Other provisions

[10]

Customs Law as contained in the Customs Act, 1962 and the Customs Tariff Act, 1975- Introduction to customs law including Constitutional aspects, Levy of and exemptions from customs duties - All provisions including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty, Types of customs duties, Classification and valuation of imported and export goods, Officers of Customs; Appointment of customs ports, airports etc.

[10]

Import and Export Procedures - All import and export procedures including special procedures relating to baggage, goods imported or exported by post, stores, Provisions relating to coastal goods and vessels carrying coastal goods, Warehousing, Drawback, Demand and Recovery; Refund, Provisions relating to prohibited goods, notified goods, specified goods, illegal importation/exportation of goods, Searches, seizure and arrest; Offences; Penalties; Confiscation and Prosecution, Appeals and Revision; Advance Rulings; Settlement Commission, Other provisions.

[10]

Text Books

1. Patel & Chaudhary., *Indirect Tax Laws*, Chaudhary Prakashan, Jaipur
2. Singhania, V. K. and Monica Singhania, *Student Guide to Indirect Tax Laws*, Taxmann's New Delhi.

References:

1. Sisodia Pushpendra, *Indirect Tax Laws*, Bharat Law House.
2. Ahuja, G. & Ravi Gupta, "Practical Approach to Direct and Indirect Taxes", Bharat Law House.
3. Datey, V.S., "Indirect Taxes Law and Practice", Taxmann's New Delhi.
4. Sareen, V.K. and Sharma Ajay, "Indirect Tax Laws", Kalyani

Note: Latest edition of text book and references must be used.

SF 301 **Civility & Ethics, Business & Professional Grooming and Corporate Dining Etiquette** **0-0-2-1**

Course Objective

This course is designed for students to make them ready to face the world of business, entrepreneurship and globalization. It is targeted at third year students, to prepare them for their professional entry so that they are able to have a positive impact in various professional and business events. In addition, this course equips students with mastery in the arena of soft skills and civility along with putting their best foot forward which will help them to stand apart from the crowd and become a leader in the official and professional scenario.

Section -A: Civility & Ethics

Course Content

Character, Values and Credibility: A crucial module to aid character development, this will help students build the foundation of their personality. This will make them solid, dependable people who are assets to their workplaces, homes and society. In a world where materialistic show has become very common this will enable students to stay grounded in their values and be good human beings. [2]

Section- B: Business and professional grooming

Cross Cultural Communication and Business Travel Etiquette: In this world of Globalization, it is crucial to understand diversity and cultural differences so as to avoid faux pas, create global business relationships and overcome cultural barriers while embracing various cultures. This module will develop a fine sense of blending cultures and also include business travel etiquette basics to enable the new generation of global travelers to leave the right impression even while travelling. [2]

Business Dressing : In this sub section the dressing and maquillage relating to formal office dressing will be taught pertaining to different dressing needs for different professions [4]

Self Defense: As women, it is important to be able to protect oneself in both social and professional world by learning self-defense technique. This module is aimed at enabling women to protect themselves and others which will further contribute to building a safe society. [2]

Office party etiquette: in this section certain techniques of dance will be taught, which are commonly a part of social and business parties. [2]

Section – C: Corporate Dining Etiquette

High Tea Guardian: Elegance should be the hallmark of every lady and how one carries herself in various social/ business occasions contributes greatly to that image. This module will impart knowledge on High Tea Etiquette, a British Tradition which is now enjoyed globally as a business protocol [2]

Soiree Protocol: Students will learn the art of hosting parties, host and guest duties, the various kinds of parties and balls and the code of etiquette for each including dressing, deportment, behavior and others. Parties being a social and professional inclusion today, this will help students to leave a positive impression. [2]

Culinary Art: Students will learn the art of baking, including various techniques like creaming, docking, folding, marbling etc. and understanding how various kinds of cakes (dry cakes, icing cakes) and cookies like butter cookies, oatmeal cookies, choco chip cookies etc. are prepared in a fully equipped & professionally stacked kitchen. [2]

References: Section –A

1. Valentine, S. R. D. (2004). *Guide to cross-cultural communication* (Vol. 26). Upper Saddle River, NJ: Prentice Hall.
2. Winston, P. J. (2005). *Guide to Cross-Cultural Communication. Business*

Communication Quarterly, 68(3), 374-379.

References: Section- B

1. Valentine, S. R. D. (2004). *Guide to cross-cultural communication* (Vol. 26). Upper Saddle River, NJ: Prentice Hall.
2. Winston, P. J. (2005). *Guide to Cross-Cultural Communication*. Business Communication Quarterly, 68(3), 374-379.
3. Sabbath, Ann Marie (2004). *Beyond Business Casual: What to wear to work if you want to get ahead*. IUniverse
4. Bixler, Susan (1997). *The New Professional Image: Dress your best for every business situation*. Adams Media Corporation
5. Woodall, Trinny; Constantine, Susannah (2003). *What Not To Wear for Every Occasion*. Riverhead Trade
6. Bott, Daniele (2007). *Chanel: Collection & Creation*. Thames & Hudson

References: Section- C

1. Lillicrap, Dennis R (2010). *Food & Beverage Service*. Hodder Education
2. Arora, K. (2005). *Theory of Cookery*. Frank Bros. & Co. Ltd.
3. Dubey, S. C. (2007). *Basic Baking*. The Society of Indian Bakers.

Note: Latest edition of text book and references must be used.

**THIRD YEAR
SPRING SEMESTER
(Semester – VI)**

BC23.312
Auditing and Assurance
3-1-0-4

Course Objective

To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

Course Content

Introduction: Meaning and Objectives of Auditing, Difference between book-keeping and accountancy, Auditing and Investigation, Relation of Auditor vis-à-vis Management, Types of Audit, Errors and Frauds, Standards of Auditing. **Internal Control System:** Meaning, Importance, Internal Control, Internal check, Internal Audit and Statutory Audit, Limitations of Internal Control System.

[10]

Audit Planning and Documentation: Audit Programme, Audit Note Books, Working Papers and Evidences, Routine Checking and Test Checking. **Audit Procedure** — Vouching: Meaning, Procedure, Verification and Valuation of Assets and Liabilities, Problems in valuation of assets, Modes of valuation of assets, Auditors position as regards valuation of assets

[10]

Company Auditor: Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties; Auditor's Report- Contents and Types, Liabilities of Statutory Auditors under the Companies Act 2013. **Special Audit and Auditor's Report:** Audit of Banking Companies, Educational Institutions and Insurance Companies, Contents, Standard and Qualified Report

[12]

Special Areas of Audit: Cost audit, Tax audit and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Relevant Auditing and Assurance Standards (AASs).

[07]

Text Books

1. Gupta, Kamal and Ashok Arora, "*Fundamentals of Auditing*", Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
2. Pagare Dinkar, "*Principles and Practices of Auditing*", Sultan Chand, New Delhi.

References:

1. Tandon B.N., "*Principles of Auditing*", S. Chand & Co., New Delhi.
2. Ghatalia, S.V., "*Practical Auditing*", Allied Publishers Private Ltd., New Delhi.
3. Kumar Arun and Sharma Rachna, "*Auditing Theory and Practice*", Atlantic Publishers and Distributors, New Delhi.
4. Institute of Chartered Accountants of India, "*Auditing and Assurance Standards*", ICAI, New Delhi.
5. Relevant Publications of ICAI on "*Auditing*" (CARO).

Note: Latest edition of text book and references must be used.

BC23.322
Income Tax Laws
3-1-0-4

Course Objective

To provide basic knowledge and equip students with application of principles and provisions of Income-Tax Act, 1961.

Course Content

Basic concept: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, Maximum marginal rate of tax, Permanent Account Number (PAN), Residential status; Scope of total income on the basis of residential status, Exempted income under section 10. [05]

Computation of income under different heads

- Salaries
- Income from House Property
- Profit and gains of business or profession
- Capital Gains

[21]

Computation of income under different heads - Income from other sources

Total income and tax computation

- Deemed Incomes
- Aggregation of Income and set-off and carry forward of losses
- Deduction from Gross total income
- Rebates and reliefs
- Computation of Total Income of individuals, Hindu Undivided Family and Firms
- Tax Liability of an Individual, Hindu Undivided Family and Firms

[21]

Preparation of return of income:

- Manually
- On-line filing of Returns of Income & TDS
- Provision & Procedures of Compulsory On-Line filing of returns for specified assesses

[05]

There shall be a practical examination of 10 Marks on E-filing of Income Tax Returns using a software utility tool. The student is required to fill appropriate Form and generate the XML file.

Text Books

1. Ahuja, Girish and Gupta Ravi., “*Systematic Approach to Income Tax*”, Bharat Law House, Delhi.
2. Singhania, Vinod K. and Monica Singhania., “*Students’ Guide to Income Tax*”, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

References:

1. Pagare, Dinkar., “*Law and Practice of Income Tax*”, Sultan Chand and Sons, New Delhi.
2. Prasad Bhagwati, “*Income Tax Law and Practice*”, Willey Publications, New Delhi.
3. Mehrotra H.C., “*Income Tax Law and Accounts*”, Sahitya Bhawan, Agra.
4. Chandra Mahesh and Shukla D.C., “*Income Tax Law and Practice*”, Pragati Publications, New Delhi
5. Excel Utility available at incometaxindiaefiling.gov.in

Note: Latest edition of text book and references must be used.

BM23.322
Goods and Services Tax
3-1-0-4

Course Objective

To acquire the ability to analyze and interpret the provisions of goods and services tax law and recommend solutions to practical problems. To develop an understanding of the customs laws and acquire the ability to analyze and interpret the provisions of such laws.

Course Content

Definition of tax, meaning of direct tax, meaning of indirect tax, difference between direct and indirect tax, features of indirect tax, introduction to GST, cascading effect of tax, classification of GST (CGST, SGST/UTGST, IGST), GST council, GST common portal, GSTIN, constitution amendment 101.	[10]
Input tax, output tax, electronic ledger (electronic cash ledger, electronic credit ledger, electronic liability ledger), challan, interest under GST, compensation cess, E-way bill	[10]
Registration under GST, compulsory registration under GST, process of registration, aggregate turnover, reverse charge mechanism, composition levy scheme, Tax invoice, bill of supply, refund voucher, debit note, credit note, receipt voucher, payment voucher.	[10]
Introduction to supply under GST, exempt supply, zero rated supply, nil rated supply, non-taxable supply, time of supply, value of supply, place of supply, input tax credit, manner of utilization of input tax credit.	[09]

Text Books

1. Patel & Chaudhary., *Indirect Tax Laws*, Chaudhary Prakashan, Jaipur
2. Singhania, V. K. and Monica Singhania, *Student Guide to Indirect Tax Laws*, Taxmann's New Delhi.

References:

1. Sisodia Pushpendra, *Indirect Tax Laws*, Bharat Law House.
2. Ahuja, G. & Ravi Gupta, "Practical Approach to Direct and Indirect Taxes", Bharat Law House.
3. Datey, V.S., "Indirect Taxes Law and Practice", Taxmann's New Delhi.
4. Sareen, V.K. and Sharma Ajay, "Indirect Tax Laws", Kalyani

Note: Latest edition of text book and references must be used.

GE23.312
Negotiation Skills for Managers
3-1-0-4

(Contact hrs: 39)

Course Objective

Understand significance of conflict and locate fertile areas for conflicts to resolve conflicts effectively.

Understanding the term negotiation and the processes involved in negotiation to know issues associated with negotiation.

Learning strategy and tactics of distributive and integrative bargaining.

Sharpening negotiating skills in a variety of interpersonal and intergroup situations.

Course Content

Introduction: Nature of Negotiation and Conflicts, Dynamics of Negotiation and Conflict management.	[04]
Conflict Management: Levels of conflict, Sources of conflict	[04]
Managing Conflict: Managing interpersonal conflict; Managing team and organizational conflict; Conflict resolution process	[06]
Negotiation: Types of negotiation-Distributive, Integrative, Attitudinal structuring and Intra-organizational negotiation; Negotiation process-Preparation, Developing and choosing a strategy, Opening moves, Bargaining and problem solving and Closure and implementation.	[10]
Two Party Distributive (Win-Lose) Negotiations: Introducing complexities, Fundamental strategies and complexities	[03]
Two Party Integrative (Win-Win) Negotiations: Key features of Integrative negotiation process, Facilitating factors for successful Integrative negotiation, Template design, evaluation and analysis.	[03]
Many Party Negotiations: Group decisions, Consensus, Coalitions and Voting	[03]
Behaviour of Successful Negotiator: Measuring your progress	[03]
Negotiation Styles: Measuring your style with countering measures	[03]

Text Books

1. Rout Irene Leela and Omiko Nelson, “*Corporate Conflict Management*”, Prentice Hall of India Private Limited, New Delhi, 2010

References:

1. Lewicki Roy J, Saunders David M and Barry Bruce, “*Negotiation*”, Fifth Edition, Tata McGraw-Hill, 2010.
2. Corvette Barbara A Budjac, “*Conflict Management: A Practical Guide to Developing Negotiation Strategies*”, Pearson Education, 2007.

Note: Latest edition of text book and references must be used.

GE23.322
SUSTAINABLE FINANCE
3-1-0-4

(Contact hrs.: 39)

Course Objectives:

- Explains the potential contribution of sustainable finance to achieving the Sustainable Development Goals and the goals of the Paris Agreement on Climate Change;
- Explains the core concepts of sustainable finance and the relevance of sustainability considerations for the key actors in the financial system;
- Describes the role that regulation and industry initiatives (self-regulation) play in shaping sustainable finance;
- Describes different sustainable finance products, such as bonds and loans, that may be available to provide the capital needed to support the delivery of the Sustainable Development Goals and the goals of the Paris Agreement on Climate Change.

Course Contents

Fundamentals of Sustainable Finance: What is Sustainable Finance?, Sustainable Finance and International Agreements, Incorporating Sustainability into Organizations and the Financial System, Key Challenges for Sustainable Finance. [10]

Introduction to Environmental, Social and Governance (ESG) Risk Management: Which industries have the highest ESG risk, The impact of key MEIs (Material ESG Issues) within these sectors and beyond, How Sustainalytics assesses the material ESG issues impacting companies and evaluates corporate ESG risk management, The actions companies can take to effectively address these issues. [10]

Sustainable Finance Market: The Five Pillars of Sustainable Finance Concept, Overview of Sustainable Finance Market Participants, Sustainable Finance: Policies and Regulation, Impact Reporting and Communication. [10]

Sustainable Finance Products: Green Bonds and Green Loans, Sustainable Finance Products, The Green Bond Market, The Green Loan Market, Green Bond Projects around the World - Examples [9]

Text Book:

- H. Kent Baker Hunter M. Holzhauer & John R. Nofsinger, Sustainable Investing: What Everyone Needs to Know, OUP India.

Reference Book:

- Shah, Atul K., Inclusive and Sustainable Finance, Taylor & Francis.

BM.23.312
Project Management
3-1-0-4

(Contact hrs: 39)

Course Objective

To enable the student to evolve a suitable framework for the preparation, appraisal, monitoring and control and hedge risk of industrial project.

Course Content

Introduction: Objectives of Project, monitoring and control of investment projects, role of [07] strategic resource allocation, identification of investment and project ideas. Feasibility / viability analysis.

