

B.Com (Hons.) - 1st Semester

S.No	Course Title	Course Type	Credits			Credit Units
			L	T	P	
1	Financial Accounting	Core Course	4	-	-	4
2	Business Organization and Management	Core Course	4	-	-	4
3	Personal Finance and Planning	Allied Course	4	-	-	4
4	Computer Applications in Business Management	Discipline Specific Course	4	-	-	4
5	Microeconomic Theory and Applications	Core Course	4	-	-	4
6	Behavioural Science	Value Added Course	1	-	-	1
7	Communication Skills	Value Added Course	1	-	-	1
8	Foreign Business Language	Value Added Course	1	-	-	1
9	Environment Studies 1	Ability Enhancement Course	2	-	-	2
10	Punjabi Language & Literature - 1/History & Culture of Punjab for BA	Ability Enhancement Course	1	-	-	1
Total Credits			Min Required: 26			Semester Credits: 26

CBA101: Financial Accounting

L	T	P/S	Total Credit Units
4	0	0	4

	Teaching Hours
Unit I: Theoretical Framework	18
Accounting as an information system, the users of financial accounting information and their needs. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis. Generally Accepted Accounting Principles (GAAP) Classification of accounts, Understanding of Accounting Equation (Numerical on the same). Accounting Cycle, recording of transactions, journalizing, ledger posting, Preparation of subsidiary books including purchase book, sales book, purchase returns book and sales return books and numerical on the same. Cash book, types of cash book and balancing of cashbook. Numerical on single column cashbook, double column cashbook, triple column cashbook and petty cash book. Preparation of Trial Balance. Types of errors and effect of errors on the Trial Balance (Numerical on the same). Rectification of Errors.	
Unit II: Bank Reconciliation Statement ,Bill of Exchange, Accounting for Depreciation, Provisions & Reserves	18
Bank Reconciliation Statement Causes for difference in the balance as per pass book and balance as per cashbook. Procedure for preparation of bank reconciliation statement when there is favorable balance and in case of overdraft and numerical on the same. Accounting for Bills of Exchange - Bills Receivable and Payable, Acceptance, Endorsement, Discounting, Dishonour and Renewal of Bills, Accommodation Bills. Accounting for Depreciation: The nature of Depreciation. Accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation; change in method of Depreciation and its impact of on measurement of business income. Provisions & Reserves: Introduction; Types of Provisions & Reserves	
Unit III: Financial Statements of Sole Proprietorship and Partnership Firms	18
Accounting for Partnership Firms: Admission of a partner: Partnership deed, goodwill valuation and treatment. Sacrificing ratio. Retirement and death of a partner: gaining ratio, goodwill treatment.	

<p>Dissolution of partnership: revaluation of assets and liabilities. Legal Position, Accounting for simple dissolution, Applications of rule in case of Garner Vs. Murray in case of insolvency of partner(s).</p> <p>Business income: Concept of Revenue and Business Income, Measurement of business income; Objectives of measurement of Business income. Revenue recognition: Recognition of expenses and income. Recognition of expenses and income with a reference to AS 9 and Ind AS 18.</p> <p>Preparation of financial statements of Non-Corporate business entities - Sole Proprietorship and Partnership firms (both manual and using appropriate software).</p>	
Unit IV: IT Accounting for Branch and Not-for Profit Organisations	18
<p>Accounting for Branch: Concept of Dependent branches; Branch Accounting - debtors system, stock and debtors' system, branch final account system and wholesale basis system. Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches.</p> <p>Accounting for Not-for-Profit Organisations: Meaning of Not-for-Profit Organisation; Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.</p> <p>Accounting standards: Concept, benefits, and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence vs adoption; Application of accounting standards (AS and Ind AS) on various entities in India.</p> <p>International Financial Accounting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS.</p>	

Course Learning Outcomes: At the end of this course, the students will be able to develop basic conceptual **Course Learning Outcomes:** At the end of this course, the students will be able to develop basic conceptual understanding of accounting and its applicability.

- Understanding of accounting process and fundamental principles followed in preparing financial statements in accordance of GAAP and Accounting standards.
- Development of skills to incorporate the concepts of Bank Reconciliation Statements and Bills of Exchange.
- Understanding of process of preparing financial statements in case of Non-Corporate Business Entities.
- Understanding the ways to maintain accounting records for Branch and Not for Profit Organisations.

List of Professional Skill Development Activities (PSDA)

- Compare and Contrast US GAAP, Indian GAAP and IFRS to explore global accounting practices.

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
Maheshwari S.N. Maheshwari CA Sharad. K& Maheshwari, Dr Suneel K	Financial Accounting	Vikas Publishing House	2018	9789352718535	1024
Lal, Jawahar and Seema Srivastava	Financial Accounting	Himalaya Publishing House	2014	8121923069	814
P C Tulsian	Financial Accounting	S. Chand Publishing	2016	978-9352533336	960
Davies ,Crawford	Business Accounting and Finance	Tata-McGraw-Hill Education	2011	978-0273723127	800
Maheshwari S.N. Maheshwari CA Sharad. K& Maheshwari, Dr Suneel K	Advanced Accountancy – Vol 1	Vikas Publishing House	2018	9325980673	1360
Jain & Narang	ADVANCED ACCOUNTANCY – Principles of Accounting - Vol 1	Kalyani Publishers	2017	9789327296082	
Rajesh Chheda	Learn Tally. ERP9	Ane Books	2018	9789386761613	350
Rasananda Mohanty, Sanjay Kumar Satapathy	Computer Applications in Business accounting	Himalaya Publishing House	2016	978-9352021413	264
White Sondhi Fried	Analysis and Use of Financial Statements	Wiley India Pvt. Limited	2003	978-0471375944	784
Zimmerman J L	Accounting for Decision Making & Control	Tata-McGraw-Hill Education	2011	9780071289641	608

CBA102: Business Organization and Management

L	T	P/S	Total Credit Units
4	0	0	4

Course Contents/syllabus:**Teaching**

	Hours
Unit I: Introduction to Business and Management	18
<ul style="list-style-type: none"> • Introduction to business, Business firms - Forms of organization - sole proprietors, Partnership, Joint-Hindu family, Joint stock Company, Co-operative organizations - Public Enterprises, BPO, E-commerce and M-commerce. • Entrepreneurship – Concept & Nature. • Meaning, nature and characteristics of Management - Scope and functional areas of management - Social responsibility of management and Ethics. • Organizational Structure & Functions (Production, Marketing, Human resource development and finance functions) 	
Unit II: Planning, Organising and Staffing	18
<ul style="list-style-type: none"> • Nature importance and purpose of planning - Planning process, Objectives - Types of plans (Meaning only) - Decision-making – importance & steps. • Nature and purpose of organization, Principles of organization - Types of organization - Departmentation, Committees - Centralization Vs decentralization of authority and responsibility - Span of Control - MBO and MBE (Meaning only) – • Nature and importance of staffing - Process of selection & recruitment (in brief) – retaining (training and compensation). 	
Unit III: Directing and Controlling	18
<ul style="list-style-type: none"> • Meaning and nature of directing - Leadership styles - Motivation theories (Maslow's, Herzberg, McGregor's X & Y theory), Ouchi's Theory- Communication meaning and importance, barriers to communication, types of communication - Coordination meaning and importance. Case Discussion (GE) • Meaning and steps in controlling - Essentials of a sound control system - Methods of establishing control (in brief) – Balance score card, Economic value added, Market value added. 	
Unit IV: Management in perspective	18
<ul style="list-style-type: none"> • Change Management, • Knowledge Management, • Learning organization, • Managing Diversity, • Corporate Governance. 	

Course Learning Outcomes: After completion of the course, the learners will be able to:

- Distinguish and explain each form of business.
- Explain principles and functions of management implemented in the organisation;
- Analyse the concept of Delegation of Authority, coordination, and control;
- Identify the managerial skills used in business.

List of Professional Skill Development Activities (PSDA):

1. Prepare the Article of Association & Memorandum of Association/rules and regulations/bye laws for the form of business organisation chosen in Unit 1.
2. Each student takes a self-assessment on team roles on assigned topics. The Group members need to set rules of their respective group in order to ensure that each group will effectively tackle the assigned role. These rules should outline the expectations and processes of all group functions. It will be used to remove non- performing members in

the case of non-compliance. Each student must complete an evaluation of every team member (including self) using the following parameters in a spreadsheet:

- Team Member's Name
- Answers in timely manner (Max. 2 points)
- Reliability in meeting deadlines (Max. 2 points)
- Contributions of ideas to the group/team (Max. 2 points)
- Respect for other's opinions (Max. 2 points)
- Knowledge of assignment requirements and his/her role in the group/team (Max. 2 points)

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
Harold Koontz, Cyril O'Donnell	Principles of Management	McGraw-Hill Education	2018	9781307285598	300
Peter Ferdinand Drucker	Management: Tasks, Responsibilities, Practices	Routledge	2018	9781138129467	576
C. R. Basu	Business Organisation and Management	McGraw-Hill Education (India) Pvt Limited	1998	9780074620847	490
S. A. Sherlekar, Dr. Virendra Sharad Sherlekar	Modern Business Organisation and Management	Himalaya Publishing House	2019	9789352021864	1122
Jagdish Prakash	Business Organisation and Management	Kitab Mahal	1999	9788122500288	851

CBA103: Personal Finance and Planning

L	T	P/S	Total Credit Units
4	0	0	4

	Teaching Hours
Unit I Introduction to Financial Planning	18
Meaning of Personal Financial Planning, Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, vehicle loan, home loan & gold loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions	

against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.	
Unit II Investment Planning	18
Process and objectives of investment, Difference between Savings and Investment, Post office Savings and Investment Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, National Savings Certificate (NSC), Public Provident Fund (PPF), Senior Citizen Savings Scheme (SCSS), Sukanya Samridhi Yojana/Account (SSY/SSA); Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income instruments- financial derivatives & Commodity market in India. Mutual fund schemes including SIP; International investment avenues.	
Unit III Insurance Planning and Retirement Planning	18
Meaning of Insurance, Need for Protection planning. Risk of mortality, health, disability and property; Importance of Insurance, Types of Insurance, Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Unit Linked Insurance Plan (ULIP); Non-Life Insurance Policies: Health Insurance, Property Insurance, Vehicle Insurance; Bancassurance; Principles of Insurance: Indemnity, Insurable Interest, Utmost Good Faith, Proximate Cause, Contribution, Subrogation. Retirement Planning Goals, Process of retirement planning, Pension plans available in India: New Pension Scheme, Atal Pension Yojana, Reverse mortgage.	
Unit IV Personal Tax Planning	18
Tax avoidance versus tax evasion, tax management. Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income and gross total income. Provisions of the Old Tax Regime and New Tax Regime under the Income-tax Act, 1961; Deductions and exemptions available under the Income-tax Act, 1961 for premium paid for different insurance policies and retirement benefits.	

Course Learning Outcomes: At the end of this course, the students will be able to:

- Understand the framework for financial planning to comprehend the overall role finances play in his/her personal life.
- Apply economic models & decision-making framework to a range of managerial problems.
- Analyze the comparative merits of savings & investment options in terms of risk, return and tax implications.
- Evaluate savings and investment strategies to achieve financial goals.

List of Professional Skill Development Activities (PSDA):

1. Home assignment (write-up): Prepare and submit a critical analysis of the Evolution and Impacts of the Ponzi schemes and Regulatory Oversight.

2. Prepare and submit a write-up on the tax planning of a hypothetical individual.

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
Jack R. Kapoor, Les R. Dlabay, Robert J. Hughes, and Melissa M. Hart	Focus on Personal Finance: An Active Approach to help You Achieve Financial Literacy (7 th Edition)	Mc Graw Hill	2022	978-1-265-52197-4	538
Jeff Madura	Personal Finance (7 th Edition)	Pearson	2020	978-0-13-498996-9	595
E. Thomas Garman and Raymond E. Fogue	Personal Finance (13 th Edition)	Cengage Learning	2018	978-1-337-09975-2	564
Robert B. Walker and Kristy P. Walker	Personal Finance: Building Your Future (2 nd Edition)	Mc Graw Hill Education	2017	978-0-07-786172-8	471
Indian Institute of Banking & Finance	Introduction to Financial Planning	Taxmann Publication	2017	978-9386394552	392
Pandit, A.	The Only Financial Planning Book that You Will Ever Need	Network 18 Publications Ltd.	2014	978-9380200606	230
Sinha, M.	Financial Planning: A Ready Reckoner	McGraw Hill Education	2008	978-9385965562	288
Halan, M.	Let's Talk Money: You've Worked Hard for It, Now Make It Work for	HarperCollins Publishers.	2018	978-9352779	204

	You.			390	
Tripathi, V.	Fundamentals of Investment	Taxmann Publication	2017	9789390609093	628

CBA104: Computer Applications in Business Management

L	T	P/S	Total Credit Units
4	0	0	4

	Teaching Hours
Unit-1 Introduction to Computers	18
Introduction to world of Computers, Basic Structure of Computer System, Computers in Home (Reference, Education & Communications, Entertainment and Digital Media Delivery, Smart Appliances, Home Computers), Computers in Education, Computers in workplace (productivity and decision making, customer services, communications), Computers on the move (Portable and Hand held computers, Self-Service kiosks, GPS Applications), Generation of Computer, Types of Computer (Size and Technology wise), Support Systems - Hardware and Software, Computer Peripherals, Memory Management.	
Unit-2- Computer Networks and Internet Technology	18
Introduction to Computer Networks, Networking components, Classification and types of Networks, Network Topologies – Overview with Advantages and Disadvantages, Communication Channels, Client Server Architecture, LAN concepts, Introduction to Internet (History, Concepts, & Myths), Difference between Internet, Intranet and Extranet, Domain Name Service, Internet Protocols and Addressing, Services of Internet, Internet and Support Technologies, Censorship and Privacy issues.	
Unit-3- Introduction to MS-Word & MS-Power Point	18
Word Processing: Working with word document, Inserting, filling and formatting a table, Mail Merge including linking with Database, Creating Macros, Sending Email from Word, Converting Word Document to Web Document, PDF files, Hyperlinks, Protection of Documents - Password for Documents, referencing, creation of bibliography, manage sources and citations, review documents. PowerPoint: Preparing Presentations, Slides, Handouts, Speaker's Notes - Outlines - Media Clips - Charts – Graphs, Adding the Transitions to the Slide Show - Special effects in detail - Setting Slide timings.	
Unit-4- Introduction to MS-Excel	18
Spreadsheet: Creating a workbook, Rearranging Worksheet, Organizing Charts and graphs, Range, Functions & Formulae: Mathematical, Statistical Financial Functions such as NPV (Net present value), Future	

value, IRR (Internal Rate of Return), EMI (Equated Monthly Installments, Compounding Yearly, periodic and monthly) - Auto Calculate Using Names in a Formula, Formula Editing, Macros, Consolidation of Data & Data Analysis - Sorting List, Filter & More Filtering Techniques - Consolidate data in multiple worksheets - What-if analysis, Goal Seek Scenario Manager, Solver, Lookup Function - Sub Totals, Nested-IF, Statistical Analysis; Data Validation & Protection - Create a drop-down list from a range of cells - Apply data validation to cells - Copy data validation setting, remove data validation - Find cell that have data validation, protect cell data, using password to protect sheet and workbook. - Use validation to create dependent list; Pivot table Reports & Pivot Chart Reports.

Course Learning Outcomes: At the end of this course, the students will be able

- Develop the understanding basic concepts of computer system, Networking and Internet
- To apply various features of MS-Word and MS-Power Point
- To analyze and report accounting data using various functions of MS Excel
- Enhance the analytical skills which are applicable in Business Processes

List of Professional Skill Development Activities (PSDA):

- i. Prepare a word document with any hypothesized data and perform all the above functions therein.
- ii. Identify a topic related to any business operation and prepare a PowerPoint Presentation with all the above functions therein.
- iii. Prepare a Spreadsheet document with any hypothesized data and perform all the above functions therein.

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
Charles Parker, Deborah Morley	Understanding Computers: Today & Tomorrow	CENGAGE	2014	9781285767307	440
V. Rajaraman, Neeharika Adabala	Fundamentals of Computers	Prentice Hall India	2014	9788120350670	448
Pradeep K. Sinha , Priti Sinha	Computer Fundamentals : Concepts, Systems & Applications	BPB Publications	2004	9788176567527	536
Lambert	Study Guide for Microsoft Word, Excel, Powerpoint and Outlook	Prentice Hall India	2011	9788120344556	736

L	T	P/S	Total Credit Units
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ECN101: Microeconomic Theory and Applications

4	0	0	4
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	Teaching Hours
Unit I Demand & Supply Analysis	18
Demand, Law of demand, individual demand, Market demand, Determinants of demand, change in quantity demanded versus change in demand, Concept of income elasticity of demand, Price elasticity of demand and cross price elasticity of demand, Revenue concepts. Supply, law of supply, determinants of supply, elasticity of supply, market equilibrium.	
Unit II Theory of Consumer Behaviour; Theory of Production & Cost	18
Marginal utility theory, Indifference curve theory and its application to tax choice, Consumer's surplus. Production with one variable input, Production and optimal input proportions, two variable inputs, Law of variable proportions and law of return to scale, Cost Concepts, Theory of costs in short run and long run.	
Unit III Market Organization and Pricing	18
Pricing under perfect competition, Pricing under monopoly, Price discrimination, Features of monopolistic competition pricing under monopolistic competition Features of oligopoly, Kinds of oligopoly, Oligopoly models- Non collusive oligopoly models, collusive oligopoly models, Price rigidity under oligopoly.	
Unit IV Theory of Factor pricing	18
Marginal productivity theory, Welfare economics- concept and measurement of social welfare, Pareto concept of social welfare.	