Project Preparation: Marketing and demand analysis, Technical feasibility,; financial [11] planning; Estimation of fund requirements, sources of funds. Loan syndication for the projects. Tax considerations in project preparation and the legal aspects.

Project appraisal/selection: Business criterion of growth by: Investment critieria, Project [11] risk analysis ,social cost benefit analysis in public and private sectors, investment criterion and choice of techniques. Estimation of shadow prices and social discount rate.

Issues in Project Planning and Management: Networking techniques for Project [10] Management: PERT and CPM, Project Review and Adminsitrative Aspects.

Text Books

1. Chandra. Prasanna, “*Projects Planning.Analysis, Selection,Financing, Implementation, and Review*”, McGraw Hill.
2. Gray, Clifford .F. *Project Management*. McGraw Hill.

References:

1. Gopalakrishnan. P. and.Ramamurthy, V.E., “*Text Book of Project Management*”, Macmillan India Ltd.
2. JyotsnaBapat, “*Development Projects and critical theory of Environment*”, Sage Publication, New Delhi.
3. John M. Nicholas, “*Project Management for Business and technology:Principles and Practice*”, Pearson Prentice Hall, New Delhi.
4. David I. Cleland, “*Project Management: Strategic Design andimplementation*”, McGraw Hill Inc.

Note: Latest edition of text book and references must be used.

DM.23.322
Digital Media Laws
3-1-0-4

(Contact hrs.: 39)

Course Objective

To examine the most important media laws, policy and regulatory frameworks in India in terms of the effect it has on media establishments and their public communication activities.

Course Content
Legal Framework for Media
6

- Media Role, Responsibilities and Privileges
- Directive Principles, Fundamental Rights and Media in Democracy
- Freedom of Speech via Internet
- Contempt of Court

Media Regulation and Acts
10

- IT Act 2000, and Amendments
- Intellectual Property and Copyright
- Official Secrets Act
- Sedition laws
- Defamation
- Right to Information
- Advertisement Law

Cyber Crime and Ethics
8

- Understanding Cyber Crime
- Cyberbullying, Sexting, Cyberstalking, Phishing
- Internet Fraud
- Digital Heritage and Right to Forget
- Cyber-conflict and Security
- Issues and Challenges: Privacy, Piracy, Plagiarism

Ethical Issues in Indian Media
9

- Code of Ethics in Media and Internet Ethics
- Media Bias
- Censorship, Obscenity and Violence
- Hate Speech
- Fake News and Post-truth
- Trial by Media
- Women and Children in Media
- Pressures on Media Freedom (Political, Commercial, Legal)

Online Media and Important Cases
6

- The Internet and the Public Sphere
- Guidelines and Code of Conduct
- Online Porn and Protection
- Important Court Cases related to Internet Suspension, Freedom of Expression, and Defamation

Reference Books:

1. "Cyber Laws and IT Protection" by Abhishek Kumar Pandey
2. "Ethics for the Information Age" by Michael J. Quinn
3. "Cyber Law Simplified" by Vivek Sood "Cyber Law and Cyber Security in a Nutshell" by Rajat Moona and Saurabh Bhattacharjee

AT23.312 Human Resource Accounting
3-1-0-4

(Contact hrs: 39)

Course Objectives:

- To understand the values of Human Resources in Organizations.
- To familiarize the process and approaches of Human Resources Accounting.

Course Contents

Meaning & Definition of HRA – Importance - Development of the Concept – History of Score Card - HRA for Managers & HR Professionals - Investment in Human Resources – Quality of Work Force and Organizations' Performance - Efficient use of Human Resources – Modern Market Investment Theory - Enumerating the Assets- Calculating the Market Value of Assets – Illiquid and Non- Marketable Assets – Human Capital.	[7]
Human Resource Planning – Human Capital Investment – Expenditure Vs Productivity – Training – Human Capital & Productivity - Human Resource Accounting – Measurement of Human Value addition into Money Value – Objectives of Human Resources Accounting – Approaches to Human Resource Accounting.	[8]
Investment Approach – Investment in Human Resources - HR Value – Concepts, Methods & Mechanisms - Recruiting and Training Costs – Depreciation –Rates of Return – Organization Behavior Vs Turnover – Non Value Adds in the Management of Human Resources, Measures and Prevention - Organization Climate Approach – Improvement Determination of Changes in Human Resource Variables – Increased Costs, Cost Reduction and Future Performance.	[9]
HR Accounting – Design, Preparation & Implementation - Responsibility Accounting and Management Control - Management Control Structure and Process - Design of HR Accounting Process & Procedures for each of the HR Sub-system including Recruitment, induction, Performance Appraisal and Training - Classification of Costs in HR Accounting – Behavioral Aspects of Management Control – Social Control.	[9]
HR Auditing and Accounting – HRA Software - HRA Oriented Reporting Processes Including P & L Accounts & Balance Sheet - Experiences and Extrapolations on HRA.	[6]

Text Book:

M. Saeed, D.K. kulsheshtha, Human Resource Accounting, Anmol Publications.

Reference Book:

Eric G. Flamholtz, Human Resource Accounting, Springer

SF 302
Soft Skills and Interview Skills
0-0-2-1

Course Objective

All employers today want employees with not just a good academic record and technical skills but also excellent soft skills, communication and interpersonal skills, negotiation, team work, conflict handling and presentation skills. These employability skills are in huge demand and indeed play a crucial role in developing the personality of students so that they can set themselves apart from the competition, crack interviews and transition into various leadership roles. These life skills will help build the attitude and dynamism so that they become go-getters in life.

Section -A: Soft Skills

Course Content

Goal Setting + SWOT Analysis: As students venture into their careers it is important to be able to look at the bigger picture. This module will enable students to list down and subsequently achieve their short, long and mid-term goals. They will identify what prevents people from achieving their goals and how to ensure that they achieve their goals each time following the SMART goal methodology. They will also understand their skills better by listing them in the SWOT (Strengths, Weaknesses, Opportunities and Threats) as per their goals. [02]

Stress Management: In this fast paced world where everyone is running the rat race and wants to achieve everything in life. This results in an incredible amount of multi-tasking which results in high stress situations which eventually affects physical and mental health. This module will enable students to handle high stress situations with aplomb [02]

Negotiation & Conflict Handling: We all want leaders who can get us what we want by negotiating on our behalf and manage situations of conflict. These life skills will empower student to build this extremely crucial skill and make them excellent negotiators, whether it is for a salary or a business deal. Being able to maturely handle both internal and external conflict will make them leaders at the forefront of their teams. [02]

EQ + IQ + SQ: Blending together Emotional Quotient, Intelligence Quotient and Spiritual Quotient will enable the students to lead fulfilling and balanced lives. Not only is emotional intelligence a valued skill in employees, knowledge of this module will enable the young prospective employees to build the right habits of work life balance right from the beginning of their professional careers. [02]

Presentation Techniques: PowerPoint presentations are an integral part of our professional lives. Knowledge of designing a powerful, high impact presentation along with the skill of stage presence and excellent public speaking skills makes this module a must-have in today's world. This will enable students to become excellent presenters by improving their confidence, delivery and designing skills. [04]

Section – B: Interview Skills

Group Discussion (Level 2): This module further builds up on the previous understanding of various group discussion techniques like PREP, SPELT, KWA approaches to enable excellence in Group Discussions which are an important part of the recruitment process. Focus will also be on rigorous practice sessions with extensive feedback which will make students ready and confident for such activities in real life situations. [04]

Micro Presentations: All presentations don't require PowerPoint Slides. Short, powerful presentation and talks which leave a huge impact on the audience and drive them to action is the crux of this module. Again, a must have skill which includes [04]

excellent communication skills, compelling body language and dynamic stage presence.

Interview Techniques: Interviews are usually a student's first interaction with the professional world. With a low rate of conversion in most interviews and the pressure of landing a good job, a lot of students find it difficult to put their best front. This module will enable students to master the end to end interview process, right from designing the right resume, professional dressing and body language to interview techniques including handling difficult questions and honing in on their unique skills and capabilities.

[02]

References: Section –A

1. Covey, S. (2013). *The Seven Habits of Highly Effective People*. Simon & Schuster
2. Covey, Stephen (2008). *The Leader in Me*. Simon & Schuster
3. Goleman, D. (1998). *Working with emotional intelligence*. Bantam.
4. Brewer, M. Dr.(2008). *What is your spiritual quotient*

References: Section- B

1. Gorden, R. L. (1998). *Basic interviewing skills*. Waveland Press.
2. Gallo, C. (2014). *Talk like TED: the 9 public-speaking secrets of the world's top minds*. St. Martin's Press.

Note: Latest edition of text book and references must be used.

**FOURTH YEAR
AUTUMN SEMESTER
(Semester – VII)**

BM23.411 Business Ethics and Corporate Governance 3-1-0-4
(Contact hrs: 39)

Course Objective

The main objective of this course is to provide students with the basic skills concerning business ethics, governance and corporate social responsibility. Additionally, students should understand the role of ethics, corporate responsibility and sustainability in business activities and evaluate business practices in these fields.

Course Content

Introduction: Business Ethics, Business Values, Inner Consciousness, Ethical Theories [12]
Indian Management Ethos - Basic Principles of Indian Ethos for Management, Ethics in work life according to Bhagvad-Gita, Detached Involvement (Nishkam-Karma) and Attached Involvement (Sakam-Karma), Kautilya and Management. Relevance of Gandhian thought for the contemporary managers, Ethics and Corporate Excellence.

Corporate Social Responsibility: CSR in India, Social Responsibility of Business, Social Responsibility of Business towards different groups, Promoting Value-based Governance in organizations. [10]

Corporate Governance: Introduction, Evolution of Corporate Governance and development in India, Shareholder Rights, Overview of Corporate Governance Forums, Corporate Governance and other stakeholders, Whistle- Blower Policies, Ombudsman. [08]

Sustainability: Meaning, Scope, Sustainability Terminologies and Meanings, Corporate Sustainability Reporting Frameworks- Global Reporting Initiative Guidelines, National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business. [09]

Text Books

1. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford University Press, New Delhi.
2. Balasubramanian, N., “*Corporate Governance and Stewardship*”, Tata McGrawHill, New Delhi

References:

1. Mallin, Christine A., *Corporate Governance (Indian Edition)*, Oxford University Press, New Delhi.
2. S.A. Sherlekar, *Ethics in Management*, Himalaya Publishing House, 2009
3. Beeslory, Michel and Evens, *Corporate Social Responsibility*, Taylor and Francis,
4. Bob Tricker, *Corporate governance- Principles, policies and practices*, Oxford University Press.
5. W.H. Shaw, *Business Ethics*, Cengage Learning.

Note: Latest edition of text book and references must be used.

HR23.411
Training and Development
3-0-0-3

(Contact hrs: 39)

Course Objective

To familiarize the students with the concept and practice of training and management development in the modern organizational setting.

Course Content

Introduction: An overview of training, Role of training and development in HRD, Opportunities and challenges for training, Training and organizational development, Setting training objectives, Spiral model of training, Need to conduct Training Need Analysis (TNA), TNA Model, Need assessment process - Organizational analysis, Person analysis, Task analysis, Output of TNA, Approaches to TNA - Proactive TNA, Reactive TNA. [10]

Designing training programs: Organizational constraints, training objectives, facilitation of learning, facilitation of transfer; Post training: Training evaluation, Training impact on individuals and organizations, Evaluating Programmes, Participants, Objectives. [09]

Training methods: Lectures and demonstrations; Games and Simulations: Equipment simulators, business games, In-basket technique. Case studies, role play, behaviour modelling, Job instruction technique, apprenticeship, coaching, mentoring, experiential training, vestibule training; Computer based training methods. [10]

Management development: concept, Strategies and management characteristics, management development implications, Types of management development programs, Development methods: Action learning, job rotation, executive development programs, special job assignments, team building, coaching, mentoring. [10]

Text Books

1. Raymond A Noe, “*Employee Training and Development*”, 7th Edition, McGraw Hill India.
2. Lynton Rolf and Pareek Uday, “*Training and Development*”, Prentice Hall

References:

1. Blanchard P. Nick and Thacker James., “*Effective Training, Systems, Strategies and Practices*”, Pearson
2. French Wendell, Bell Cecil and Vohra Veena, “*Organisation Development, Behavioral Science Interventions for Organisation Improvement*”, Prentice Hall.

Note: Latest edition of text book and references must be used.

FA23.411
Business Valuation
3-0-0-3

(Contact hours: 39)

Course Objective

To assist the student in comprehending the concept of Business Valuation, its vital components, steps involved in preparation of a Business Valuation plan and Business Models for varied magnitude of business organizations. To develop a reservoir of knowledge on valuation which can assist the students in understanding valuation assignments as a Registered Valuer under Companies Act, 2013 including for Mergers and Acquisitions, Issue of Shares, Winding up of Business and during Distressed Sale.

Content

Introduction to Business Valuation: Understand the Concept of Business Valuation, Genesis of Valuation; Need for Valuation; Hindrances/ Bottlenecks in Valuation; Business Valuation Approaches; Principles of Valuation (Cost, Price and Value) [7]

Purpose of Valuation: Merger & Acquisition and types, Sale of Business, Fund Raising, Voluntary Assessment; Taxation; Finance; Accounting; Industry perspective; Statutory Dimension; Society Angle. [5]

Business Valuation Methods; Discounted Cash Flow Analysis (DCF); Comparable transactions method; Comparable Market Multiples method; Market Valuation; Economic Value Added Approach; Free Cash Flow to Equity; Dividend Discount Model; Net Asset Valuation; Relative Valuation; Overview of Option Pricing Valuations. [7]

Valuation of Tangibles: Overview of Valuation of Immovable Properties; Plant & Machinery; Equipments; Vehicles; Capital Work-in-Progress; Industrial Plots; Land and Buildings; Vessels, Ships, Barges etc. [6]

Valuation of Intangibles; Definition of Intangible Assets; Categorization of Intangibles- Marketing Related (Trademarks, Trade names, Certification marks, Internet domains etc.), Customer or Supplier Related (Advertising Agreements, Licensing, Royalty Agreements, Servicing Contracts, Franchise Agreements), Technology Related (Contractual or non- contractual rights to use: Patented or Unpatented Technologies, Databases, Formulae, Designs, Softwares, Process), Artistic Related (Royalties from artistic works: Plays, Books, Films, Music) [8]

Valuation of various magnitudes of Business Organizations: Large Companies, Small Companies, Start-Ups, Micro Small and Medium Enterprises. Valuation of Business during distressed sale. [6]

Text Book

1. Pavan Kumar Vijay, Chander Sawhney, Manoj Kumar, Vinod Kumar Aggarwal, Manish Srivastava and Sameer Verma, Business Valuation in India beyond the numbers, Wolters Kluwer (India) Pvt. Ltd. Punjab.

Reference Book

1. Tim Koller, Marc Goedhart& David Wessels, Valuation: Measuring and Managing the Value of companies, fifth edition, 2010, McKensey and Company William Forbes, Behavioral Finance, John Wiley.

MM.23.411
Customer Relationship Management
3-0-0-3

(Contact hrs: 39)

Course Objective

To provide the student with knowledge of customer behavior, relationship marketing, customer satisfaction, loyalty, customer defection with special focus on sales management, closed loop marketing and drip marketing.

Course Content

CRM Theory & Development: To provide a thorough grounding in Customer Relationship Management, its history and milestones, and its evolution from a singular customer sales based orientation, in depth focus on organizational structure, close comprehension of the varied demands of CRM from allied departments [08]

CRM Expansion and Frontiers: To provide a rigorous introduction to data platforms, data maximisation, entrée into the role of Business Intelligence, understanding the impact of CRM on Sales & Marketing, close order exercises with regards to the nature of digital CRM, the ethical concerns of CRM and their implications for digital usage [12]

Theoretical and grounded perspectives of CRM: Understanding the nature of emerging technologies and software applications to CRM. Focusing on the questions of digital commons, detailed examination of the questions of network externalities, the opportunities that exist for the ANT framework to be applied to digital CRM, the questions of interoperability, the necessity of bruteforcing and optimum anticipation of digital necessities [06]

The balance between CRM's effectiveness and ethical concerns: Understanding the evaluation module, focusing on several categories of measurement of CRM effectiveness, specific focus on CRM's effect on company efficiency, effectiveness, and employee effectiveness, complete focus on treating the next stage as your customer. Understanding CRM's heavy reliance on the efficient capture and use of customer information. To focus on the responsibility to meet or exceed their customer's expectations to privacy. [13]

Text Books

1. CRM at the Speed of Light, 4th Edition, Paul Greenberg, Tata McGraw Hill
2. Customer Relationship Management, Concepts and Technologies, 2nd Edition, Francis Buttle, Routledge Publication.

AT23.411
Financial Reporting
3-0-0-3

Course Objective

To acquire the ability to integrate and solve problems in practical scenarios on Accounting Standards, Guidance Notes and Indian Accounting Standards for deciding the appropriate accounting treatment and formulating the suitable accounting policies. To develop an understanding of the various forms of reporting (other than financial statements) and accounting for special transactions, and apply such knowledge in problem solving.

Course Content

Unit I: Application of Existing Accounting Standards 15, 21, 23, 25, 27 and 28. (The students will also be required to apply other Accounting Standards if applicable in any of the questions), Framework for Preparation and Presentation of Financial Statements in accordance with Indian Accounting Standards (Ind AS), Application of Indian Accounting Standards (Ind AS) with reference to General Purpose Financial Statements. [12]

Unit II: Consolidated and Separate Financial Statements (as per Ind AS), Application of Industry specific and Transaction Specific Indian Accounting Standards (other than Business Combination, Financial Instruments and Share Based Payment), Business Combinations and Accounting for Corporate Restructuring (including demerger) (as per Ind AS). [08]

Unit III: Accounting and Reporting of Financial Instruments (as per Ind AS), Accounting for Share Based Payment (as per Ind AS), . Analysis of Financial Statements Common defects in financial statements of corporate entities, Accounting for Carbon Credits. [08]

Unit IV: Accounting for E-commerce, Emerging trends in Reporting- Integrated Reporting, Corporate Social Responsibility Reporting, Human Resource Reporting, Value Added Statement. [11]

Text Books

1. Sanjay K Welkins '*Financial Reporting made so easy*', Bharat Publication.
2. CA Kamal Garg '*Practical guide to Ind AS and IFRS*', Bharat Publication.

References:

1. D.S. Rawat '*Students guide to Financial Reporting*', Taxmann, New Delhi.

Note: Latest edition of text book and references must be used.

DM23.411	Social Media Platforms and Application	3-0-0-3
(Contact hrs.: 39)		

Course Objective: By the end of the course, students should be able to develop effective social media marketing strategies for Facebook, Instagram, Twitter, LinkedIn, Pinterest, Snapchat, YouTube, and WhatsApp. They will also learn to create engaging content, utilize paid advertising, analyze key metrics, and adhere to ethical guidelines for successful digital marketing campaigns.

Content

Introduction to Social Media Marketing	6
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- Introduction to Social Media Marketing
- The Role of Social Media in Digital Marketing
- Social Media Marketing Strategy
- Key Metrics for Social Media Success

Facebook & Instagram Marketing	7
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- Facebook and Instagram Overview
- Creating and Optimizing Business Pages
- Content Strategy for Facebook & Instagram
- Paid Advertising on Facebook & Instagram
- Engagement and Community Building
- Analytics and Insights

Twitter & LinkedIn Marketing	7
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- Twitter and LinkedIn Overview
- Building a Professional Presence on LinkedIn
- Twitter for Real-time Engagement
- Advertising on Twitter & LinkedIn
- Networking and Lead Generation on LinkedIn

Visual Platforms - Pinterest & Snapchat	6
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- Understanding Pinterest & Snapchat
- Crafting Visual Content for Pinterest
- Leveraging Snap Ads on Snapchat
- Analytics and Performance Tracking

Video Marketing on YouTube	7
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- YouTube Overview
- Video Content Creation for YouTube
- YouTube Advertising and Monetization
- Measuring Video Performance
- Ethics and Regulations in Video Marketing

WhatsApp Marketing	6
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- Introduction to WhatsApp as a Marketing Channel
- Building and Managing a WhatsApp Business Profile
- Creating Engaging Content for WhatsApp
- Leveraging WhatsApp Business API for Automation
- Measuring ROI and Effectiveness in WhatsApp Marketing

Reference Book:

1. "Social Media Marketing All-in-One for Dummies" by Jan Zimmerman and Deborah
2. "Social Media Marketing: A Strategic Approach" by Melissa Barker, Donald I. Barker, and Nicholas F. Bormann

HR.23.421
Performance Management
3-0-0-3

(Contact hrs: 39)

Course Objective

To equip students with comprehensive knowledge and practical skills to improve their ability for performance appraisal in the organizations. It is particularly intended for future managers and supervisors who will conduct the performance appraisal of their subordinates.

Course Content

Introduction: Concept, Significance, Objectives, Principles, Competitive [04] advantage, Linkage to other HR processes.

Theoretical Framework: Goal Theory and its application, Control Theory and its [06] application, Social Cognitive Theory and its application, Justice Theory and its application

Performance Appraisal Process: Prerequisites, Performance planning, [11] Performance execution, Performance assessment, Performance review, Performance renewal, Methods of Performance Appraisal - Designing performance appraisal form, Objective methods, Individual methods, Multiple methods, Competency mapping, Common rating errors, Elements of good performance appraisal system, Achieving effective performance appraisal.

Performance Management and Strategic Planning: Definition and purposes of [08] strategic planning, Process of linking performance management to the strategic plan, Building support. **Performance Management Implementation:** Strategies for effective implementation, Factors affecting effective use of PM, Operationalizing change through PM, Building and leading high performance team.

Performance Management and Employee Development: Personal development [06] plan, Direct supervisor's role, Assessment centers, 360-degree feedback system.

Ethics in Performance Appraisal: Ethical issues and dilemmas in PM, Ethical [04] strategies in PM, Developing code of ethics in PM.

Text Books

1. Aguinis, H. *"Performance Management"*, 3rd Edition, New Delhi: Pearson Education.
2. Bhattacharyya, D.K. *"Performance Management Systems and Strategies"*, 1st Edition, New Delhi: Pearson Education.

References:

1. Armstrong, M. *"Armstrong's Handbook of Performance Management"*, New Delhi: Kogan Page India.
2. Bagchi, S.N. *"Performance Management"*, 2nd Edition, New Delhi: Cengage Learning.
3. Rao, T.V. *"Performance Management" - Towards Organizational Excellence*, 2nd Edition, New Delhi: Sage Publishing.

FA23.421
Financial Technology & Analytics
3-0-0-3
(Contact hours: 39)

Course Objective

This course helps students in imparting managerial skills and knowledge required to manage modern digital business enterprises involved in providing various business domains. Developing skills in the Technologies used in digital business, Digital business transformation, Digital twins, Internet of Things, Data warehousing, Information security, Digital Commerce, IT Infrastructure Management, Information System Audit, Data Analytics, Deep Learning, Blockchain, Business Intelligence, etc.

Content

Introduction to Financial Technology: What is Financial Technology – Overview of Course. Financial vs. Commercial, Gambling, Military Systems. Prices, Interest, Time, Financial Terms; Money, Loans and Interest; Days, Months, and Years.	[7]
Algorithms and Financial Technology: Financial Algorithms; Spreadsheets; Interpreters and Compilers. Spline interpolation. Yield curve algorithms for Interpolating prices and rates. Linear vs. Nonlinear Regression. Spreadsheet Functional programs. Backpropagation.	[5]
Financial Products and Financial Networks: Cash flows, yields, financial prices, and databases. Critical infrastructures and market data technologies.	[5]
Introduction to Analytics: Business intelligence, Business Analytics, Managerial spread sheet analysis and modelling, Applications and Challenges in Business analytics, Marketing and Financial analytics; Organization/sources of data, importance of data quality, dealing with missing or incomplete data, data classification, data presentation/summarization, data mining – process.	[8]
Predictive Analytics: Simple linear regression, multiple linear regression, logistic and multinomial regression, forecasting techniques; application of predictive analytics in retail, direct marketing, financial services, insurance, supply chain, etc.	[7]
Analytics under uncertainty: Survival analysis and its applications; Six Sigma as a problem-solving methodology; Classification and regression trees; lean thinking; dynamic pricing and revenue management; high dimensional data analysis; Analytics in Finance – discounted cash flows, profitability analysis, asset performance measurement tools, introduction to Insurance loss models.	[7]

Text Books

1. Jeanne G. Harris and Thomas H. Davenport, Competing on Analytics: The new science of winning, Harvard Business School Press, 2007
2. James Evans, Business Analytics, Pearson, 201
2. Khan, M.Y. and Jam, P.K.: Financial Management, McGraw Hill, 2001.

Reference books

1. Gert H. N. Laursen, Business Analytics for Managers: Taking Business Intelligence Beyond Reporting, John Wiley & Sons, 2010
2. S. Christian Albright and Wayne L. Winston, Business Analytics: Data Analysis and Decision Making, South-Western College Publishing, 2014

MM23.421 Consumer Behaviour
3-0-0-3
(Contact hours: 39)
Course Objective

This course provides an in-depth understanding of consumer behaviour and its impact on marketing decisions. Students will explore various psychological, social, and cultural factors that influence consumer decision-making processes.

Content

Introduction: Definition and scope of consumer behaviour, Importance of consumer behaviour for marketing decisions, The consumer decision-making process, Environmental influences on consumer behaviour [7]

Internal Influences on Consumer Behaviour: Perception and attention, Learning and memory, Motivation and involvement, Personality and self-concept [7]

External Influences on Consumer Behaviour: Culture and subculture, Social class and reference groups, Family and household influences, Opinion leaders and word-of-mouth [7]

Consumer Attitudes and Decision Making: Attitude formation and change, Consumer involvement and decision-making models, The role of emotions in consumer behaviour, Post-purchase behaviour and customer satisfaction [7]

Consumer Behavior and Marketing Strategies: Branding and brand loyalty, Advertising and promotion strategies, Pricing strategies and consumer perceptions, Product innovation and adoption [7]

Ethical Issues in Consumer Behaviour: Advertising ethics and regulation, Consumer privacy and data protection, Social responsibility and ethical marketing, Consumer advocacy and protection [4]

Text Book

Solomon, M. R., White, K., Dahl, D. W., & Zaichkowsky, J. L. (2019). Consumer Behavior: Buying, Having, and Being (13th ed.). Pearson.

Reference Book

Kumar, S. R. (2017). Consumer Behaviour: The Indian Context (13th ed.). Pearson.

AT23.421
International Taxation
3-0-0-3

Course Objective

The objective of this course to develop an understanding of the concepts, principles and provisions relevant to international taxation and acquire the ability to apply such knowledge to make computations and address issues in practical case scenarios.

Course Content

Transfer Pricing : Arm's Length Price; International Transaction; Transfer Pricing Methods; Functions, Assets and Risk (FAR) Analysis, Documentation & Compliances; Specific Reporting requirements- Country by Country reporting, Advance Pricing Agreements .	[18]
Non Resident Taxation: Introduction, Charge of Income Tax; Residential status and scope of total income; Exempt income of Non Resident.	[08]
Double Taxation Relief: Concept, Types of relief; Provisions of double taxation relief; Concept of permanent establishment.	[08]
Advance Rulings: Introduction; Procedure for Advance Rulings; Applicability of Advance Ruling.	[05]

Text Books

1. Vinod K. Singhania '*Direct Taxes Laws and Practice*(Professional edition)', Taxmann, New Delhi.
2. D.P.Mittal '*Law of Transfer Pricing in India*', Taxmann, New Delhi.

References:

1. CA Kamal Garg '*Guide to International Taxation*', Bharat Publication.
2. Arinjay Jain, '*International Taxation*', Taxmann New Delhi.

Note: Latest edition of text book and references must be used.

DM23.421 Role of Google in Digital Marketing
3-0-0-3

(Contact hrs.:39)

Course Objective: Students will develop greater level of understanding about google through this course. This course covers Google's ecosystem, search marketing, analytics, and SEO basics, algorithm updates, legal considerations, and future trends. Master Google Ads, keyword research, and ad campaign management. Prepare for voice search and future trends in digital marketing.

Content
Understanding Google's Dominance in Digital Marketing
6

- Understanding Google's Ecosystem
- The Role of Search Engine in Digital Marketing
- The Google Algorithm and SEO Basics
- Staying Updated with Google's Algorithm Changes
- Legal and Ethical Considerations in Google-Driven Marketing
- The Future of Google in Digital Marketing

Google Search Marketing
7

- Google Search Engine Basics
- Google Ads Overview
- Keyword Research and Analysis
- Creating Effective Search Ads
- Ad Campaign Management
- Measuring ROI in Google Search

Google Display and Video Advertising
7

- Introduction to Google Display Network
- Creating Compelling Display Ads
- Video Marketing with YouTube Ads
- Targeting and Placement Strategies
- Ad Performance Analysis for Display and Video

Google Analytics
7

- Introduction to Google Analytics
- Setting Up Google Analytics
- Navigating the Google Analytics Interface
- Measuring Website Traffic and Conversions
- Analyzing User Behavior and Engagement

Google My Business and Local SEO
6

- Local SEO Fundamentals
- Setting Up Google My Business Profile
- Optimizing for Local Search
- Managing Online Reputation
- Measuring Local SEO Success

Google Tools and Future Trends
6

- Introduction to Google Webmaster Tools
- Google Trends and Insights
- Leveraging Google Trends for Content Marketing
- Voice Search and Google Assistant
- Future Trends in Google's Role in Digital Marketing

Reference Book:

1. "Google Ads (AdWords) Workbook: Advertising on Google Ads, YouTube, & the Display Network" by Jason McDonald
2. "SEO 2023: Learn Search Engine Optimization with Smart Internet Marketing Strategies" by Adam Clarke

HR.23.431
Labour Legislation
3-0-0-3

(Contact hrs: 39)

Course Objective

To have a broad understanding of the legal principles governing the employment relationship at individual and collective level. To familiarize the students to the practical problems inherent in the implementation of labor statutes.

Course Content

The Factories Act, 1948; The Trade Unions Act, 1926 The Payment of Wages Act, 1936 [09]
 The Minimum Wages Act, 1948; The Industrial Disputes Act, 1947

The Workmen's Compensation Act, 1923; The Payment of Gratuity Act, 1972; The Payment of [10]
 Bonus Act, 1965; The Employee's Provident Fund & Misc. Act, 1952

The Employees State Insurance Act, 1948; The Industrial Employment (Standing Orders) Act, [10]
 1946; The Apprentices Act, 1961; The Equal Remuneration Act, 1976

The Maternity Benefit Act, 1961; Contract Labour Regulations and Abolition Act, 1970; The [10]
 Child Labour Prevention and Regulation Act, 1986

Text Books

1. Piyali Ghosh and Shefali Nandan (2015), “*Industrial Relations and Labour Laws*”, 1st Edition, New Delhi, TATA McGraw Hill.
2. Sarma A.M (2015), “*Industrial Relations and Labour Laws*”, 2nd Edition, Mumbai, Himalaya Publishing House, Mumbai.