Course Learning Outcomes: At the end of this course, the students will be able to:

- Understand the concepts of microeconomics for decision making and forward planning.
- Apply economic models & decision-making framework to a range of managerial problems.
- Analyze consumer behaviour and performance of firms under different market structures.
- Evaluate the factors affecting firm behavior, such as production and costs

List of Professional Skill Development Activities (PSDA):

- Home assignment (write-up): Prepare and submit a write-up on emerging issues/ trends in consumption, or production, or markets.
- Analysis & Interpretation (write-up): Select a business organization and analyze its cost, revenue, and profitability structure. Prepare and submit a write-up on the same.
- Prepare and present a term paper/report / Case study on any one oligopolistic industry analyzing the competition among firms and the pricing strategies adopted by them.

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
H.L. Ahuja	Modern Microeconomics: Theory & Applications	S. Chand Publishing	2017	978-9385676130	976
Koutsoyiannis	Modern Microeconomics	Palgrave Macmillan	2008	978-0333778210	599
Robert H. Frank	Microeconomics and Behavior	McGraw-Hill Publishing	2020	978-0070218925	744
R.L.Varshney, K.L. Maheshwari	Principles of Microeconomics	Sultan Chand & Sons	2014	978-8180549144	864
Peterson H., W. Chris Lewis, Sudhir K. Jain	Managerial Economic Analysis and Cases	Pearson Education	2005	9788177583861	640
Kennedy, M. J.	Microeconomics	Himalaya Publishing House.	2010	978-8184883855	498

B.Com (Hons.) - 2nd Semester

S.No	Course Title	Course Type	Credits			Credit Units
			L	T	P	
1	Corporate Accounting	Core Course	4	-	-	4
2	Business Law	Core Course	4	-	-	4
3	Macroeconomic Theory & Applications	Core Course	4	-	-	4
4	Public Administration & Business	Allied Course	4	-	-	4
5	Financial Services & Institutions	Discipline Specific Course	4	-	-	4
6	Individual, Society & Nation	Value Added Course	1	-	-	1
7	Communication Skills - II	Value Added Course	1	-	-	1
8	Foreign Business Language	Value Added Course	1	-	-	1
9	Environment Studies 2	Ability Enhancement Course	2	-	-	2
10	Punjabi Language & Literature II/History & Culture of Punjab for BA II	Ability Enhancement Course	1	-	-	1
Total Credits			Min Required: 26			Semester Credits: 26

Course Title: Corporate Accounting

L	T	P	Total Credits
4	0	0	4

	Lecture Hours
Unit I: Accounting for Share Capital	18
Types of shares; Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares; Issue and Redemption of Preference Shares	
Unit II: Accounting for Debentures and Underwriting of Shares and Debentures	18
Issue of Debenture and Its classification, Accounting treatment of issue of debenture, Accounting treatment of Redemption of Debenture; Statutory Requirements for creating Debenture Redemption Reserve; Different ways of Redemption; Sinking Fund for Redemption of Debentures; Accounting treatment of Own Debentures and Interest on Own Debentures. Underwriting of Shares and Debentures: Introduction; Types of Underwriting Agreements; Functions, Obligations and Responsibilities of Underwriters; Underwriting Commission; Payment of Underwriting Commission ; Brokreaage and Fees of Managers to the issues: Determining the liability of underwriters	
Unit III: Preparation of Financial Statements of Companies and Corporate Financial Reporting	18
Preparation of financial statements of corporate entities. (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Preparation of Statement of Profit and Loss, Balance Sheet and Cash flow Statement of corporate entities . Corporate Financial Reporting : Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of annual report; mandatory and voluntary disclosures through annual report. Contents of the Report of the Board of Directors; E-filing of annual reports of companies and XBRL .	
Unit IV: Internal & External Reconstruction and Profit or Loss Prior to Incorporation	18
Internal Reconstruction: Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction. External Reconstruction: Different form of external reconstruction, Concepts Amalgamation and Business Combination of companies; Consideration/purchase price for amalgamation/business combination;	

accounting entries for amalgamation/business combination; Profit or loss Prior to Incorporation: Meaning of profit or loss prior to incorporation; accounting `treatment of profit or loss prior to incorporation.	
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Course Learning Outcomes: At the end of this course, the students will be able to develop basic conceptual understanding of accounting and its applicability.

- Understanding of accounting for issue share capital and Issue & redemption of preference shares and debentures.
- Development of skills to prepare the financial statements of companies.
- Understanding of concept as well as accounting for internal & external reconstruction.
- Understanding the content of corporate financial reports and process of its e-filing.

List of Professional Skill Development Activities (PSDA)

- To study the annual report of listed companies.
- Case study on internal & external reconstruction of companies.

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
S.N.Maheshwari	Corporate Accounting	Vikas Publishing House	2018	9352718585	1432
Mukherjee & Hanif	Corporate Accounting	McGraw Hill Education	2017	9789352605569	1440
Monga, JR	Fundamentals of Corporate Accounting	Scholar Tech Press	2019	9387273326	930
Goyal, Bhushan Kumar	Basic Corporate Accounting	Taxmann Publications	2021	9390831898	1262
Tulsian P.C, Tulsian Bharat	Corporate Accounting	S. Chand Publishing	2016	9352531256	920
Shukla, Gupta	Corporate Accounting	Sahitya Bhawan Publications	2021	9351734318	603
Jain, Narang	Advanced Accountancy (Corporate Accounting)	Kalyani Publishers	2014	932724687X	

Course Title: Business Law

L	T	P	Total Credits
4	0	0	4

	Lecture Hours
Unit I: Indian Contract Act, 1872	18
Nature of contract and its essentials, Void, valid and voidable contracts, Consent, consideration and its' impact on contract, Agreements in restraint of trade, Performance, breach, revocation and termination of contract, Agency and bailment contracts, Contract of Indemnity, Contract of Guarantee and Pledge.	
Unit II: Sale of Goods Act, 1930 and Foreign Exchange Management Act, 1999	18
Nature of sale, conditions and warranties, Performance of contract of sale and right of unpaid seller. Important definition, Regulation and management of foreign exchange, RBI Guidelines on KYC.	
Unit III: : Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008	18
General nature of Partnership, Rights and duties of Partners, Reconstitution of Firm and Registration and dissolution. Formation and incorporation of LLP, Partners and their relations, financial disclosures, conversion into LLP, Foreign LLP, Winding up and dissolution.	
Unit IV: Competition Act, 2002 and Consumer Protection Act, 2019	18
Competition Act, 2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anticompetitive agreements, Prohibition of Abuse of Dominant Position; Consumer Protection Act, 2019: Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices, Offences and Penalties	

Course Learning Outcomes: By the end of this course, the students will be able to:

- Develop the ability needed to understand the basics of laws governing a Company, concepts and features of companies.
- Apply knowledge from company law and provision of multiple acts into real life case studies.
- Enhance the ability to understand the legal and economic structure of different forms of business organizations
- Evaluate how businesses can be held liable for the actions of their employees by studying the legal framework

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages

Avtar Singh	Company Law	Eastern Book Company	2010	978-0256031850	760
M C Kuchhal&VivekKuchhal	Business law	Vikas publishing house	2018	9789352714766	472
D.Chandra Bose	Business Law	PHI Learning	2009	9789345614766	654
R.K Chopra	Business law	Himalaya publishing house	2011	978-93-5051-201-2	432

Course Title: Macroeconomic Theory and Applications

L	T	P	Total Credits
4	0	0	4

	Lecture Hours
Unit I: Introduction to Macroeconomics and national income accounting	18
Nature and scope of macroeconomics –Meaning and definition of key variables; Circular Flow and networking in macroeconomic system; Basic issues studied in macroeconomics: Measurement of gross domestic product; income, expenditure and the circular flow; real versus nominal GDP; Price indices; National income accounting for an open economy; Balance of payments: current and capital accounts	
Unit II: Savings and Investment, Money	18
Concept of savings, Determinants of savings, saving function Concept of multiplier, Functioning of multiplier, Assumption of multiplier theory, Leakages and shortcomings of multiplier theory, Acceleration principle, Investment –Investment function, determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Types of Money, Functions of money; quantity theory of money; determination of money; Demand for Money: transactionary, speculative and precautionary motives; Credit Creation: Money Multiplier, Supply of Money; Central Bank and Tools of monetary policy; Money Market Equilibrium	
Unit III: Inflation and Unemployment	18
Concept of inflation, determinants and types of inflation, inflation and its social cost, hyperinflation; Controls of Inflation: Monetary Policy, Fiscal Policy and Physical Controls; Concept, types and Phillips Curve in short run and long run; Relationship between	

inflation and unemployment.	
Unit IV: The closed economy in the short run	18
Schools of macroeconomic thought: Classical, Keynesian, New – classical and New Keynesian; Classical and Keynesian systems; Keynesian model of income determination; IS-LM model; fiscal and monetary policy	

Course Learning Outcomes: By the end of the course student will be able to critically assess current and future metrics, research technologies, and research data output related to the subject.

- Develop an understanding of macroeconomics concepts and explanations.
- Enable students to understand and comment upon real economic issues like inflation, money supply, GDP and their inter- linkages.
- Critically evaluate various macroeconomic policies in terms of a coherent logical structure and appraise economic issues and public policy by using economic models.