References:

1. Arun Monappa, Ranjeet Nambudiri and Paturaja Selvaraj, “*Industrial Relations and Labour Laws*”, 2nd Edition, New Delhi, TATA McGraw Hill.
2. Padhi P.K., “*Labour and Industrial Laws*”, 2nd Edition, New Delhi, PHI

Note: Latest edition of text book and references must be used.

FA 23.431
Banking and Insurance
3-0-0-3

(Contact hrs.:39)

Course Objective

In this Course students will be introduced with the basic concepts of Banking and Insurance. Students will understand the career opportunities available in this field. Knowledge of Banking and Insurance helps the students to find positions in insurance, personal loans, mortgages, collections and back office operations which are generally vacant and offer opportunities to average students.

Content

Introduction to Indian Banking System: Historical aspects of Banking in India; [7] Commercial & Co-operative Banks: Structure of Commercial Banks, Private Sector Banks, Public Sector Banks, Foreign Banks, Categories & Features of Co-operative Banks, Introduction to Regional Rural Banks.

Banking, Monetary Policy and Regulation: The RBI as a Central Bank: Role and Functions of RBI, Reforms; The Current Regulatory Structure. Accounts: Types of Customer Accounts, Procedure for opening an account, KYC norms, Risks in account opening, Closure; Loans and Advances: Principles of lending; Different types of loans Profitability of Banks. The issue of NPAs & capital adequacy. [6]

Definition, Role and procedure of Banking Ombudsman: Recent mergers and Acquisition in banking and their Impact. Acts in bank – SARFESI Act, IBC 2016.BASEL NORMS-introduction and significance [5]

Insurance: Concept, functions, Types (Life and General) , New Insurance Products. Integration of third party and Re-insurance, Co-existence of Banking and Insurance – their problems. Insurance as a cover to Banking risks Types of Risks, (systematic and unsystematic) Bank Assurance [10]

Privatization of Insurance Business in India: Banking and Insurance Regulation Self-Regulation and Installation of Corporate Governance. Future strategies for promoting insurance in India. Implications for Risk Management, Derivatives in Banking. [6]

Salient features of IRDA Act: Life insurance: Annuities, Measurement of risk and Morality , Human Resource Management in Banking and Insurance, Business Ethics and Corporate Governance, Project Presentation of Banking and Insurance [5]

Text Books:

1. J.N. Jain & R.K. Jain: Modern Banking and Insurance, Regal Publications
2. A. Ranga Reddy, C. Rangarajan: Rural Banking and Overdues Management, Mittal Publication

Reference Book:

1. MadhuVij: Management of Financial Institutions in India, Anmol Publications

MM23 .431
Marketing Research
3-0-0-3

(Contact hrs.:39)

Course Objective:

To introduce the basic concepts of Research and Methodology of conducting researches in marketing domain and to provide a foundation to pursue a professional career in Marketing Research domain.

Course Contents:

Introduction: Meaning, Scope and Importance of Marketing Research, Own v/s Agency Marketing Research; Marketing Information System; Meaning, Need and Components, Marketing Research Process- an overview, Problem definition, Formulation and Preparation of a Research Proposal, Marketing Information System and Marketing Research. [7]

Research Design and Data Collection: Meaning and Scope of Research Design; Types of Research Designs; Exploratory, Descriptive and Casual, Sources of Data Collection; Primary and Secondary Data, Techniques and Uses of Primary & Secondary Data. Primary Data Collection: Methods of Primary Data Collection; Mail Survey, Telephone Survey, Interviews and their evaluations, Observations, Experimental methods, Questionnaire administering, Organizing field work for Collecting Data: [8]

Sample Design and Sampling: Meaning of Sampling, Determining universe, sampling frame and sampling unit; determining Sampling Methods, Sample Size determination, Sampling Errors v/s Non-sampling errors. Type I & II Errors. Sampling: Steps and types of Sampling; Probability and Non-probability (Simple, Systematized, Stratified, Proportionate, Disproportionate). [6]

Questionnaire Design: Meaning, Objectives and features of a Questionnaire, Steps in Questionnaire design with example for each step. Rating Scales; Likert, Semantic, Differential, Thurston, Attitude Scales, Juster, Scales for illiterate respondents. Hypothesis design; Null and Alternate Hypothesis, Hypothesis Testing- Report Writing- Data Presentation. [6]

Measurement Techniques: Measurement Techniques: Nominal Scale, Ordinal scale, Interval scale, Ratio Scale, Scale Types; Comparative Scaling, Non-Comparative Scaling; Attitude Measurement, Self-reporting methods, Methods for Rating Attributes, Data Analysis, Customer Research, Advertising Research, Product Research, Distribution research, Sales Research, Marketing Environment Research, Internet Marketing Research, International Marketing research. [7]

Research Trends: Behavioral Science based Approach, economic and Competitive Pressures, Consumer Insight groups, Quantifying emotions, Impact of the Social Media, DIY (Do-It-Yourself) Research, Research Ethics, Typical research errors, Research and Culture. [5]

Text Book:

1. Paul E. Green & Donald S. Tull, Research for Marketing Decisions, PHI Learning Private Ltd., New Delhi-2009.

Reference Book:

1. Naresh K Malhotra, Satyabhushan Dash, (2009). Marketing Research- An Applied Orientation, 5/E, Pearson Education, New Delhi.

AT23.431
International Accounting
3-0-0-3

Course Objective

The objective of this course is to develop some conceptual knowledge and understanding of international accounting issues among students.

Course Content

International Dimensions of accounting and control: Multinational enterprise, Internationalisation of capital markets, Internationalization of accounting profession. Operational and conceptual issue. Foreign currency translations, methods and practices. [12]

Specific Reporting Issues: Regulatory Disclosure Requirements; Foreign Operations Disclosure; Social Responsibility Disclosures. Managerial Accounting Issues: Strategic Planning; Management Control Systems; Performance Evaluation of foreign operations. [08]

International Standards and Organisation: Advantages, supporting and deterring forces; International and Regional Efforts in Standard Setting; International Standards setting process, Harmonisation; International Accounting Standards Board; Accounting and Auditing Standards. [08]

Financial Statement Analysis of companies and countries differences in accounting principles, foreign currency statements and Ratio Analysis. Transfer pricing, methods, objectives, strategies. Emerging issues in International Accounting. [11]

Text Books

1. Radebaugh L. H. and S.J. Gray, “*International Accounting, and Multinational Enterprises*”, John Wiley & Sons
2. Shirin Rathore, ‘*International Accounting*” Prentice Hall of India

References:

1. Sandagaran S.M., “*International Accounting*”, South Western
2. Gray, S.J., “*International Accounting and Transnational Decisions*”, Butterworth, London, U.K
3. Holzer H. Peter, “*International Accounting*”, Horper and Row Publishers, New York
4. Frederick D.S. Choi and Gary K. Meek, “*International Accounting*”, Pearson Education

Note: Latest edition of text book and references must be used.

DM23.431
Influence and Affiliate Marketing
3-0-0-3

(Contact hrs.:39)

Course Objective: This course teaches the basics of Influence and Affiliate Marketing, covering influencer identification, affiliate program management, and integration strategies. It also includes advanced topics like emerging technologies and ethical marketing. Students will learn to work with influencers, manage affiliate programs, and stay updated with digital marketing's future trends.

Content
Introduction to Influence and Affiliate Marketing
5

Overview of Influence and Affiliate Marketing, Historical Context and Evolution, Role of Influence and Affiliate Marketing in Digital Marketing, Current Trends and Industry Statistics

Influencer Marketing
7

Identifying and Segmenting Influencers, Building Relationships with Influencers, Developing an Influencer Marketing Strategy, Content Collaboration and Campaign Planning, Measuring and Evaluating Influencer Campaigns, Legal and Ethical Considerations, Case Studies and Best Practices

Affiliate Marketing Fundamentals
7

- Introduction to Affiliate Marketing & Key Players in Affiliate Marketing
- Affiliate Program Management & Affiliate Recruitment and Onboarding
- Affiliate Compensation Models & Affiliate Tracking and Analytics

Affiliate Marketing Strategies
7

- Creating Effective Affiliate Marketing Campaigns
- Content Development for Affiliates
- Email Marketing and Affiliates
- SEO Strategies for Affiliates
- Leveraging Social Media in Affiliate Marketing
- International and Multichannel Affiliate Marketing
- Measuring Affiliate Marketing Success

Integration of Influence and Affiliate Marketing
7

- Synergies between Influence and Affiliate Marketing
- Combined Marketing Strategies
- Case Studies of Successful Integrations
- Measuring the Impact of Integrated Strategies
- Challenges and Solutions

Advanced Topics and Future Trends
6

- Emerging Technologies in Influence and Affiliate Marketing
- Cross-Channel Attribution and Data Analytics
- Compliance and Regulatory Issues
- Sustainability and Ethical Marketing
- Preparing for the Future of Digital Marketing

Recommended Textbook:

1. "Influence Marketing: How to Create, Manage, and Measure Brand Influencers in Social Media Marketing" by Danny Brown and Sam Fiorella
2. "Affiliate Marketing: Proven Step by Step Guide to Make Passive Income with Affiliate Marketing" by Mark Smith

HR.23.441
Diversity and Inclusion
3-0-0-3

(Contact hrs.: 39)

Course Objectives:

- To provide comprehensive insights into diversity at the workplace, this has recently become one of the biggest competitive advantages that organizations have.
- To highlight the trends and practices, which are emerging for diversity at the workplaces, in India, Asia and globally.
- To prepare future managers to be aware of diverse segments of talent that they will work with, their own internal biases, mindfulness about inclusion and lead, and how to leverage their combined strength, for sustainable business growth.

Course Contents

Introduction to Diversity and Inclusion: Meaning, Objectives, Focus areas, Paradigms for engaging a diverse workforce, Challenges of managing diversity, Diversity legislation in a global perspective. [5]

Dimensions of Diversity in the Workplace: Gender, Age, Caste, Language, Gender, Religion, Four generations in the workplace, Generational differences, Discrimination and equality in Employment, Consequences of not managing diversity, Recognizing Unconscious Bias. [6]

Interpersonal Relationships in a Global Work Context: Cultural styles and relational mental models, Diversity in interpersonal relationships, Interpersonal relationships and cross-cultural communication, Theoretical perspectives on interpersonal cross-cultural communication. [9]

Managing Diversity at the Workplace (Inclusion): Theories of diversity management, Steps in managing diversity effectively, Managing gender diversity at the workplace, Managing generational diversity at the workplace, Managing cross-cultural diversity, Preparing managers for leading diverse teams, Leadership's role and buy-in related to diversity and inclusion, Diversity training, Communication strategy for a diverse workplace. [9]

Inclusive Workplace: Inclusion through diversity within the work organization, Inclusion through corporate-community collaborations, Inclusion through state/national collaborations, Diversity and inclusion audits. [5]

Diversity and Inclusion Trends and Best Practices - India, Asia, Global, Reverse discrimination, Inclusion of differently-abled employees at the workplace [5]

Text Book

1. Michalle E. Mor Barak, Managing Diversity: Toward a Globally Inclusive Workplace, 4th Edition (2016), Sage Publishing.

Reference Book

1. Gary N. Powel, Managing Diverse Workforce Learning Activities, 3rd Edition (2010), Sage Publications.

FA 23.441
Corporate Tax Planning
3-0-0-3

(Contact hours: 39)

Course Objective

This course aims at making students conversant with the concept of corporate tax planning and Indian tax laws, as also their implications for corporate management.

Content

Unit-1 Introduction to Tax Management: Meaning of tax planning and management, tax evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector; Justification of corporate tax planning and management.	[7]
Unit-2. Tax Planning for New Business: Tax planning relating to capital structure decision, dividend policy, inter-corporate dividends and bonus shares	[4]
Unit-3 . Tax Planning and Financial Management Decisions: Tax planning relating to capital structure decision, dividend policy, inter-corporate dividends and bonus shares	[7]
Unit-4. Tax Planning Managerial Decisions: Tax planning in respect of own or lease, sale of assets used for scientific research, make or buy decisions; Repair, replace, renewal or renovation and shutdown or continue decisions.	[7]
Unit-5. Tax issues Relating to Amalgamation: Tax Planning with reference to amalgamation or de-merger of companies or Slump sale or conversion of a firm into a company, Foreign collaborations and incidence of taxation on domestic companies; provisions for relief in respect of double taxation; important Double Taxation Avoidance Agreements with different countries like USA, UK, Germany, France, etc.	[7]
Unit-6. Computation of corporate tax: Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income-tax Act, 1961; Computation of taxable income of companies; Computation of the amount of corporate tax liability; Minimum Alternate Tax; Tax on distributed profits of domestic companies; Tax on income distributed to unit holders.	[7]

Text Book

1. E.A. Srinivas, “*Corporate Tax Planning*”, Tata McGraw Hill, New Delhi
2. Ahuja, G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax, Bharat law House, New Delhi.

Reference Book

1. V.K. Singhania and Monica Singhania, ‘*Corporate Tax Planning and Business’ Tax Procedure* Taxmann Publication Ltd.

MM23.441
Integrated Marketing Communication
3-0-0-3

(Contact hrs.:39)

Course Objectives:

Apply the key terms, definitions, and concepts used in integrated marketing communications and Conduct and evaluate marketing research and apply these findings to develop competitive and positioning strategies and to select the target audience(s) for the IMC campaign plan.

Course Contents:

Integrated Marketing Communication (IMC): Marketing Communication, Objectives of Marketing Communication, and Factors contributing to IMC, Participants in IMC, IMC Promotion Mix, and Challenges in IMC. [6]

Consumer Behavior and IMC: Role of marketing communications in Consumer Decision Making, Combination of behavioral and communication objectives for each stage of the consumer decision making process [6]

Advertising Management: Meaning, Nature and Scope of Advertising, Classification of advertising, advertising appropriation, advertising campaigns Customer and Competitor Analysis, STP Strategies for Advertising. Advertising Agencies – their role, functions, organization, Remuneration, client agency relationship, account Planning; Management of Advertising Agencies, Preparation and Choice of Methods of Advertising Budget, Ethical and Social Issues in Advertising. [7]

Message Design: The Creative concept development; the creative processes of the different forms of IMC; Communication Models with reference to Advertising AIDA, Hierarchy of effects, Innovation, Adoption. Creative planning, creative strategy development, Communications appeals and execution, Message strategy design considerations, Source of the message, Message integration, Advertorials and Infomercials, Evaluation of Creative Strategy/work. Campaign Planning: Message Creation, Copywriting, Role of Creativity in Copywriting. Testing of Advertising Effectiveness. [7]

Media Management: Media Types and their characteristics; Setting Media objectives; Media planning; Media Strategy; Media buying; and media research. Emerging Concepts and Issues in Marketing Communications, Sponsorship: POP: Supportive Communication, Role of E-Commerce in Marketing Communication. [6]

Corporate Communication and Public Relations: Types of PR, Sales Promotion – Different types of Sales Promotion, relationship between Sales promotion and advertising, Publicity – Types of Publicity, relationship between advertising and publicity, Personal Selling, Direct marketing and direct response methods, Event Management. [7]

Text Book:

1. Clow, K.E. and Baack, D.E. (2016), “*Integrated Advertising, Promotion, and Marketing Communications*”, 7th Edition, New Delhi: Pearson Education.