Text / Reference Books:

Author	Title	Publisher	Year of Publication	ISBN	Pages
A.Abel, B.Bernanke	Macroeconomics	Pearson Education	2016	9780134896441	651
O. Blanchard	Macroeconomics	Pearson Education	2018	978-9332587601	624
Dornbusch, R., Fischer, S., Startz,	Macroeconomics	McGraw-Hill.	2018	978-9339221188	680

Course Title: Public Administration and Business

L	T	P	Total Credits
4	0	0	4

	Lecture Hours
Unit I: Introduction	18
<ul style="list-style-type: none"> • Public Administration- meaning, nature and scope and limitations; • Concept and functions of a welfare state; • Emergence of civil society; Factors leading to 	

<p>emergence of civil society;</p> <ul style="list-style-type: none"> • Concept of liberty, Theories of liberty; Concept of equality, Dimensions of equality; • Concept of justice, dimensions of justice. Similarity and Dissimilarity between Public Administration and Business Administration. Managing hybrid organizations 	
Unit II: Idea of a good society	18
<ul style="list-style-type: none"> • Good society: Need and Importance, • Moral Reasoning, Theories of Moral Reasoning; Diversity, Equity and Equality; • Leadership; Responsibility, Accountability; Globalization and society; • Cross cultural issues; Ethical Conduct of National and Multinational Corporations. 	
Unit III: Political system and business	18
<ul style="list-style-type: none"> • Constitution of India-Preamble, Fundamental rights, Directive Principles of state policies; • India's federal system, NITI AYOg-role and functions; • Impact of political system on business environment-policies, programmes and procedure; • Ease of doing business; Start-up India, Stand Up India, Make in India, • Recent trends in taxation policies-impact on investment and business. 	
Unit IV: Judicial system and business; Governance and public policy	18
<ul style="list-style-type: none"> • Judicial System- features and structure; Jurisdiction, Powers and Functions, Judicial Review, • Judicial Activism and business, Human Rights and business-challenges and opportunities, • Social Justice. Public Interest Litigation and writs - challenges and opportunities for business. • Governance –Concept and Nature; Public accountability; Redressal of public grievances with special reference to RTI, Lokpal, and Lokayukta, Election Commission, Association for Democratic Reforms (ADR), • Bringing people closer to Administration:E-governance; Political Representation, Decentralization of Governance – Panchayati Raj System, Urban Local Bodies. 	

Course Learning Outcomes: On completion of the course students should be able to-

- Understand decision making skills and prepare time management framework in real life situations;
- Apply team building skills and leadership qualities;
- Analyze the applicability of people first strategy in an organisation;
- Assess and evaluate teams' performance and resolve conflict.

List of Professional Skill Development Activities (PSDA):

- **Field Project** - In group the students will study the political system and business. They will prepare a report and present it to the class.
- **Project** – Student will prepare a project report on analysis of public policy.

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
Basu,D.D.	Introduction to the Constitution of India.	New York: Lexis Nexis.	2018	935143446X	588
Fadia, B. L., & Fadia, K.	Indian Government and Politics	Uttar Pradesh: Sahitya Bhawan.	2017	9384885622	248
Granville,A.	The Indian Constitution: Cornerstone of a Nation.	Oxford University Press	1999	0195649591	390
Granville,A.	Working a Democratic Constitution: A History of the Indian Experience.	Oxford University Press	2003	0195656105	771
Kashyap,S.C.	Our Constitution.	National Book Trust.	2011	978-8123707341	416
Sapru, R. K.	Public Policy: Formation, Implementation and Evaluation.	Sterling Publishers.	2012	8120727037	312
Singh,M.P.,& Saxena,R.	Indian Politics: Contemporary Issues and Concerns.	PHI Learning	2008	8120727037	326

Course Title: Financial Services and Institutions

L	T	P	Total Credits
4	0	0	4

	Teaching Hours
Unit-I Introduction to Financial System & Financial Institutions	18

<ul style="list-style-type: none"> • Indian Financial System – An Overview, Evolution of Financial System in India, Financial System and Economic Development • Regulatory and Promotional Institutions - The Reserve Bank of India and The Securities and Exchange Board of India • [In Brief] Other Institutions like IRDAI, CCI, PFRDA, NHB, FSDC, AMFI, NASSCOM, IBBI, EPFO, and Forward Markets Commission. • Stock Exchanges in India: Objectives, Functions and Significance and its Working • Financial Intermediaries - Commercial Banks, Insurance Companies, Mutual Funds and Development Banks • Development Banking Institutions: Viz. IDBI, IFCI, ICICI, IRBI, NABARD, SIDBI, and EXIM Bank - Objectives, Operations, Schemes of Financing, Investments Policy, Portfolio Management and Resource Mobilization Efforts 	
Unit-II - Introduction to Financial Services; Merchant Banking	18
<ul style="list-style-type: none"> • Financial Services – Meaning, nature, scope, importance, and types; Fund Based & Fee Based Financial Services • Merchant banking services including new issue management- Prospectus of Public Offering, Book Building, IPO and FPO, Greenshoe Option, Underwriter, Registrar and Share Transfer Agent, Stock broking, Depositories, Custodial services and short selling and securities lending and borrowing services 	
UNIT III: Venture Capital; Mutual Funds; Credit Rating	18
<ul style="list-style-type: none"> • Features and Types of Venture Capital, Various Stages of Venture Capital Financing, Factors affecting investment decision, Investment nurturing, Venture capital Exit strategies, Venture Capital Firms in India • Mutual Funds – meaning, structure and types, NAV, Mutual Funds in India • Credit Rating - Meaning, types, Need for credit rating, Factors affecting credit rating, Rating process and methodology, Credit Rating Agencies in India • Securitization of Debt, SARFAESI Act 2002- Background- Purpose of the Act- Main Provisions 	
Unit-IV- Leasing and Factoring; Mergers & Acquisitions	18
<ul style="list-style-type: none"> • Leasing- Essentials, Operating and Financial Lease, Sale and Leaseback- Other classifications, Leasing Vs 	

<p>Hire purchase</p> <ul style="list-style-type: none"> • Factoring-Parties involved- Process of Factoring, Functions of a Factor- Different Forms of Factoring Services, Factoring and Forfeiting and Bill discounting –meaning, mechanism & comparison • Mergers and Acquisitions - Expansion of business firms- Internal and external expansion; Forms of Combinations- merger, acquisition and take over; Reasons for merger; Types of mergers; Legal aspects involved & Valuation methods; Forms of financing mergers; Types of takeover-Defense strategies against hostile takeovers; Mergers in India • Recent trends in financial services-Shadow Banking/Non-Bank Financial Intermediation, Angel Funds, Hedge funds 	
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Course Learning Outcomes: On completion of the course, the student shall be able to:

- Explain basic concepts and different types of financial markets & services
- Describe the structure and functioning of financial markets
- Demonstrate their knowledge related to regulatory framework for different markets & services
- Apply their knowledge in taking decisions related to financial markets and services

List of Professional Skill Development Activities (PSDA):

1. Every student to present an analysis on various financial services that are provided by various institutions in India.
2. Each student to submit an in-depth analysis of various financial institutions in India and write a term paper about the financial literacy and financial inclusion in India.

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
M. Y. Khan	Indian Financial System (10 th Edition)	McGraw Hill Education (India) Private Limited	2018	978-93-5260-765-5	1008

M. Y. Khan	Financial Services (9 th Edition)	McGraw Hill Education (India) Private Limited	2018	978-93-5260-775-4	910
Bharati V. Pathak	Indian Financial System: Markets, Institutions and Services (5 th Edition)	Pearson	2018	978-93-528-6486-7	876
Laxman Madhao Bhole and Jitendra Mahakud	Financial Institutions and Markets: Structure, Growth and Innovations (6 th Edition)	McGraw Hill Education (India) Private Limited	2017	978-93-5260-541-5	966
Machiraju	Indian Financial System	Vikas Publishing House	2010	978-8125939818	474
Varshney P.N. & Mittal D. K	Indian Financial System	Sultan Chand & Sons	2015	978-8180548246	-
Sasidharan	Financial Services and System	Tata Mcgraw Hill	2008	9780070668058	700
Nalini PravaTripathy	Financial Services	PHI Learning	2007	978-8120332454	348

B.Com (Hons.) - 3rdSemester

S.No	Course Title	Course Type	Credits			Credit Units
			L	T	P	
1	Corporate Law and Auditing	Core Course	4	-	-	4
2	Cost Accounting	Core Course	4	-	-	4
3	Indian Economy – Performance and Policies	Core Course	4	-	-	4
4	Business Mathematics and Statistics	Core Course	4	-	-	4
5	Introduction to Marketing Management	Discipline Specific	4	-	-	4
6	E Commerce in Business	Skill Enhancement	2	-	-	2
7	Corporate Governance and Business Ethics	Allied Course	4	-	-	4
Total Credits			Min Required: 26			Semester Credits: 26