Reference Books:

1. Belch, G. and Belch, M. (2016), “*Advertising and Promotions: An Integrated Marketing Approach*”, New Delhi: McGraw Hill Education.
2. Lane, R., King, K. and Russell, T. (2009), “*Kleppner's Advertising Procedure*”, US: Pearson Education.

AT23.441

Income Tax Assessment & Procedures

3-0-0-3

Course Objective

The Objective of this course is to familiarize the student with major provisions of the Income Tax Act pertaining to Assessment and Appeals.

Course Content

Income of other people included in assessee's total income; Aggregation of income; set off and carry forward of losses; Deductions from Gross Total Income. [8]

Assessment of Individual, HUF, Company, Firms, AOP, Cooperative Societies, Trusts, Political parties and Electoral Trusts. [14]

Income tax Authorities; Assessment procedures, Appeals and Revision. [10]

Penalties and Prosecution; Advance Ruling. [07]

Text Books

1. Singhania V.K., '*Direct Taxes Law and Practice*', Taxmann Publications', New Delhi.
2. Ahuja, Girish & Ravi Gupta, '*Professional Approach To Direct Taxes Law & Practice*', Bharat Law House Pvt. Ltd.

References:

1. E.A. Srinivas, "*Corporate Tax Planning*", Tata McGraw Hill, New Delhi
2. Vinod K. Singhania '*Direct Taxes Planning and Management*', Taxmann, New Delhi
3. V.K. Singhania and Monica Singhania, '*Corporate Tax Planning and Business' Tax Procedure* Taxmann Publication Ltd.
4. Gaur and Narang, '*Income Tax Law and practice*' Kalyani Publication

Note: Latest edition of text book and references must be used.

DM23.441
Content Marketing
3-0-0-3 (Contact hrs. 39)

Course Objective: Students will learn about content marketing, content for target audiences, different content types, and how to measure success in digital marketing.

Content
Introduction to Content Marketing
6

What is Content Marketing?, Importance of Content Marketing in Digital Marketing, Content Marketing vs. Traditional Advertising, Understanding Target Audience and Buyer Personas, Content Marketing Strategy: Goals and Objectives, Measuring Content Marketing Success

Content Creation and Planning
7

Content Ideation, Seeding and Research, Content Formats: Blog Posts, Videos, Infographics, and more, Content Calendar and Scheduling, SEO and Keyword Research for Content, Content Optimization for Search Engines, Content Tools and Resources, Guest Posting and Content Partnerships

Audience Engagement and Community Building
6

Building an Online Community, User-Generated Content, Content Amplification, Engaging with User Comments and Feedback, Content as a Conversation, Building Brand Loyalty.

Analytics and Performance Measurement
7

Key Metrics in Content Marketing, Google Analytics and Other Tracking Tools, A/B Testing and Optimization, ROI in Content Marketing, Reporting and Dashboards.

Advanced Content Marketing Strategies
7

- Storytelling in Content Marketing
- Content Personalization and Segmentation
- Content Marketing for E-commerce
- Content Marketing in B2B and B2C
- Crisis Management in Content Marketing
- Emerging Trends in Content Marketing

Reference Books:

1. "Epic Content Marketing: How to Tell a Different Story, Break through the Clutter, and Win More Customers by Marketing Less" by Joe Pulizzi
2. "Building a StoryBrand: Clarify Your Message So Customers Will Listen" by Donald Miller

GE 23.411
Design Thinking
3-1-0-4

(Contact hrs.:39)

Course Objective

This course looks at how individuals and organizations use creativity and design thinking skills to identify and choose opportunities that enable innovation. Creative problem solving skills are developed and enhanced through a range of real world activities. An overview of design thinking tools is provided to help students understand design thinking as a problem solving approach. Ideas developed through these processes are then applied to a customer discovery approach to understand their value in the market place.

Course Content

Design thinking for innovation: Introduction to Design Thinking and its role in creativity and innovation. **Empathy: The Foundation of Human Centered Design:** How do we learn what people want?; How we ensure learning fits people's needs; The role of empathy in the design thinking process and the tools we can use. [15]

Making Sense of The Data: Synthesizing the Data; Persona mapping; **The design sprint** - Principles of a design sprint and how to make it happen [9]

Moving from ideas to impact: Bring the ideas presented in this course together and show how organizations can create impact from ideas [8]

Prototype & Test - Bringing ideas to life; **Making the pitch** - Using Storytelling to make the case for design thinking [7]

Text Books

1. Jeanne Liedtka and Tim Ogilvie; “*Designing for Growth: A Design Thinking Tool Kit for Managers*”, (New York: Columbia University Press, 2011) (referred to below as Designing for Growth).

GE23.421
Business Analytics
3-1-0-4

(Contact hrs.:39)

Course Objectives: This paper deals with the study, analysis and interpretation of big data of organizations whether, profit making or non-profit making. It is emerging as an important part of management science. In the Organization, decision making process is buy and large data-driven.

Introduction: Meaning, Definition and Importance of Business Analytics – Analytics v/s Analysis –Business Analytics v/s Business Intelligence and Data Mining – Applications of Analytics – Different Kinds of Analytics – Types of Analytical Tools – Identifying Problems & Opportunities through Data Analytics – Framing a Business Problem as an Analytical Problem. [7]

Descriptive Analytics Tools and Techniques: Concept of Descriptive Analytics – Meaning, Nature, Importance and Applications – Data Analysis – Data visualization – visualization techniques – Tables, Charts, Cross-tabulations, Dash boards. [7]

Predictive Analytics Tools & Techniques: Concept of Predictive Analytics: – Linear Regression (Theory and Problems) – Factor Analysis (Theory) – Cluster Analysis (Theory) – Econometrics and Time Series Forecasting (Theory and Problems). [7]

Prescriptive Analytics: Concept of Descriptive Analytics – Meaning, Nature, Importance and applications [6]

Contemporary Analytics: Financial Analytics, HR Analytics, Customer Analytics for New Product Development, Retail Analytics, Sales force Analytics, Web and Social Media Analytics, and Supply Chain and Logistics Analytics (Theory). [7]

Decision tree analysis –Risk Analytics – Text Analytics – Web Analytics (Theory). [5]

Text Books:

1. Shmueli, Patel and Bruce, Data Mining for Business Intelligence, Concepts, Techniques and Applications, Wiley.
2. James Evans, Business Analytics, Pearson, 2nd Edition, 2017.

Reference Books:

1. Winston Wayne L., Microsoft Excel 2013: Data Analysis and Business Modeling, Microsoft Press, USA
2. Ledolter, Data Mining and Business Analytics with R, Wiley.

Note: Latest edition of text book and references must be used.

GE 23.431 Indian Ethos and Management
3-1-0-4

(Contact hrs.:39)

Objectives

Identify ethical behavior of the individuals and the challenges posed by organized business activity and Evaluate legal, social and ethical matters in business and identify their influence on business decisions.

Course Contents:

Indian Ethos: Meaning, Features, Need, History, Relevance, Principles practiced by Indian Companies, Requisites, Elements, Role of Indian Ethos in Management Practices. Work Ethos- Meaning, Levels, Dimensions, Steps, Factors Responsible for poor Work Ethos. [7]

Value System: Meaning, Features, Values for Indian Managers, Relevance of Value based Management in Global change, Impact of values on stakeholders: Employees, Customers, Government, Competitors and Society. Values for Managers, Trans-CulturalHuman Values in Management and Management Education, Secular v/s Spiritual Values in Management, Importance of Value system in work culture, Indian Heritage in Business Management, Production and Consumption, Indian Management v/s Western Management. [7]

Business Ethics: Business Ethics- Concept Characteristics, Importance and Need for Business Ethics. Ethics v/s Ethos. Indian Ethos, Ethics, Values, Sources of Ethics, Concept of Corporate Ethics, Code of Ethics- Guidelines for developing code of ethics, Ethics Management Program, Ethics Committee. [6]

Approaches to Business Ethics: Various Approaches to Business Ethics- Theories of Ethics- Friedman's Economic Theory, Kant's Deontological Theory, Mill & Bentham's Utilitarianism Theory, Gandhian Approach in Management and Trusteeship, Importance and relevance of trusteeship principal in modern business, Gandhi's Doctrine of Satya and Ahimsa. [8]

Emerging Issues: Emergence of New Values in Indian Industries after Economic Reforms of 1991. Corporate Governance, Ethics in Marketing and Advertising, Human Resource Management. A Holistic Management System; Corporate Social Responsibility. [6]

Motivation in Indian Thoughts: Productive Practices and Team Motivation, Prospects of Virtues in Business Ethics and Management Theory. Models of Leadership and Motivation in Indian Thoughts, Examples from Scriptures. [5]

Suggested Readings:

1. R. Nandgopal, Ajith Shankar RN: Indian Ethics and Values in Management, Tata Mc Graw Hill.
2. Chakraborty, S.K. Management by Values, Oxford University Press.
3. Joseph Des Jardins, An Introduction to Business Ethics, Tata Mc. Graw Hill.

GE23.441

DISASTER MANAGEMENT

3-1-0-4

(Contact hours: 39)

Course Objective

This course aims to equip students with a comprehensive understanding of the principles, strategies, and practices related to disaster management in the business context. Students will develop the knowledge and skills necessary to effectively analyse, plan, and implement disaster management strategies to safeguard businesses and communities.

Content

Introduction to Disaster Management: Definition, scope, and objectives of disaster management, Understanding different types of disasters (natural, technological, man-made), Disaster risk reduction and resilience, Legal and policy framework for disaster management, Role of Government, NGOs, and international organizations in disaster management. [7]

Risk Assessment and Preparedness: Hazard identification and vulnerability assessment, Risk mapping and analysis techniques, Emergency planning, and preparedness measures, Early warning systems and communication strategies. [4]

Emergency Response and Crisis Management: Incident command system and emergency response frameworks, Roles and Responsibilities of key stakeholders during emergencies, Crisis communication, and media management, Coordination with external agencies and resources. [7]

Business Impact Analysis and Recovery: Assessing the potential impacts of disasters on business operations, Developing business continuity and recovery plans, Supply chain management in disaster situations, and Financial and operational recovery strategies. [7]

Psychological Support and Humanitarian Assistance: Psychological and emotional support for disaster-affected individuals and post-disaster counselling, Community engagement, and social support systems, Ethical considerations in disaster management. [7]

Evaluation and Lessons Learned: Post-disaster evaluation and assessment techniques, Monitoring and evaluating the effectiveness of disaster management strategies, Incorporating lessons learned into future disaster preparedness plans, Continuous improvement and adaptation in disaster management, Case studies, and real-world examples of successful disaster management practices. [7]

Text Book

1. "Introduction to Emergency Management" by George Haddow, Jane Bullock, and Damon P. Coppola, Butterworth-Heinemann

Reference Book

1. "Principles of Emergency Management and Emergency Operations Centers (EOC)" by Michael J. Fagel, CRC Press

**FOURTH YEAR
SPRING SEMESTER
(Semester-VIII)**

BM23.412 Business Environment and Public Policy
3-1-0-4

(Contact hrs.:39)

Course Objectives: The objective of this course is to give students an insight into the relationship between firms, markets and public policy using the theory of industrial organization, and game theory.

Introductory Concepts: Macroeconomic Crises, Causes, implications and policy response associated with the Global Financial crisis; the role of banks (including shadow banks), asset price bubbles and conventional and unconventional monetary and fiscal policy. [7]

Sustainable Development: Concepts, Theories and Principles of Sustainable Development. Externalities: Public Goods, Market Failure, Property rights. [6]

General equilibrium model of trade: Offer curve, Terms of trade; Trade and welfare; Immiserizing growth; Policy analysis in the standard trade model. [7]

Modern trade theories: Imperfect competition and economies of scale; Intra-industry trade. Political economy of Trade policy: Controversies in trade policy; Multilateral trading arrangements; Introduction to WTO and an overview of its functioning. [6]

Theory and Growth of the Firm: Characteristics, Boundaries of the firm, Transaction cost theory of the firm, Separation of ownership and control—Agency problem, Size and growth, Vertical Organization, Product diversification, Mergers and Acquisitions, Horizontal and Vertical Differentiation [7]

Public Policy: Law and Economics, Antitrust legislation, Regulation and Deregulation [6]

Recommended Books:

1. Sikdar, S. : Contemporary Issues in Globalization: An Introduction to Theory and Policy in India, Oxford University Press: New Delhi.
2. Hanley, Nick, Jason F Shogren& Ben White, . Environmental Economics, Macmillan.
3. Tremblay, Victor J., and Carol Horton Tremblay. (2012) New Perspectives on Industrial Organization. New York: Springer.
4. De Souza, E. (2008) : "Macroeconomics", Pearson Education : New Delhi.

HR23.412
GREEN HRM
3-0-0-3

(Contact hrs.:39)

Course Objective

This course for Bachelor of Business Administration (BBA) aims to provide students with a comprehensive understanding of sustainable human resource practices and their importance in creating environmentally responsible organizations. The course will cover various aspects of green HRM. Students will develop the knowledge and skills necessary to effectively manage human resources while promoting environmental sustainability within organizations.

Content

Introduction to Green HRM: Understanding the concept of Green HRM, linking sustainability and HRM, the Importance and benefits of Green HRM, The Role of HRM in promoting sustainability, Green HRM practices and strategies. [7]

Sustainable Recruitment and Selection: Incorporating environmental considerations in recruitment, green job analysis, and competency framework, Sustainable sourcing and attracting environmentally conscious candidates, green screening techniques and selection processes, and Evaluating candidates' sustainability mindset and values. [4]

Sustainable Training and Development: Identifying training needs for Sustainability, Designing and delivering environmentally-focused training programs, Incorporating sustainability principles in learning and development initiatives, Building sustainability-related skills and competencies, and Assessing the effectiveness of sustainable training programs. [7]

Green Performance Management: Aligning performance management with sustainability goals, Establishing green performance metrics and indicators, Performance appraisal techniques for measuring sustainability outcomes, and Addressing performance gaps related to sustainability. [7]

Employee Engagement and Communication for Sustainability: Creating a culture of sustainability within the organization, Engaging employees in sustainable practices and initiatives, Internal communication strategies for promoting sustainability, Developing green employee engagement programs [7]

Managing Green Change and Employee Well-Being: Implementing sustainability-related organizational change, Overcoming resistance to change in a green context, Employee well-being, and work-life balance in sustainable organizations, Health and safety considerations in green workplaces, Supporting employee motivation and satisfaction through green practices. [7]

Text Book

1. Soni Agarwal & Roma Puri (2021), "Green HRM: A Climate-Conscious Route to Triple Bottom Line", Sage Publications Pvt. Ltd.

Reference Book

2. Douglas W.S. Renwick and Susan E. Jackson (2018), "Contemporary Developments in Green Human Resource Management Research Towards Sustainability in Action (Routledge Research in Sustainability and Business)", Routledge Publication.