Course Title: Corporate Law and Auditing

L	T	P	Total Credits
4	0	0	4

	Lecture Hours
Unit I: Preliminary to Companies Act, 2013	18
<ul style="list-style-type: none"> • Important definitions: • Prospectus and Share Capital, • Allotment of securities, • Private Placement, share capital, basic requirements, alteration of share capital, • Sweat Equity, Bonus issue, issue of shares at premium and discount, • Further issue of shares, buy-back of shares 	
Unit II: Board Meetings, Dividends, Accounts, and Audit	18
<ul style="list-style-type: none"> • Board Meetings, Annual General Meeting, Extra Ordinary General Meeting, • Requisites of a valid meeting, Convening of Meetings, Minutes and Resolutions; • Postal ballot; voting through electronic matters. • Declaration and Payment of Dividend, • Accounts of Companies, • Maintenance and authentication of Financial Statement, Corporate social Responsibility, • Appointment of Auditor, qualification, disqualifications, rotation, removal, duties and responsibilities, Auditors report, Constitution and functions of Audit committee. 	
Unit III: Directors and their Powers	18
<ul style="list-style-type: none"> • Board of directors, appointment and qualifications of directors; • Director Identification Number (DIN); • Disqualifications, Removal of directors; Legal positions, • Powers, Duties and responsibilities; • Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, • Key Managerial Personnel, Managing Director, Manager and Whole Time Director. 	
Unit IV: Oppression, Mismanagement, Corporate Restructuring, Winding Up & National Company Law Tribunal	18
<ul style="list-style-type: none"> • Oppression, Mismanagement, • Rights to apply, Powers of Tribunal, • Provisions related to Compromises, Arrangement and Amalgamations, • Concept and Modes of Winding Up; • Provisions of winding up under Insolvency and Bankruptcy Code, 2016. • Definitions; Constitution of National Company Law Tribunal; • Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt. 	

Course Learning Outcomes: By the end of the course student will be able to critically assess current and future metrics, research technologies, and research data output related to the subject.

- Understand the relevant definitions and provisions relating Companies Act, 2013.
- Assess the company processes, meetings, and decisions.
- Analyze the framework of dividend distribution, accounts of the company, audit and auditors of company.
- Evaluate the role of Board of directors and their legal position

List of Professional Skill Development Activities (PSDA):

- Each student will have to read the Annual Report and Financial Statements of a company and prepare a report on the same.

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
Reena Chadha, Sumant Chadha	Company Law	Scholar Tech Press	2018	978-8193391754	-
Andrew Hicks, S.H. Goo	Cases and Materials on Company Law	Oxford University Press	2008	978-0199289851	688
M C Kuchhal, Vivek Kuchhal	Business Laws	S. Chand	2017	978-9352711673	414
Anil Kumar	Corporate Laws	Taxmann's Publication	2021	978-9390831821	324

Course Title: Cost Accounting

L	T	P	Total Credits
4	0	0	4

	Lecture Hours
Unit I: Concept and Nature of Cost Accounting	18
Concept of cost and costing, Importance and features of costing, Cost classification, Concept of cost unit, cost center, meaning of 'unit' from the viewpoint of producer, Establishment of an ideal cost accounting system, Cost Reduction, Cost Control, Installation of Costing System. Preparation of Cost Sheet for manufacturing and service sector. Material Cost Direct and indirect material, Valuation of materials, Principles of valuation of material as per AS- 2/ Ind AS- 2; CAS- VI, Material control, purchases, Objectives and functions of purchase department, Inventory control: Meaning and techniques including latest techniques like Just in Time (JIT) Inventory Management, Kanban, Kaizen, Determination of Economic Order Quantity (EOQ). Treatment of waste, scrap, spoilage, defective and obsolesce.	
Unit II: Employee Cost and Overheads Cost	18

<p>Meaning and classification of employee cost, Requisite of a good wage and incentive system, Time and piece rate plans, Profit sharing, Employee productivity and cost. Labor cost control – techniques, Employee turnover, Remuneration and Incentive schemes (Rowan & Halsey Plan only).</p> <p>Overheads: Definition and classification, Production overheads – allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of over- absorption& under-absorption of overheads, Administration, and selling & distribution overheads – methods of ascertainment, Treatment of Research & Development cost in Cost Accounting.</p> <p>Cost Ledger Accounting; Reconciliation of Cost and Financial Accounts: Methods and procedure of Reconciliation, Reconciliation Statement</p>	
<p>Unit III: Methods of Costing: Job Costing, Batch Costing, Process Costing, Contract Costing</p>	18
<p>Meaning of Job Cost, its application and accounting, Preparation of Job cost sheet. Meaning of Batch Cost and its application in today's industry. Meaning and application of process costing, Methods of determination of cost in process costing, Normal and abnormal loss and gain, Inter process costing and profit ascertainment. Choice between process and job costing. Meaning, features and types of contract, Methods of cost determination in contract costing, Escalation clause and cost-plus contract.</p>	
<p>Unit IV: Service Costing & Activity Based Costing</p>	18
<p>Meaning and scope of service costing, Factors in ascertaining service cost, Ascertainment of service cost of following services: Transport, Hospital, Canteen, Toll, Education institution, IT industry, Hotel, and any other contemporary service industry.</p> <p>Activity Based Costing: Concept, significance, and salient features; Stages and flow of costs in ABC; Basic components of ABC - resource drivers and cost drivers; Application of ABC in a manufacturing organisation and service industry.</p> <p>Cost Audit and Cost Accounting Records: Meaning of cost Audit, types of Cost Audit, Auditing Techniques, Difference between Financial & Cost Audit, Appointment, Roles, Responsibilities And Rights Of Cost Auditor</p>	

Course Learning Outcomes: At the end of this course, the students will be able to develop basic conceptual understanding of accounting and its applicability.

- Understanding of conceptual framework of cost accounting, determination of cost of product/service, ascertainment of material cost.
- Development of skills to ascertain employee and overhead cost.
- Understanding of application of various methods of costing.
- Understanding the conceptual knowledge and applications of activity based costing.

List of Professional Skill Development Activities (PSDA)

- Prepare a cost statement for manufacturing and/ or service organisation.
- Explore & suggest suitable cost system for different types of services organisation.
- Study & Analyze Research & Development cost in pharmaceutical & similar industry.

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
H V Jambh	Fundamentals of Cost Accounting – Principles & Practice	Ane Books Pvt Ltd.	2011	978-9380618982	974
Lal, Jawahar, Srivastava Seema	Cost Accounting – Text, Problems & Cases	Tata-McGraw-Hill Education	2019	9781259026522	1068
Jain & Narang	Cost Accounting–Principles and Practice	Kalyani Publishers	2018	9789327285260	1277
Kishore, Ravi M	Cost & Management Accounting	Taxmann	2021	9789392211133	908
S. N. Maheshwari & S.N. Mittal	Cost Accounting-Theory and Problems	Mahavir Publications	2016	9381880235	1109
M.C. Shukla, T.S. Grewal and M P. Gupta	Cost Accounting, Text and Problems	S. Chand & Co. Ltd	2013	8121919630	958
Prabhakar Rao, Reeta, Gupta, Shruti	Cost Accounting – Principles and Practice	Sultan Chand	2021	8194946999	420

Course Title: Indian Economy – Performance and Policies

L	T	P	Total Credits
4	0	0	4

	Lecture Hours
Unit I: Under Developed Economy & Populations Problems	18
<p>Underdeveloped Economy: Meaning of Underdeveloped Economy - Basic characteristics of Underdeveloped countries, India as on Underdeveloped country. Population problems: Its Causes and effects on Economy - Trends of population Importance of population control.</p> <p>Poverty & Unemployment: Poverty: Relative and Absolute poverty Indicators of poverty-its causes and measure of remove it. Unemployment: Nature of Unemployment in India, its. Causes and effects, Unemployment policy.</p>	
Unit II: Structure of Indian Economy & Planning in India	18
<p>Basic features; Natural resources - Land, Water and Forest resources; Broad demographic features - population size and growth rates, sex composition, rural-Urban migration occupational distribution; problem of overpopulation policy; infrastructure development; National Income Objectives; Strategy; Broad achievements and failures; current Five year</p>	

plan objectives, allocation and targets; New economic reforms - Liberalization, privatization and globalization; Rationale behind economic reforms; progress of privatization and globalization.	
Unit III: Agriculture	18
Nature and importance; Trends in agricultural production and productivity; Factors determining productivity; Land Reforms; New agricultural strategy and green revolution; Rural credit, Agricultural marketing.	
Unit IV: Industry & External Trade	18
Industrial development during the planning period; industrial policy of 1948, 1956, 1977, and 1991; industrial licensing policy - MRTP Act, FERA and FEMA; Growth and problems of small scale industries; Role of public sector enter prices in India's industrialization. Role of foreign trade; Trends in exports and imports; composition and direction of India's foreign trade; Balance of payments crisis and the new economic reforms - Export promotion measures and then new trade policies Foreign capital-FDI aid; Multinational corporations. (MNCs). Export-import policies and their impact on exports and imports.WTO, meaning of major agreements (AOA, MFA,TRIPS, TRIMS etc.) and impact on India (wherever relevant).	

Course Learning Outcomes: By the end of this course, students will be able to

- Demonstrate the basic economic problems faced by Indian economy
- Students will comprehensively understand, interpret, compare & contrast, various issues related to poverty and unemployment.
- Analyze the conditions of Indian Economy: its structure and demographics, condition of Agricultural and Industrial sectors,
- Interpret and justify Planning in India, Planning agricultural production and productivity growth rate of the economy, fiscal deficit

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
TR Jain , MukeshTrehan	Indian Economy	V.K publications	2020	ASIN : B08DY9FPQX	480
RuddarDatt	Indian Economy	S Chand & Co Ltd	2016	9788121902984	996
I.C Dhingra	The Indian Economy	Sultan Chand & Sons	2018	9783319504650	944
Shrirangam,Kuma&Jha,	Principles, Policies, and Progress	Pearson Education	2019	ASIN : B083SGCGBY	528

Course Title: Business Mathematics and Statistics

L	T	P	Total Credits
4	0	0	4

	Lecture Hours
Unit-1 Matrices and Determinants; Differentiation	18
<ul style="list-style-type: none"> • Definition and Types of Matrices- Algebra of Matrices (Including Matrix Addition, Matrix Subtraction, Scalar Multiplication and Matrix Multiplication), Transpose of a Matrix and its properties, Determinants (order 2 and 3), Minors, Cofactors, Adjoint of a Matrix, Inverse of Matrix, Conversion of linear equations to matrix form, Applications to business problems and solving simultaneous equations up to 3 variables using Cramer's Rule and Matrix Inversion Method. • Idea of Simple Derivative of different Functions (excluding trigonometric function). Maxima and Minima of Functions of One Variable only, Applications of Derivatives to business problems 	
Unit-2 - Statistical Data and Descriptive Statistics	18
<ul style="list-style-type: none"> • Definition, Functions, Scope and Limitations of Statistics • Nature and classification of data – Univariate, bivariate and multivariate data; time-series and cross-sectional data. • Measures of Central Tendency: Types of averages – Arithmetic Mean, Median and Mode. • Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and Coefficient of Variation. 	
Unit-3- - Probability and Probability Distributions; Simple Correlation and Regression Analysis	18
<ul style="list-style-type: none"> • Theory and approaches of probability, Probability Theorems: Addition and Multiplication, Conditional probability and Bayes' Theorem; Probability distributions: Binomial distribution; Poisson distribution; Normal distribution • Correlation Analysis: Meaning and types of Correlation; Pearson's coefficient of correlation; Probable and standard errors; Rank correlation. • Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationships between Correlation and Regression coefficients 	
Unit-4- Index Numbers; Time Series Analysis	18
<ul style="list-style-type: none"> • Meaning and importance, Methods of construction of Index Numbers: Weighted and unweighted; Simple Aggregative Method, Simple Average of Price Relative Method, Weighted index method: Laspeyres method, Pasches method and Fishers Ideal method including Time and Factor Reversal tests, Consumer Price Index. • Time Series Data; Components, Estimation of Trends (Graphical method, Semi Average Method, Moving Averages method and Method of Least Squares. 	

Course Learning Outcomes: By the end of this course, students will be able to

- Describe and discuss the key terminology, concepts tools and techniques used in business maths and statistical analysis.
- Apply their repertoire of mathematical and statistical tools and techniques to a variety of business contexts
- Use a spreadsheet to perform calculations to an appropriate level of accuracy
- Interpret the results of mathematical calculations and statistical analyses, and use them to inform decision-making

List of Professional Skill Development Activities (PSDA):

- Presentation of a secondary data by various data visualization tool using Ms Excel and interpretation.
- Term paper on application of statistical tools to describe any secondary data and interpret the result.

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
Kapoor, V. K., & Sancheti, D. C.	Business Mathematics, Theory & Applications	S. Chand Publishing	2014	978-8180545382	-
Raghavachari M	Mathematics for Management	Tata McGraw-Hill	2017	978-0070965706	528
Sharma J K	Business Mathematics: Theory and Applications	ANE Books	2009	978-8180521836	250
Sharma J K	Fundamentals of Business Statistics	Vikas Publishing House	2014	978-9325976160	256
Levine D., Stephan D., Szabat K.	Statistics for Managers Using Microsoft Excel	Pearson Education	2017	978-1292186347	728
Gupta, S. P.	Business Statistics: Statistical Methods	S. Chand Publication	2014	9788180549038	-
Vohra, N. D.	Business Statistics	McGraw-Hill Education	2017	978-1259004872	960
Anderson, D. R. , Dennis-J-Sweeney	Statistics for Economics and Business	Thomson Press (India) Ltd	2002	978-8131802884	1056

Course Title: Introduction to Marketing Management

L	T	P	Total Credits
4	0	0	4

	Lectures Hours
Unit I: Introduction to Marketing	18
• Marketing - Meaning, Nature, Scope and Importance;	

<ul style="list-style-type: none"> • Core concepts of marketing; • Marketing Philosophies; • Services Marketing: Meaning and distinctive characteristics; • Marketing Mix. • Marketing Environment: Need for studying marketing environment; • Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; • Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural. 	
Unit II: Understanding Consumer Behaviour and Market Selection	18
<ul style="list-style-type: none"> • Consumer Behaviour: Need for studying consumer behaviour; Types; • Stages in Consumer buying decision process; • Factors influencing consumer buying decisions. • Market Selection: Choosing market value through STP. • Market Segmentation- Levels and bases of segmenting consumer markets. • Market Targeting- concept and criteria. • Product Positioning – concept and bases; • Product differentiation- concept and bases. 	
Unit III: Marketing Mix Decision -Product	18
<ul style="list-style-type: none"> • Product Decisions: Concept and classification; Levels of Product. • Designing value- Product-mix dimensions, strategies and types; • Branding- functions, strategies, types and qualities of good brand name; • Packaging and Labelling- functions, types and ethical aspects; • Product support services. • New Product Development: Product life cycle – concept and marketing strategies; • New product development- concept and process. 	
Unit IV: Marketing Mix Decisions -Pricing, Distribution and Promotion	18
<ul style="list-style-type: none"> • Pricing Decisions: Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions. • Distribution Decisions: Channels of distribution- types and functions. Delivering value- factors affecting choice of distribution channel; Distribution strategies; Distribution logistics – concept, importance and major logistics decisions; • Wholesaling and retailing; Types of retail formats; Management of retailing operations: an overview. • Emerging distribution trends. • Promotion Decisions: Communication process; Importance of Promotion. Communicating value- Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix; Integrated Marketing Communication approach. • Developments in Marketing: Relationship Marketing- concept and dimensions. Sustainable Marketing- concept and issues. Rural marketing- characteristics, drivers of growth in rural marketing, rural marketing mix. Social marketing- concept, tools and issues. Digital marketing- concepts, tools, and issues. 	

Course Learning Outcomes: Students who successfully complete this course will have first-hand knowledge about impact of various marketing activities on creating customer satisfaction and customer loyalty. By the end of the course students will be able to –

- Develop an understanding of the market characteristics and the nature of competition in such markets.
- Organize for effective marketing and implementing the market planning process
- Develop an insight and knowledge base of the various underlying concepts driving marketing strategies
- Apply concepts, theories, models, and contemporary concepts of marketing

List of Professional Skill Development Activities (PSDA):

- Understand, apply and analyze theories of Marketing Management and write a Term Paper.
- Make and present a business plan to launch a new product of your choice. The plan should comprise the need definition, targeted customer segment(s), potential size of the market, the manufacturing and delivery of the offering.

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
Philip Kotler, Kevin Lane Keller, Abraham Koshy, Mithileshwar K. Jha	Marketing Management– A South Asian Perspective	Pearson India Pvt. Ltd.	2008	9789332557185	870
David L Kurtz, Louis E Boone	Principles Of Marketing	Cengage Learning India Pvt Ltd	2010	9788131802938	656
S. Neelamegham	Marketing in India: Cases and Readings	Vikas Publishing	2012	9789325956766	724
Biplab S. Bose	Marketing Management	Himalaya Publishing	2014	9788184883008	792
Paul Baines, Chris Fill, Sara Rosengren, and Paolo Antonetti	Marketing	Oxford University Press	2019	9780198809999	776

Course Title: E-Commerce in Business

L	T	P	Total Credits
2	0	0	2

	Lecture Hours
Unit I: Introduction to E-Commerce	14
Concepts and significance of E-commerce; driving forces of E-commerce; E-commerce business models - key elements of a business model and categories; Design and launch of E-commerce website - decisions regarding Selection of hardware and software; Outsourcing Vs in-house	

development of a website; Functions of ECommerce; Types of E-Commerce; E-Commerce Systems and Prerequisites, Scope of E-Commerce, ECommerce Models.	
Unit II: E-Commerce Activities and Operations	13
Various E-Commerce activities; various manpower associated with e-commerce activities; Types of E-Commerce Providers and Vendors; Modes of operations associated with E-Commerce; E-commerce applications in various industries (banking, insurance, payment of utility bills and others), emarketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping.	
Unit III: Website Designing and Publishing	13
Internet Services, elements, URLs and Internet-Protocols (shopping cart, cookies) Internet Service Protocols(ISP), World Wide Web (www); Portals – steps in designing and developing E-Commerce website, Domain Name System (DNS). Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets. Online publishing, strategies and approaches.	
Unit IV: E-payment System	14
E-payment Methods- Debit card, Credit card, Smart cards, E-Money, E-Wallets; Digital signatures- procedures and legal position; Payment gateways; Online banking- concepts, importance; Electronic fund transfer; Automated Clearing House. Automated Ledger Posting, Emerging modes and systems of E-payment (M-Paisa, PayPal and other digital currency), UPI Apps, Aadhar Enabled Payment Systems, BHIM App E-payments risks.	