FA23.412 **Financial Risk Management** **3-0-0-3**
 (Contact hrs.:39)

Course Objective

To engage students in active discovery of risk management principles. The students will learn to examine the way in which business and society make an assessment of, control and transfer risk. The students will learn how to function in a business environment, developing an awareness of the challenges, the tools, and the process of designing and implementing a risk management program

Content

Introduction to Risk Management; Meaning of risk, Basic categories of risk, Types of pure risk, Property risk, Liability risk, Methods of handling risk. Insurance and Risk, Basic characteristics of insurance – pooling of losses, risk transfer, indemnification	[7]
Insurable Risks: Requirements of insurable risks, Difference between insurance and gambling or hedging, Benefits and costs of insurance to society, Advantages and disadvantages of insurance in handling risk.	[5]
Risk Management; Risk Management Process, Meaning and objective of risk management, Steps in personal risk management, Risk control and risk financing.	[5]
Risk Aversion: Risk Aversion and Risk Management of Individuals and Corporations, Risk Management and Shareholder's Wealth. Analytical tools used in Corporate Risk Management: DOW Index, Fault Tree, Event Tree, Hedging with Derivative Contracts, Risk Pricing. Process of Risk Control, Loss Prevention, Techniques of Risk Retention and Reduction.	[9]
Sources and Measurement of Risk: Sources and Measurement of Risk, Risk Evaluation and Prediction, Disaster Risk Management.	[4]
Instruments of External techniques of Risk Management: Forwards, Futures, Swaps Options, Forward Rate Agreement, Caps, Collars, Floors and their applications, Pricing techniques, Operational aspects.	[9]

Text Book

1. McNeil, A. J. et al, Quantitative Risk Management. Princeton University Press, 2005.

Reference Books

1. Harrington and Mehaus : Risk Management and Insurance, Tata Mcgraw Hills
2. Insurance Principles and Practice-M.V. Mishra –S.Chand
3. Principles of Insurance of Insurance- Dr. P. Periasamy- Himalaya Pub. House

MM23.412
Pricing Management
3-0-0-3

(Contact hrs.:39)

Course Objectives :

- To

equip the students with the confidence and skills to design and execute a superior pricing strategy.

- To make students to learn to set the best prices for the offered products, a decision very often linked to the profit performance of the supply chain.
- The course places particular emphasis on tactical optimization of pricing and capacity allocation decisions, tackled using quantitative models of consumer behaviour.

Course Contents

Introduction to Pricing Management: History of Pricing and Revenue Management; [7] Traditional Pricing Techniques; Context of the Pricing; Decision and contemporary practices; Economic Pricing Theory; Price Discrimination and its application to Marketing.

Behavioural Theory of Pricing: The Prospect Theory and Price; St. Petersburg's Paradox; [7] Price Information Processing and Numerical Cognition; Concept of willingness to pay, Concept of Acquisitional Utility and Transactional Utility and its implications on the Pricing Decision; The Theory of Price Optimization.

Pricing of Networked Models: Problem of Multiple resource constraints—the Hub and Spoke Model; Virtual Nesting—Concept of Net Lag Fare; Network Bid Pricing and opportunity costs; Network Management in Real Life; Bundling; Hi Lo Pricing; Target Return Pricing. [6]

Role of Costs in Determining Prices: Cost Fundamentals; Cost Behavior; Operating Leverage and Financial Leverage effect on Prices; Price reduction Strategies; Marketing and Distribution Cost Analysis; Experience Curve Pricing; [6]

Administering the Pricing Function: Developing a Pricing Structure; Trade Discount/Quantity; Discounts/ Cash Discounts; Pricing Special Orders; Geographical Pricing; Decisions—FOB versus Delivered Pricing and its variations; B2B Pricing. [7]

Price Promotions and Markdown Management: Promotional Pricing; Markdown Optimization and Estimation of Markdown sensitivity; Practical Problems and issues in managing price promotions; Online Pricing Techniques. [6]

Text Books:

1. Atul Sharma and Ashish Pandey, Pricing Management, Global Vision Publishing House, 2nd Edition.
2. Thomas T. Nagle, Georg Müller, The Strategy and Tactics of Pricing - A Guide to Growing More Profitably, 6th Edition, Routledge (Francis & Taylor), India.

Reference Book:

- Hermann Simon and Martin Fassnacht, Price Management - Strategy, Analysis, Decision, Implementation (2019), Springer.

DM23.412
Web Analytics
3-0-0-3

(Contact hrs.: 39)

Course Objective: This web analytics course provides a comprehensive understanding of web analytics, covering key concepts, metrics, tools, data interpretation, and advanced topics. Students will learn to harness data for informed decisions, optimize websites, track user behavior, and comply with privacy regulations. By course end, they'll master analytics tools like Google Analytics, handle big data, predict user behavior, and understand customer lifetime value while ensuring ethical data practices.

Content
Introduction to Web Analytics
5

What is Web Analytics?

- Definition and importance of web analytics.
- Historical development and evolution of web analytics.

Key Concepts in Web Analytics

- Analytics terminology: metrics, dimensions, KPIs, etc.
- Understanding data sources and tracking methods.

Setting Up Web Analytics Tools

- Introduction to popular tools like Google Analytics.
- Installing tracking codes on websites and mobile apps.

Data Collection and Privacy

- Data collection methods and challenges.
- GDPR and privacy regulations in web analytics.

Web Analytics Best Practices

- Key principles and guidelines for effective analytics.
- Case studies of successful web analytics implementations.

Understanding Web Metrics
6
Traffic Metrics

- Pageviews, visits, and unique visitors.
- Sources of website traffic: organic, direct, paid, social, and more.

Engagement Metrics

- Bounce rate, time on page, and click-through rate.
- Understanding user behavior and engagement.

Conversion Metrics

- Goal conversions, e-commerce transactions, and funnels.
- Conversion rate optimization strategies.

User Demographics and Behavior

- Demographic insights from web analytics.
- Behavior flow analysis and user segments.

Event Tracking and Custom Dimensions

- How to track custom events and dimensions.
- Creating custom reports and dashboards.

A/B Testing and Split URL Testing

- Introduction to A/B testing for web optimization.
- Tools and best practices for conducting tests.

Web Analytics Tools
7
Google Analytics Overview

- In-depth exploration of Google Analytics features.
- Setting up Google Analytics accounts and properties.

Advanced Google Analytics Features

- Enhanced E-commerce tracking, goals, and filters.
- Attribution modeling and custom reports.

Alternative Analytics Tools

- Introduction to other web analytics tools (e.g., Adobe Analytics, Matomo).
- Pros and cons of different tools.

Web Analytics for Social Media

- Tracking social media performance.
- Social media analytics tools and techniques.

Mobile App Analytics

- Mobile app tracking and analytics tools.
- Analyzing user behavior within mobile apps.

Data Visualization and Reporting

- Creating insightful web analytics reports.
- Data visualization tools and best practices.

Real-time Analytics

- Benefits of real-time analytics.
- Setting up and interpreting real-time reports.

Interpreting and Analyzing Data

8

Data Interpretation

- Interpreting analytics data to make informed decisions.
- Identifying patterns and trends.

Conversion Rate Optimization (CRO)

- Techniques for improving website conversions.
- A/B testing, heatmaps, and user surveys.

User Experience Analysis

- Analyzing user journeys and user experience.
- Identifying and fixing usability issues.

Segmentation and Targeting

- Importance of user segmentation.
- Targeted marketing and personalized campaigns.

Attribution Modeling

- Understanding multi-channel attribution.
- Allocating credit for conversions.

Competitive Analysis

- Analyzing competitors' online strategies.
- Benchmarking and gaining a competitive edge.

Web Analytics and SEO

- Using analytics to improve SEO performance.
- Keyword analysis and content optimization.

Advanced Topics in Web Analytics

7

Predictive Analytics

- Introduction to predictive modeling in web analytics.
- Predicting user behavior and trends.

Big Data Analytics

- Handling large volumes of web data.
- Tools and techniques for big data analytics.

Cross-Device and Cross-Platform Analytics

- Tracking users across different devices and platforms.
- Understanding the customer journey.

Customer Lifetime Value (CLV)

- Calculating CLV and its importance.
- Strategies to increase customer value.

Data Privacy and Ethics

- Ensuring ethical data collection and use.
- Complying with data protection regulations.

Final Considerations and Course Project

6

Future Trends in Web Analytics

- Emerging trends and technologies in web analytics.
- Preparing for the future of digital marketing.

Course Project Introduction

- Overview of the course project.
- Project guidelines and expectations.

Project Work and Guidance

- Guiding students through their projects.
- Addressing project-related questions and issues.

Project Presentations

- Students present their projects report.
- Review and feedback.

Reference Book:

1. "Web Analytics 2.0: The Art of Online Accountability and Science of Customer Centricity" by Avinash Kaushik.
2. "Web Analytics: An Hour a Day" by Avinash Kaushik.
3. "Web Analytics: The Way We Do It" by John Lovett and Tom Davenport.

HR.23.422
Talent and Knowledge Management
3-0-0-3

(Contact hrs.:39)

Course Objective

To prepare students for talent and knowledge management efforts in organisations .It aims at enabling students to gain insights in concepts and application of talent and knowledge management in organizations. The course aims at understanding basic elements, processes, approaches and strategies of managing talent and knowledge in organisations.

Course Content

Meaning and importance of talent management, Talent management Grid, Creating talent management system, Strategies of talent management. Competency model, Competency mapping, Role of leaders in talent management, Talent management and competitive advantage. [09]

Elements of knowledge management, Advantages of knowledge management, Knowledge management in learning organisations. Types of Knowledge: Tacit and Explicit, Managing knowledge workers. [08]

Knowledge management process, Approaches to knowledge management: Knowledge management solutions, Knowledge creation, Knowledge sharing, Knowledge dissemination, Knowledge management life cycle, Nonaka's model of knowledge. Knowledge capturing techniques: Brainstorming, Protocol analysis, Consensus decision making, Repertory grid, Concept mapping. [12]

Knowledge management strategies: Aligning individual needs with organisation, Reward systems for knowledge management, Knowledge audit, Benchmarking, Balance score card, Gap analysis. [09]

Text Books

1. Lance A. Berger, Dorothy Berger: *Talent management handbook*, McGraw Hill New York.
2. Cappelli Peter: *Talent on Demand –Managing Talent in an age of uncertainty*, Harvard Business press.

References:

1. Awad.E.M and Ghaziri.H.M: “*Knowledge management*”, Pearson education International.
2. Stuart Barnes: “*Knowledge management system theory and practice*”, Thomson learning.

FA 23.422
Mergers, Acquisitions and Corporate Restructuring
3-0-0-3

(Contact hrs.:39)

Course Objective

Corporate Re-structuring, Mergers and Acquisitions has become topics of great importance in the global corporate arena. The students will learn to examine the reasons to acquire, choice of target and recognition of the anticipated challenges, risks and pitfalls of the approach. They will also study some instances of corporate restructuring, whether they are driven by strategic considerations of external pressures, and again, the potential sources of value creation, risks and challenges.

Course Contents

Unit 1: Basics of Corporate Re-structuring, Mergers and Acquisitions Meaning of Corporate Restructuring, various forms of Corporate Restructuring, Objectives of mergers, types of mergers, Horizontal, Vertical, Conglomerate. The Merger and Acquisition Process, Theories of Merger, Success and failure of Merger & Acquisition. De-merger, spin offs, split ups, split offs, Reverse Merger. Difference between Demerger and Reverse Merger. Takeover Tactics and Takeover Defences

(7)

Unit 2: Negotiation, Deal Structuring and Methods of Payment in Mergers and Acquisitions Introduction, structuring of transactions, regulatory approval, deal making in India, methods of payment in M&A, distinction between stock and cash transactions, types of exchange of shares.

(5)

Unit-3: Introduction to Acts and policies Amalgamation as per AS-14 and IFRS. Merger Aspects under Competition Law, Competition Bill 2002. SEBI regulations on Takeovers in India (Takeover Code), Role of Merchant Bankers in Mergers & Acquisition.

(6)

Unit 4: Valuation of Target Companies: Concept of Value of a Company, Firm Valuation Models on Merger & Acquisition: (a) DCF Model, (b) Comparable Company, (c) Book Value, (d) Adjusted Book Value (e) Enterprise Value, (f) Three Stage growth model, Swap Ratio, Valuation Practices in India, LBO, MBO.

(7)

Unit 5: Taxation Aspects in M&A Tax Implications: Tax Concession to amalgamated company, tax concession to amalgamating company in case of Merger & Acquisition. Tax aspects related to demergers.

(7)

Unit 6: Mergers and Acquisitions: Applications and Cases Cases on Mergers and Acquisitions: Indian and International context. Post-Merger Issues and Challenges.

(7)

Text Book

1. J. Fred Weston, Kwang S. Chung, Susan E. Hoag, PHI, Mergers, Restructuring and Corporate Control.

Reference Book

1. Rajeshwar C H, 2004, Merger and Acquisition - New Perspectives ICFAI Press
2. Sudi Sudarsanam: Creating Value from Mergers and Acquisitions: The Challenge, Pearson Publications

MM.23.422

Rural Marketing

3-0-0-3

(Contact hrs.:39)

Course Objective

The main objective of this programme is to develop a strong foundation of applied knowledge, concepts, approaches and analytical-skills in the participants for successful marketing of products and services to rural consumers and users.

Course Content

Rural Marketing: Importance, Nature and Scope; Rural vs Urban Marketing; [11]

Definition of Rural Area.**Understanding Rural Marketing Environment:**

Geographical, Economic, Socio-Cultural and Infrastructural Factors and their Influence on Marketing Operations

Rural Consumer: Characteristics, Attitudes and Behaviour; Buying Patterns and [06] Influences; Segmenting Rural Markets

Rural Marketing Strategies: Product Planning for Rural Markets, Quality and Size; [13]

Packaging and Branding Decisions; Pricing Decisions. **Promotion and Distribution**

in Rural Markets: Media and Copy Decisions; Distribution Channels and Logistics in Rural Markets

Marketing of Agricultural Products: Pricing and Distribution of Agricultural [09] Products; Role of Government and Organisations in Marketing of Agricultural Products; Co-operative Marketing; Problems in Agricultural Marketing

Text Books

1. Kashyap, P.: "Rural Marketing"; Pearson, New Delhi.
2. Krishnamacharyulu, C. S.: "Rural Marketing – Text and Cases"; Pearson, New Delhi.

References:

1. Dogra, B. and Ghuman, K.: "Rural Marketing – Concepts and Practices"; TMH, New Delhi.
2. RaMCishen, Y.: "New Perspectives in Rural and Agricultural Marketing"; Jaico Publishing House, New Delhi.
3. Rajagopal: "Management of Rural Business" Wheeler Publications, New Delhi.
4. Neelameghan S. "Marketing in India: Cases and Readings"; Vikas Publishing House, New Delhi.
5. Gopalaswamy T. P."Rural Marketing"; Wheeler Publishers, New Delhi.

Note: Latest edition of text book and references must be used.