Course Learning Outcomes: By the end of this course, students will be able to

- Demonstrate the basic concepts of E-commerce
- Explain various E-commerce Activities & Operations
- Describe the steps in designing and Publishing of website
- Analyse various e-payment systems

List of Professional Skill Development Activities (PSDA):

- Design their own webpage, highlighting their strengths, weaknesses, and prepare their CV. Use the link in their CV while applying for the job
- Create your own website with webpages mentioning E-Commerce types, Web related terminologies and E-Payment Methods.

Text / Reference Books:

AUTHOR	TITLE	Publisher	Year of publication	ISBN	Pages
Kenneth Laudon , Carol Traver	E-Commerce: Business, Technology and Society	Pearson	2020	978-0134998459	912
Efraim Turban, Jon Outland,	Electronic Commerce 2018: A Managerial and	Springer	2018	978-3319587141	636

David King	Social Networks Perspective				
Kamlesh N. Agarwala	Business on the Net: An Introduction to the 'Whats' and 'Hows' of E-Commerce	Laxmi Publications	2000	9780333934340	80
Kamlesh K. Bajaj, Debjani Nag	E-Commerce	Tata McGraw-Hill Education,	2005	9780367934870	597
H. M. Deitel, P. J. Deitel and K.Steinbuhler	e-Business and e-Commerce for Managers	Prentice-Hall	2001	Prentice-Hall	435

Course Title: Corporate Governance and Business Ethics

L	T	P	Total Credits
4	0	0	4

	Lecture Hours
Unit I:Introduction	18
Corporate Governance - Meaning, significance and principles, Management and corporate governance; Theories and Models of corporate governance; Agency theory and separation of ownership and contract; ownership structure and firm performance; Whistle blowing, Class Action; Role of Institutional investors. Codes and Standards on Corporate Governance- Sir Adrian Cadbury Committee 1992 (UK), OECD Principles of Corporate Governance and Sarbanes Oxley (SOX) Act, 2002 (USA).	
Unit II: Directors and Shareholders	18
Powers of directors; Duties of directors; Non-executive directors and their duties; Relationship between board and shareholder; Board structure and Independent director, board committees and their functions. Shareholder expectations; Regulatory requirements for shareholder involvement shareholder activism and proxy advisory firms. Role of rating agencies.	
Unit III: Corporate Governance Framework in India	18
Initiatives and reforms- Confederation of Indian Industry (CII) (1997), Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005) and UdayKotak Committee (2017). Regulatory framework: Relevant provisions of the Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2018. Corporate Governance in the public sector, banking, non- banking financial institutions.	
Unit IV:Business Ethics and Corporate Social Responsibility (CSR)	18

Business Ethics and Values; Importance of Ethics; Corporate Governance and Ethics; Ethical theories; Code of Ethics and ethics committee. Concept of Corporate Social Responsibility; CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, CSR and Corporate Philanthropy; Environmental Aspect of CSR, Models and benefits of CSR, Drivers of CSR; CSR in India.
 CSR & stakeholder involvement
 CSR Reporting – GRI (G4)

Course Learning Outcomes: By the end of this course, students will be able to

- Analyze the role of board of directors and shareholders in corporate management;
- Assess the problems in corporate governance on the basis of major corporate governance failures
- Describe corporate governance framework in India
- Explain the linkage between ethics, corporate governance, and corporate social responsibility and analyze specific cases of corporate governance failures.

List of Professional Skill Development Activities (PSDA):

- Visit a MSME and study the benefits of incorporating Corporate Governance in their organisation. Also, assess the issues of corporate governance there and find out the codes and standards addressing those issues.
- Make the comparative analysis of rules governing Whistle-blowing policies in different countries. Prepare a case study on the topic “Whistle blowing”
- Visit one startup company or someone who is working in a renowned company, and prepare a report on how business ethics and corporate social responsibilities are fulfilled by these organizations.

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
John Adair	Inspiring Leadership	Viva Books Private Limited	2018	978-8130930916	672
SL Goel	Good Governance : An Integral Approach	Deep & deep publications Ltd.	2007	978-8184500028	604
S Bhatnagar	Unlocking E-Government Potential: Concepts, Cases and Practical Insights	SAGE Publications India Pvt Ltd	2013	978-8178299280	376
Mohit	The Governance	Oxford university	2018	978-	368

Bhattacharya	Discourse: A Reader	press		0195696646	
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B.Com (Hons.) - 4th Semester

S.No	Course Title	Course Type	Credits			Credit Units
			L	T	P	
1	Management Accounting	Core Course	4	-	-	4
2	Operations Research	Core Course	4	-	-	4
3	Banking Law and Practice	Core Course	4	-	-	4
4	Research Methodology	Core Course	4	-	-	4
5	Business Data Analytics	Discipline Specific	4	-	-	4
6	New Venture Planning and Development	Skill Enhancement	2	-	-	2
7	People Management	Allied Course	4	-	-	4
	Total Credits		Min Required: 26			Semester Credits: 26

Course Title: Management Accounting

L	T	P	Total Credits
4	0	0	4

	Lecture Hours
Unit I: Introduction of Management Accounting	18
Meaning, Objectives, and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting; Tools & techniques used in Management Accounting. Concept , Use & Techniques of Analysis of Financial Statements - Comparative Financial Statements; Common Size Financial Statements; Ratio Analysis; Cash Flow Statement; Fund Flow Statement	
Unit II: Marginal Costing	18
Meaning of Variable Costing, Absorption Costing and Marginal Costing; uses of Marginal costing; Cost-Volume-Profit Analysis, Profit/Volume ratio. Break-even analysis - algebraic and graphic methods. Angle of incidence and margin of safety. Meaning and importance of Limiting/Key factor in budgeting; Decision making based on Marginal Cost Analysis - profitable product mix, Acceptance or Rejection of special/export offers, Make or Buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Cost Control, Cost Reduction and Cost Management : Concept; Techniques ;Methods ; Advantages and Disadvantages.	
Unit III: Budgetary Control	18
Concept of budget; different types of budgets; budgeting and budgetary control; meaning, objectives, merits, and limitations of budgetary control; budget administration; Functional budgets including cash budget; Fixed and flexible budgets: meaning and preparation; Zero-based budgeting; Performance budgeting, difference between performance & traditional budgeting.	
Unit IV: Standard Costing & Variance Analysis	18
Meaning of standard cost and standard costing; Difference between budgeted cost and standard cost; advantages, limitations, and applications of standard costing; Meaning of Variance and Variance Analysis – material, labour, overheads, and sales variances. Disposition of Variances, Control Ratios. Responsibility Accounting and Performance Evaluation: Concept; Types of Responsibility Centres; Performance Reports; Techniques of Performance	

Evaluation and Reporting; Balance Score Card	
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Course Learning Outcomes: At the end of this course, the students will be able to develop basic conceptual understanding of accounting and its applicability.