AT23.422
Emerging Accounting Techniques
3-0-0-3
Course Objective

To expose students to the latest trends in Accounting and its Application in real Life

Course Content

Forensic Accounting: Earnings manipulation Methods-Recording revenues too soon-Recording Bogus Revenue-Boosting Income Using one time or Unsustainable Activities-Shifting current Expenses and Income to a Later Period-Employing other Techniques to Hide expenses or Losses-Shifting Future Expenses to an Earlier Period

[12]

Cash flow manipulation- Shifting Financial Cash inflows to operating Section-Operating cash Out Flows to Investing section-Inflating Operating cash flow-Boosting Operating Cash Flow Methods-Key Metrics manipulation - Misleading Metrics that overstate Performance- Distorting Balance sheet Metrics to Avoid distortion-Economics of crime-Financial Crimes-Net worth theory- Expenditure theory.

[08]

Hedge Accounting: Accounting Categories for Financial Assets and Liabilities-The Amortised Cost Calculation-The Effective Interest rate-Recognising Derivative Instruments-Fair Value Hedge-Cash Flow Hedge-Net Investment Hedge-Embedded Derivatives; Hedge Effectiveness Test: Prospective Test-Retrospective test-The Critical Terms method-Ratio Analysis Method-Regression Analysis method-The Volatility Risk Reduction Method-

[11]

Recent developments in Accounting: Market-Based Research-Bonus Plan Hypothesis-Debt covenant Hypothesis-Political cost Hypothesis-Implications for empirical research for Financial Statement Analysis-Earnings management.

[08]
Text Books

1. Manning A George," *Financial Investing and Forensic Accounting*", Taylor and Francis, New York
2. Financial Shenanigans, "*How to Detect Accounting Gimmicks and Fraud in Financial Reports*" McGraw-Hill New York

References:

1. Ramirez Juan, "Accounting for derivatives, Advanced Hedging Under IFRS", John Wiley and Sons Ltd.

Note: Latest edition of text book and references must be used.

DM23.422
Mobile and Mobile Application Marketing
3-0-0-3

(Contact hrs.:39)

Course Objective: Upon completion, students will be able to create, optimize, and measure the success of mobile marketing campaigns and mobile applications in a competitive digital landscape. The objective of this comprehensive mobile marketing course is to equip students with a deep understanding of mobile marketing strategies and techniques.

Content
Introduction to Mobile Marketing
6

- Overview of Mobile Marketing
- Mobile Marketing Ecosystem
- Mobile Consumer Behavior
- Mobile Marketing Strategies
- Measuring Mobile Marketing Success

Mobile Advertising and Promotion
6

- Mobile Advertising Formats
- Mobile Ad Campaign Planning
- Mobile Ad Networks and Platforms
- Mobile SEO and ASO (App Store Optimization)
- In-App Advertising and Sponsorships

Mobile App Development and Optimization
7

- Mobile App Lifecycle
- App User Experience (UX) Design
- App Store Guidelines and Policies
- App Metrics and Analytics
- User Ratings and Reviews Management

Mobile App User Acquisition
7

- User Acquisition Strategies
- Social Media Marketing for Apps
- Influencer Marketing for Apps
- App Install Campaigns
- Viral and Referral Marketing

Mobile App Retention and Engagement
7

- App Onboarding and User Activation
- Push Notifications and In-App Messaging
- In-App Gamification
- Customer Support and Feedback Loops
- App Updates and Feature Enhancements

Mobile App Monetization and Analytics
6

- App Monetization Models
- Ad Revenue and In-App Purchases
- A/B Testing and Conversion Optimization
- App Performance Metrics
- Mobile Marketing ROI Measurement

Reference Books:

1. "The Mobile Marketing Handbook: A Step-by-Step Guide to Creating Dynamic Mobile Marketing Campaigns" by Kim Dushinski
2. "Mobile Marketing: Finding Your Customers No Matter Where They Are" by Cindy Krum
3. "Mobile Advertising: Supercharge Your Brand in the Exploding Wireless Market" by Chetan Sharma and Joe Herzog

HR.23.432
Recruitment and Selection
3-0-0-3

(Contact hrs.:39)

Course Objective

Organizations serious about obtaining profits through people will expend the effort needed to ensure that they select the right people. The organization needs to be clear about what are the most critical skills and attributes needed in its applicant pool and these skills and attributes must be consistent with the particular job requirements and the organization's approach to its market. In this context, this course is designed with the following objectives. On completion of the course students will be able to understand:

- The process of identifying job performance dimensions that are the basis for knowledge, skills and abilities required to perform the job assigned,
- The process of assessing knowledge, skills and abilities required to perform the job assigned,
- The process of incorporating knowledge, skills and abilities that are required for job performance, in the recruitment and selection measures and,
- The process of developing some of the assessment devices those aim at assessing the knowledge, skills and abilities of the applicants in selection

Course Content

Concept of Recruitment: Meaning, Importance, Purpose, Factors governing recruitment, Recruitment process, Sources of recruitment, Techniques of recruitment, Philosophies of recruitment, Evaluation of recruitment. [06]

Job Analysis and Profile Matching: Nature, Process, Methods of collecting job data, Potential problems with job analysis, Job design, Factors affecting job design, Job design approaches, Contemporary issues in job design, Job specification. [07]

Screening the candidates: Application Forms: bio-data / resume / curriculum vitae and weighted application blanks- Meaning and definition, Advantages and disadvantages, Behavioral approach to recruitment - Spotting personality patterns, Making basic assumptions, Predicting the future, Strategy Vs. Technique, Studying the CV. [07]

Selecting the Right Candidate: Nature of selection, Process, Testing concepts – Reliability and validity, Employment law in India, **Testing:** Meaning, Definition, Purpose, Advantages and disadvantages, Ability tests, Clerical ability test, Mechanical ability test, Mental ability test, physical ability test, Personality assessment test, Typing test, Shorthand test, Computer proficiency test. [11]

Interviewing: Planning the interview, Interview process - getting started, examining the interview areas, examining the strengths & weaknesses, Interview in public sector undertaking, statutory requirements.

Reference checking and Appointment orders: Meaning, definition and purpose, Verification of character, Criminal antecedents, Previous work behavior and education qualifications, Verification of community certificates, Statutory requirements (under the Shops and commercial establishments Act), Contents of appointment letter, Hard copy (or soft copy), Method of delivery and retrieving the acknowledgement copy, Medical Examination and acceptance of offer for joining. [08]

Text Books

1. Bhattacharya Dipak Kumar, "Recruitment and Selection : Theories and Practices", 1st Edition 2016, Cengage Learning India.

References:

1. Pandey Vaneeta and Prasad Veena, "Recruitment and Selection", 1st Edition 2015, Himalaya Publishing House.
2. Rashmi TK, "Recruitment Management", 1st Edition 2017, Himalaya Publishing House.

FA23.432
Behavioural Finance
3-0-0-3

(Contact hours: 39)

Course Objective

The students will be able to have theoretical and practical understanding of behavioral finance.

Understand how cognitive disposition affects the financial decision-making of investors, portfolio managers, and firms, and how this results in market anomalies. Develop prudent and productive disposition wisely and effectively for financial decision making. Understand behavioral biases and psychological characteristics of investors affecting investment decisions.

Content

Introduction: Conceptual, theoretical foundations and evolution of behavioral finance, Nature and scope of behavioral finance, behavioral finance and conventional finance: A comparison. [7]

Understanding Investor psychology: Beliefs, Attitude, Learning, Herding, Momentum, Biases and Heuristics, Over-confidence and optimism, winners' curse, over reaction and under reaction and cross-cultural behavior. [4]

Investor Preferences: Framing, Irrationality and violation of expected utility, mental accounting, Prospect theory and attention, Saving behavior. [6]

Investment Anomalies: Accounting based anomalies, Calendar anomalies, Attention based anomalies: Value v/s Growth, size, equity premium, myopia in investment decision making. [6]

Behavioural Corporate: Introduction, limits to Arbitrage, aggregation. Contemporary issues in Behavioral Finance [6]

Efficient Market Hypothesis: Theoretical foundations of efficient market hypothesis (EMH). 3 steps of efficient market hypothesis. Rational investors. Irrational investors: number and the correlation of trading strategies. The case with correlated trading strategies: arbitrage & close substitutes. The future of irrational investors. Empirical tests of efficient market hypothesis. Testing quick and correct price reactions to the news. Testing no reaction of asset prices to no news. The value of stale information. 3 forms of EMH [10]

Text Book

1. William Forbes, *Behavioral Finance*, John Wiley.
2. Mihe Elvin, *An Introduction to the psychology of Trading and Behavioral Finance*, John Wiley.

Reference Book

1. James Montier, *Behavioral Investing: A Practitioners Guide to Applying Behavioral Finance*, John Wiley.
2. Paragh Parikh, *Value Investing and Behavioral Finance*, Tata McGraw-Hill.

MM23.432
B2B Marketing
3-0-0-3

(Contact hrs.:39)

Course Objectives:

- To analyze the process of developing and managing industrial products.
- To provide participants with an understanding on how the basic principles of marketing are applied to the B2B arena and where are the comparisons and contrasts with consumer marketing.

Course Contents

Nature, Scope and Challenges of Business Marketing: Differences between B2B Marketing [3] and B2C Marketing, Challenges of B2B Marketing, Business Market Processes, Working Relationships and Business Networks.

Business Customer's Buying Process and Behavior: Understanding Purchasing [3] Orientation, The Concept of Buying Centre, Modeling Business Customer's Buying Behavior, Understanding the Buying Process, Evaluation of supplier Performance.

Segmentation of business market: Identification of Relevant Bases of B2B Markets, [4] Approaches to segmenting B2B, Segmenting B2B Customers in Mature Market, Cost-Benefit Analysis of segmentation decisions.

High-tech Industrial product development and marketing: The growth of New-to-the World Technologies, Technology Forecasting, Technology Appraisal, Managing Technological Risk, Critical Issues Facing High – Tech Markets, The Future of Technology Commercialization. [4]

Managing Mature Industrial Products: Concepts of Market life Cycle, Key Concepts of [3] Commoditization, Flexible Market Offerings.

Pricing of Industrial Products: Relevant Cost for Pricing of Industrial Products, Factors [4] Determining Industrial Buyer's Price – Sensitivity, Perceived Value Pricing model for Industrial Products, Competitive Bidding, Price Negotiations, Pricing OEM Manufacturer's Product, Lease Pricing, The Future: Pricing and the World Wide Web.

Business –to–Business Distribution: Distinctive Aspects of Business–to–Business Channels, [4] Business Customer's Channel Function Requirements, Types of Intermediaries in Business – to –Business Distribution, Multiple Channels, Hybrid Channels and Adaptive Channels.

Logistics of Industrial Products: Special Role of Logistics in Industrial Products [4] Distribution, Warehousing Decisions, Transportation Decisions, Inventory Decisions, Handling and Storage Decisions.

Business to Business Communication: Communication Channels for Industrial [3] Marketer, Trade shows, Managing Industrial Advertising Effort.

Personal Selling of Industrial Products: Role of Personal Selling in B2B Markets, Team [3] Selling for Complex Industrial Products, Consultative Selling for Complex Industrial Products, Key Account Management in B2B Market.

Customer Service for Industrial Products: Elements of Customer service for Industrial [4] Products, Establishing Customer Service Strategy, Customer Service and Internal Marketing, Improving Customer service by Digitization of Business.

Text Book

1. Reeder, R.R., Brierty, E.G., Reeder B. (2012) *Industrial Marketing Analysis, Planning & Control*, New Delhi: Prentice Hall.

Reference Books

1. Vitale, G. (2012). *Business-to-Business Marketing, Analysis and Practice in a Dynamic Environment*. New Delhi: Thomson Press Publications.

AT23.432
Financial Planning & Performance
3-0-0-3

Course Objective

Students should be able to

1. Understand strategic planning and methodologies to develop successful plan that help in achieving the long-term mission of the organization.
2. Relate to the various budgeting concepts and methodologies to successfully prepare budgetary statement.
3. Understand forecasting techniques and interpret annual profit plan to better provide projections.
4. Understand and compare the budgeted costs with the actual performance and analyse the variances.
5. Understand the purpose of allocation of costs and profits to responsibility centres and various organizational segments.
6. Understand the importance of performance measures and their relation to strategic and operational goals and objectives as well as perform various profitability analyses.

Course Content

Strategic Planning & Performance: Analysis of external and internal factors affecting strategy - Long-term mission and goals - Alignment of tactics with long-term strategic goals - Strategic planning models and analytical techniques - Characteristics of successful strategic planning process.

[09]

Budgeting Methodologies: Operations and performance goals - Characteristics of a successful budget process - Resource allocation - Annual business plans (master budgets) - Project budgeting - Activity-based budgeting - Zero-based budgeting - Continuous (rolling) budgets - Flexible budgeting - Annual profit plan and supporting schedules - Operational budgets - Financial budgets - Capital budgets - Pro forma income - Financial statement projections - Cash flow projections

[10]

Forecasting Techniques: Simple Regression Equation – Multiple Regression Equation and use in forecasting – Calculation of result of simple regression equation - Learning curve analysis – Cumulative average time learning model – Benefits and Shortcomings of Regression analysis and Learning Curve Analysis - Expected Value of Random Variables – Benefits and Shortcomings of Expect value techniques – Probability values to estimate future cash flows

[10]

Cost and Variance Measures: Comparison of actual to planned results - Use of flexible budgets to analyse performance - Management by exception - Use of standard cost systems - Analysis of variation from standard cost expectations

Performance Measurement and Responsibility centres: Types of responsibility centres - Transfer pricing - Reporting of organizational segments - Product profitability analysis - Business unit profitability analysis - Customer profitability analysis - Return on investment - Residual income - Investment base issues – Key performance indicators (KPIs) - Balanced scorecard

[10]

Text Books

1. Wiley CMAexcel Learning System, Part 1: Financial Planning, Performance & Analytics.

References:

1. Thomas Wheelen, J. David Hunger, Alan N. Hoffman, and Chuck Bamford; “*Strategic Management and Business Policy: Globalization, Innovation and Sustainability*”; Pearson

2. Edward Blocher, David Stout, Paul Juras, and Gary Cokins; “*Cost Management: A Strategic Emphasis*”; McGraw Hill
3. Charles Horngren, Srikant Datar, and Madhav Rajan; “*Cost Accounting: A Managerial Emphasis*”; Pearson
4. David Anderson, Dennis Sweeney, Thomas Williams, Jeffrey Camm, and James Cochran; “*Quantitative Methods for Business*”; Cengage Learning

Note: Latest edition of text book and references must be used.

DM23.432	On-Page and Off-Page Optimization	3-0-0-3
		(Contact hrs.:39)

Course Objective: The course aims to provide a comprehensive understanding of Search Engine Optimization (SEO) and Digital Marketing. Students will learn the fundamentals of SEO, including its historical development and current trends. They will delve into on-page and off-page optimization techniques, mastering keyword research, content optimization, link building, and more.

Content

Introduction to SEO and Digital Marketing	5
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- Introduction to Search Engine Optimization (SEO)
- The Role of SEO in Digital Marketing
- Historical Development of SEO
- SEO Trends and Updates

On-Page Optimization	10
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- Keyword Research and Analysis
- Content Optimization Techniques
- Title Tags, Meta Descriptions, and Header Tags
- URL Structure and Internal Linking
- Image Optimization and Alt Text
- Mobile Optimization and Responsive Design
- Page Speed and Core Web Vitals
- Technical SEO Fundamentals
- User Experience and Design Optimization
- SEO Analytics and Reporting

Off-Page Optimization	10
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- Link Building Strategies and Best Practices
- Social Media Optimization (SMO)
- Content Marketing and Outreach
- Online Reputation Management (ORM)
- Influencer Marketing
- Guest Blogging and Content Syndication
- Press Releases and PR in Digital Marketing
- Competitor Analysis
- Local SEO and Google My Business
- Measuring Off-Page Success

SEO Tools and Analytics	4
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- Introduction to SEO Tools (e.g., Google Analytics, Google Search Console)
- Competitor Analysis Tools
- Keyword Research Tools
- SEO Audit and Reporting Tools

Advanced SEO Strategies	5
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- SEO for E-commerce
- Voice Search Optimization
- Video SEO
- International SEO
- Algorithm Updates and Recovery Strategies

SEO Ethics and Future Trends	5
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- Ethical SEO Practices

- SEO Compliance and Legal Considerations
- Emerging Trends in SEO
- Preparing for Future SEO Challenges

Reference Books:

1. "The Art of SEO: Mastering Search Engine Optimization" by Eric Enge, Stephan Spencer, and Jessie Stricchiola
2. "SEO 101: Learn Search Engine Optimization" by Brad Richardson

HR23.442
HR Analytics
3-0-0-3

(Contact hrs.:39)

Course Objective:

To provide the students understanding of concepts, tools and techniques of HR Analytics that could be applied to make human resource management evidence based.

Course Contents

Introduction to HR Analytics: Evolution of HR Analytics; HR Metrics and HR Analytics; Intuition versus analytical thinking; HRMS/HRIS and data sources; Analytics frameworks like LAMP, HCM:21(r) Model.	[6]
Creating Business Understanding for HR Initiatives: Workforce segmentation and search for critical job roles; Statistical driver analysis – association and causation; Linking HR measures to business results; choosing the right measures for scorecards; Identifying and using key HR Metrics.	[8]
Forecasting Budget Numbers for HR Costs: Workforce planning including internal mobility and career pathing; training and development requirement forecasting and measuring the value and results of improvement initiatives; optimizing selection and promotion decisions.	[8]
Predictive Modelling in HR: Employee retention and turnover; workforce productivity and performance; scenario planning.	[5]
Communicating with Data and Visuals: Data requirements; identifying data needs and gathering data; HR data quality, validity and consistency; Using historical data; Data exploration; Data visualization; Association between variables; Insights from reports; Root cause analysis of HR issues.	[8]
Predictive Modelling in HR: Logistic regression; Decision tree; Creating a policy on the basis of analytics.	[4]

Text Book:

1. Bhattacharyya, Kumar, D. (2017), HR Analytics - Understanding Theories and Applications, Sage Publications India.

Reference Book:

1. Ramesh Soundararajan, Kuldeep Singh (2016), Winning on HR Analytics - Leveraging Data for Competitive Advantage, Sage Publications India.

FA23.442
Strategic Financial Management
3-0-0-3

(Contact hrs.:39)

Course Objective

1. Understand the purpose of common size financial statements and its role in financial statement and profitability analysis.
2. Learn the various tools to perform financial statement analysis, while taking note of special issues like the impact of foreign operations, effects of changing prices and inflation, off balance sheet financing, etc.
3. Learn about the various types of long-term financing and the costs involved while keeping in mind the risk quotient of long-term financing options.
4. Identify and understand different methods of raising capital in the financial markets.
5. Understand the concepts of short-term financing through working capital management, marketable securities management, accounts receivable management, inventory management and short-term credit management.

Course Content

Financial Statement Analysis and Profitability Analysis : Common size financial statements - [08] Common base year financial statements – ROA and ROE – Return on Total Assets – Factors in measuring income – Source, stability and trends of sales and revenue – Relationship between revenue and receivables and revenue and inventory – Effect on revenue due to changes in revenue recognition and measurement methods – Cost of sales analysis – Variation analysis – Calculation and Interpretation of sustainable equity growth

Financial Ratios and Special Issues : Liquidity (current, quick, cash, cash flow, net working capital) – [14] Leverage (solvency, operating, finance, debt to equity, debt to total assets, fixed charge coverage, interest coverage, cash flow to fixed charge), Activity (receivable turnover, inventory turnover, A/P turnover, days sales outstanding, days inventory outstanding, days purchases, asset turnover. Cash cycle) – Profitability (gross profit, net profit, EBITDA, ROA, ROE), Market (market/book, P/E, book value per share, basic and diluted earnings per share, earnings yield, dividend yield, dividend payout ratio) – Special Issues (Impact of foreign operations, Effects of changing prices and inflation, Impact of changes in accounting treatment, Accounting and economic concept of value and income, Earning Quality)

Long-term Financial Management and Raising Capital : Calculating return - Types of risk - [07] Relationship between risk and return - Term structure of interest rates - Types of financial instruments - Cost of capital - Valuation of financial instruments - Raising Capital: Financial markets and regulation - Market efficiency - Financial institutions - Initial and secondary public offerings - Dividend policy and share repurchases - Lease financing

Working Capital Management : Working capital management: Working capital terminology - Cash management - Marketable securities management - Accounts receivable management - Inventory management - Types of short-term credit - Short-term credit management. **Corporate Restructuring and International Finance :** Mergers and acquisitions –Bankruptcy – Other forms of restructuring - Fixed, flexible, and floating exchange rates - Managing transaction exposure - Financing international trade.

Text Books

1. Wiley CMAexcel Learning System, Part 2: Strategic Financial Management

References:

1. Charles Gibson; “*Financial Reporting & Analysis*”, South-Western Cengage Learning
2. K. R. Subramanyam, and John Wild; “*Financial Statement Analysis*”, McGraw Hill

MM23.442
Sales and Distribution Management
3-0-0-3

(Contact hrs.:39)

Course Objectives:

- To develop understanding and appreciation of the Sales & Distribution processes in organizations.
- Be able to manage the sales function including sales forecasting, budgeting, quotas and territories design and management.
- Become adept at selling through proper understanding of the process of selling. Manage sales force from recruiting to motivating and compensating.
- Understand importance of effective distribution decisions. Develop and manage channels of distribution.
- Understand the role of inventory, transportation and warehousing in providing place utility for customers.

Course Contents

Introduction to Sales Management: Introduction, Nature, Role and Importance. Personal Selling and Industrial Selling, product selling and service selling, Sales Management Process. [4]

The Sales Organization: Sales Organization Structures, Management of Sales Territory-Management of Sales Territory-Designing Sales territory, Beat planning- routing and scheduling, Determining the size of sales force and allocating sales territories. Sales Quota, Sales forecasting, Sales Budget and Budgeting procedures, [6]

Personal Selling: Selling Process. Selling skills and Strategies. Buyer-Seller Dyads; Theories of Selling – AIDAS; Right Set of Circumstances Theory; Buying Formula; Behavioural Equation Theory; Personal Selling – Steps; Changing Face of Personal Selling; Diversity of Personal Selling Situation and Formulating Personal Selling Strategy. [8]

Sales Force Management: Recruitment and selection of Sales Force, Training the Sales Force, Sales Force Motivation, Sales Meetings and Contests, Compensating Sales Personnel, Evaluation and Supervising Sales Personnel, Sales Force Automation; Controlling the selling effort-Sales volume and Cost analysis, [6]

Distribution: Concept and growing strategic role of distribution in corporate performance, Distribution channel structure and network, distribution channel institutions (wholesaling and retailing, modern retailing formats), Role and Function of marketing intermediaries; marketing channel relationship, Channel dynamics, Selection and Motivation of Intermediaries; Distribution Analysis; Control and Management; Channel Dynamics – vertical marketing systems; horizontal marketing systems; Omni channel marketing systems, Channel performance evaluation tools, cybermediary, infomediary, disintermediation, reintemedia, and intermediary empowerment, e- tailing, Channel Conflict and their Management, [8]

Strategic element in distribution management: total cost approach to logistics, customer services, finished goods inventory management, transportation and fleet management, warehousing and order management, IT and logistics management. Distribution: Design of Distribution Channel, Management of Channels (Co-operation, Conflict and Competition, Wholesaling, Retailing. Channel Evaluation-Channel Profitability Analysis-ROI. [7]

Text Books:

1. Still, R.R., Cundiff, E.W., Govoni, A.P.N. and Puri, S. (2017), “Sales and Distribution Management”, 6th Edition, New Delhi: Pearson Education.
2. Havaldar, K. and Cavale, V. (2006), “Sales and Distribution Management: Text and Cases”, 2nd Edition, New Delhi: McGraw Hill Education.

Reference Books:

1. Churchill, F. and Walker, J.T. (2000), “*Sales Force Management*”, New Delhi: McGraw Hill Education.
2. Stern, W.L., Adel, I.E. and Coughlan, T.A. (2001), “*Marketing Channels*”, New Delhi: Prentice Hall of India.
3. Panda, T.K and Sahadev, S. (2016), “Sales and Distribution Management”, 2nd Edition, New Delhi: Oxford University Press

AT23.442
Financial Analysis & Control
3-0-0-3

Course Objective

Students should be able to

1. Understand the role of information systems in an organization and the importance of having a robust enterprise resource planning system within the organization.
2. Comprehend how technology has transformed the way data is analysed and learn about significant tools of data visualization.
3. Develop an understanding of the various cost measurement concepts and identify and evaluate the different types of costing systems.
4. Understand the role of supply chain management and the methodologies adopted for sustainable business growth and development.
5. Comprehend the concepts in the internal control framework provided by the COSO (Committee of Sponsoring Organizations of the Treadway Commission) and understand the factors determining the audit risk and the auditor's response to such risk.
6. Develop an understanding of the role of information technology in developing and maintain the internal control of an organization.

Course Content

Information Systems and Data Governance: Accounting information systems
 Enterprise resource planning systems - Enterprise performance management systems
 Data policies and procedures - Life cycle of data - Controls against security breaches

[05]

Technology-enabled finance transformation and Data Analytics: System Development Life Cycle – Process automation - Innovative applications - Business intelligence - Data mining - Analytic tools - Data visualization

[05]

Cost Measurement Concepts : Cost behaviour and cost objects - Actual and norm costs - Standard costs - Absorption (full) costing - Variable (direct) costing - Joint and by product costing- Job order costing - Process costing - Activity-based costing - Life-cycle costing - Fixed and variable overhead expenses - Plant-wide versus departmental overhead - Determination of allocation base - Allocation of service department costs.

Supply chain management and Business process improvement:

Lean manufacturing - Enterprise resource planning (ERP) - Theory of constraints a throughputs - Capacity management and analysis - Value chain analysis - Value added concepts - Process analysis - Activity-based management - Continuous improvement concepts - Best practice analysis - Cost of quality analysis - Efficient accounting processes

[19]

Internal Controls: Internal control structure and management philosophy - Internal control policies for safeguarding and assurance - Internal control risk - COSO Components – ERM Policies and Procedures – Corporate governance & Responsibilities Audit Risk - External audit requirements - General accounting systems controls Application and transaction controls – Network Controls – Backup Controls – Business Continuity planning

[10]

Text Books

1. Wiley CMAexcel Learning System, Part 1: Financial Planning, Performance & Analytics
2. R N Prasad & Seema Acharya; “*Fundamentals of Business Analytics*”, 2nd Edition; Wiley
3. Michael Alexander; “*Excel Power Pivot & Power Query for Dummies*”, Wiley

4. Mark Simkin; “*Core Concepts of Accounting Information Systems*”, Wiley

References:

1. Edward Blocher, David Stout, Paul Juras, and Gary Cokins; “*Cost Management: A Strategic Emphasis*”, McGraw Hill
2. Charles Horngren, Srikant Datar, and Madhav Rajan; “*Cost Accounting: A Managerial Emphasis*”, Pearson
3. George Bodnar and William Hopwood; “*Accounting Information Systems*”, Pearson
4. COSO, The Committee of Sponsoring Organizations of the Treadway Commission, 2017, Enterprise Risk Management - Integrated Framework

Note: Latest edition of text book and references must be used.

DM23.442 SEO Tools and Application
3-0-0-3

(Contact hrs.: 39)

Course Objective: This SEO course offers a comprehensive understanding of SEO's importance in digital marketing. It covers essential SEO tools, technical aspects, audience and competitor research, enabling students to become proficient SEO practitioners.

Content
Introduction to SEO and Key Concepts
6

- What is SEO and Its Importance in Digital Marketing?
- SEO vs. SEM – Understanding the Difference
- Keyword Research and Analysis
- On-Page and Off-Page SEO Factors
- White Hat vs. Black Hat SEO Techniques
- SEO Trends and Future Developments

Essential SEO Tools
11

- Introduction to SEO Tools and Their Role
- Google Search Console & Webmaster Tools
- Google Analytics for SEO
- Keyword Research Tools (e.g., SEMrush, Ahrefs)
- Content Management Systems (CMS) for SEO
- Tools for Content Planning and Optimization
- SEO Plugins (e.g., Yoast SEO for WordPress)
- SEO Auditing Tools (e.g., Screaming Frog)
- SEO Reporting Tools

Technical SEO and Site Structure
7

- Site Structure and SEO
- XML Sitemaps and Robots.txt
- Structured Data Markup and SEO
- Mobile-Friendly Websites and SEO
- Technical SEO Tools and Applications

SEO Tools for Audience Research
7

- Introduction to SEO Tools for Audience Research
- Google Analytics for Audience Insights
- SEO Tools for Demographic Analysis
- Keyword Tools for Understanding User Intent
- Social Media Analytics and Audience Insights

SEO Tools for Competitor Analysis
7

- Competitive Research and Analysis
- Backlink Analysis Tools
- SEO Tools for Content Gap Analysis
- Monitoring Competitor Keywords
- Competitor SEO Strategies and Tactics
- Implementing Insights from Competitor Analysis

Reference Book:

1. "SEO 101: Learn Search Engine Optimization" by John Doe
2. "The Art of SEO: Mastering Search Engine Optimization" by Eric Enge, Stephan Spencer, and Jessie Stricchiola.

GE23.412 **Advanced Business Research** **3-1-0-4**
 (Contact hours: 39)

Course Objective

This course builds on the foundations of research methods and aims to develop students' skills in conducting advanced business research.

Content

Introduction: Overview of advanced research methodologies, The role of research in business decision-making, Research ethics and responsible conduct of research, Formulating research questions and objectives, Conducting a literature review, Hypothesis development [4]

Quantitative Research Design: Experimental research design, Non-experimental research designs, Survey research methods, Sampling techniques and sample size determination [7]

Qualitative Research Methods: Overview of qualitative research methods, Data collection techniques: interviews, focus groups, observation; Data analysis techniques: content analysis, thematic analysis, grounded theory, Validity and reliability in qualitative research [7]

Advanced Data Collection Techniques: Questionnaire design and measurement scales, Online surveys and data collection tools, Secondary data collection and analysis, Big data and analytics in business research [7]

Data Analysis: Descriptive and Inferential Statistics: Data preparation and cleaning, Descriptive statistics: central tendency and variability; Inferential statistics: hypothesis testing and significance; Correlation and regression analysis [7]

Data Analysis: Multivariate Techniques: Factor analysis and principal component analysis, Cluster analysis and market segmentation, Discriminant analysis and logistic regression, Structural equation modeling (SEM) [7]

Text Book

Sekaran, U., & Bougie, R. (2019). Research Methods for Business: A Skill-Building Approach (8th ed.). Wiley.

Reference Book

William G. Zikmund et al. (2016). Business Research Methods: A South-Asian Perspective with CourseMate (8th ed.). Cengage Learning.