- Understanding of techniques of analysis of financial statements.
- Development of skills to understand the concepts of marginal costing & use the same for various decision making .
- Understanding the conceptual knowledge and applications of types of budgets & budgetary control.
- Development of a skill in exercising controlling function by understanding the concept of standard costing & variance analysis

List of Professional Skill Development Activities (PSDA)

- Analysis of Financialstatements of Listed companies.
- Application of Marginal costing techniques in Managerial Decision-Making using situation based Case Studies

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
Khan & Jain	Management Accounting – Text, Problem & Cases	McGraw-Hill Education	2017	9354600395	992
Kishore, Ravi M	Cost & Management Accounting	Taxmann	2021	9789392211133	908
H V Jambh	Fundamentals of Management Accounting	Ane Books Pvt Ltd.	2009	978-9380186453	974
Gupta , KL	Management Accounting	Sahitya Bhawan Publications	2018	B07QY97XSR	648
Jain & Narang	Cost and Management Accounting	Kalyani Publishers	2017	9789327257861	1277

Course Title: Operations Research

L	T	P	Total Credits
4	0	0	4

	Lecture Hours
Unit-1 Introduction	18
<ul style="list-style-type: none"> • Introduction: Evolution of OR, Definitions of OR, Scope of OR, Applications of OR, Phases in OR study. Characteristics and limitations of OR, models used in OR, • Linear Programming Problem (LPP), Generalized LPP- Formulation of problems as L.P.P. Solutions to LPP by graphical method and 	

Simplex method (only maximization, three Variables).Dual of LP model and its economic interpretation.	
Unit-2- Transportation Problem; Assignment Problem	18
<ul style="list-style-type: none"> • Mathematical model of transportation problem, Feasible Solution Methods: Northwest Method, Lowest Cost Method, and Vogel's Method, Optimal Solution: Modified Distribution (MODI) Method. Unbalanced Transportation Problem and its solution. Degeneracy and its Resolution. Multiple optimal solutions. Maximization transportation problem • Mathematical model of assignment problem, Hungarian method for solving assignment problem, Unbalanced assignment Problem and its solution. Multiple optimal solutions, Maximization assignment problem, Restrictions on assignment, Travelling salesman problem. 	
Unit-3- Net Work Analysis in Project Planning	18
<ul style="list-style-type: none"> • Project, Project Planning scheduling, CPM, PERT, Numbering of Events, Contractual Obligation Time, Earliest occurrence time, Latest allowable occurrence Time and Slack Time for Events, Different types of floats for activities. Critical Path Calculations, Probability Assessment in PERT Networks. Cost Analysis and Crashing the Network Exercises 	
Unit-4- Game Theory; Queuing Theory	18
<ul style="list-style-type: none"> • Theory of Games, Characteristics of Games, Rules – Look for a pure Strategy, Reduce Game by Dominance, Mixed Strategies (2 x 2 Games, 2 x n Games or m x 2 Games). • Queuing Models - Application, Introduction, Elements, operating Characteristics, Waiting Time and Idle Time Costs, Model I – Single Channel poison Arrivals with Exponential Service Times. Infinite Population; Assumption & Limitation Poisson of Queuing Model. 	

Course Learning Outcomes: On completion of the course the students shall be able to:

- Describe the basic concepts of operations research.
- Apply various techniques of linear programming, transportation problem and assignment models for formulating and solving business problems as mathematical models.
- Discuss the role of net work analysis in business decision making.
- Explain & illustrate the Game Theory and Queuing models to find optimal solutions to business problems.

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List of Professional Skill Development Activities (PSDA):

- Application of OR techniques in managerial decision making using situation based Case Studies.

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
Sharma J K	Operations Research: Theory and Applications	Macmillan Publishers	2007	978-9350593363	943
H. A. Taha.	Operations Research	Pearson Education	2017	9780134444017	843
Kapoor, V.K	"Operations Research Techniques for Management	S. Chand Publication	2013	978-8180544019	-
Vohra, N. D.	Quantitative Techniques in Management	McGraw-Hill Education	2007	978-0070146730	1080
Hiller & Liberman	Introduction to Operations Research	McGraw-Hill Education	2017	978-9339221850	1224

Course Title: Banking Law and Practice

L	T	P	Total Credits
4	0	0	4

	Lecture Hours
Unit I: Introduction to Banking	18
<ul style="list-style-type: none"> • Origin and Development of banks • Banking Regulations Act 1949 • Definition of Banking –Licensing – Opening of Branches • Importance and Functions of Banks – Inspection, • Relationship between Banker and Customer –Special types of Banker’s Customers. 	
Unit II: Types of banks and their deposit and lending functions	18
<ul style="list-style-type: none"> • Commercial Banks – Universal Banking • Management of Deposits and Advances – Classification and nature of Deposit accounts • Advances – Types of Advances – Lending practice – Principles of sound bank lending. 	
Unit III: Banking regulator and its functions in India	18
<ul style="list-style-type: none"> • Central Bank – Reserve Bank of India – Objectives – Organization – Functions –Monetary Policy – Credit Control measures and their effectiveness. • Negotiable Instruments – Definition – Features – Promissory Note – Bills of Exchange and Cheque – Holder and Holder in due course – Crossing of a Cheque – Types of Crossing – Endorsement – Negotiation & Dishonour and discharge of Negotiable Instrument – Protection of Collecting Banker and Paying Banker. 	
Unit IV: Contemporary practices of Banking	18
<ul style="list-style-type: none"> • E- Banking – Meaning – Benefits • Electronic Transfer – NEFT – ECS • ATM – Debit Card and Credit Card • RTGS • Mobile Banking • WAP • Tele Banking • Internet Banking • Bank assurance • Banking Ombudsman Scheme • Demat Account. 	

Course Learning Outcomes: By the end of the course student will be able to critically assess current and future metrics, research technologies, and research data output related to the subject.

- Develop an understanding of functions and theories of banking
- Assess the types of banking companies and their functions.
- Analyze the banking regulations and banking instruments
- Evaluate the contemporary practices of banking system in India

List of PSDA Activities:

- Each student to submit an in-depth analysis of reforms in banking in India.
- Every student to present a Term Paper containing an analysis on trends of indicators and instruments of monetary control.

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
E. Gordon, K. Natarajan	Banking Theory, Law and Practice	Himalaya Publication	2021	9789354337819	432
Dr. A. Rama, A. Aruna Devi	Banking Technology	New Century Book House	2010	9788123418191	240
KPM Sundharam, PN Varshney	Banking Theory, Law and Practice	Sultan Chand & Sons	2014	9788180540181	956

Course Title: Research Methodology

L	T	P	Total Credits
4	0	0	4

	Lecture Hours
Unit I: Nature and Scope of Research Methodology	18
Types of research: Exploratory, Conclusive (Descriptive and Causal), Research process and steps in conducting research; Approaches of research: deductive, Inductive, qualitative and quantitative; Planning a research project: Problem identification and formulation. Research Design: Exploratory, Descriptive and Experimental.	
Unit II: Research Methods and Data Collection Technique	18
Research modelling: Types, and Stages; Data collection methods: Survey, Observation and Questionnaire; Questionnaire Design: Steps in constructing a questionnaire, Types of questions, Attitude measurement; Scaling techniques: Ratio, interval, ordinal and nominal; Sampling Plan: Sampling frame, sample selection methods- Probability and non-probability, sample size; Sampling and non-sampling errors; Editing, tabulating and validating of data.	
Unit III: Data Analysis Techniques	18
Descriptive statistics, Review of hypothesis testing procedures: Parametric tests (z-test, t-test, and F-test) and Non-parametric test(Chi-square test, One-way and two-way ANOVA)	

Associative and Predictive analysis: Correlation and Regression- bivariate and multivariate Multivariate Techniques: Multi-Dimensional scaling, Data reduction (Factor analysis) and cluster analysis Data Analysis: Introduction to statistical software	
Unit IV: Field Project and Report Writing	18
Pre-Writing considerations, Research report components, Common Problems encountered when preparing the Research Report. Presenting research report.	

Course Learning Outcomes: By the end of this course, students will be able to

- Analyze qualitative and quantitative data, and explain how evidence (including research by others) gathered supports or refutes an initial hypothesis.
- Formulate research questions designed to test, refine, and build theories
- Identify and demonstrate facility in research designs and data collection strategies that are most appropriate to a particular research project
- Formulate a complete and logical plan for data analysis, interpret research findings and draw appropriate conclusions

List of Professional Skill Development Activities (PSDA):

Each student shall be given a problem statement to write a research proposal or a synopsis.

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
Donald R. Cooper, Pamela S. Schindler	Business Research Methods, 12 ed.	McGraw-Hill Education	2014	9781259070952	692
Naresh Malhotra	Marketing Research - An Applied Orientation	Pearson Education Limited.	2019	9781292265636	882
C. R. Kothari	Research Methodology	New Age International (P) Limited	2013	9788122436235	449

L	T	P	Total Credits
4	0	0	4

Course Title: Business Data Analytics

	Lecture Hours
	18

Unit I: Introduction	
Data & Data Science; Introduce Data and Data Science, Data analytics and data Conclusion using MS-Excel, Classification of Analytics, Introduction of Big Data, 5V of Big data, Big data as Solution in current business, Traditional Business intelligence versus Big data technology, Challenges for big data analytics; Data driven decision making.	
Unit II: Analytical Tools	18
Descriptive Statistics and Inferential Statistics; Advanced Analytical Techniques; Data Cleansing & Preparation; Data Summarization and Visualization; Describe data using charts and basic statistical measures. Correlation.	
Unit III: Predictive Analytics	18
Simple Linear Regression; Coefficient of Determination; Residual Analysis; Confidence & Prediction intervals; Multiple Linear Regression; Interpretation of Regression Coefficients; heteroscedasticity; multi-collinearity.	
Unit IV: Getting started with R and Textual Data Analysis	18
Introduction to R and R Studio Basics of textual data analysis, significance, application, and challenges. Methods and Techniques of textual analysis: Text Mining, Categorization, Entity Extraction, Sentiment Analysis, Deep Linguistics.	

Course Learning Outcomes: By the end of this course, students will be able to

- Demonstrate a sophisticated understanding of the concepts and methods; know the exact scopes and possible limitations of each method; and show capability of using data analytics skills to provide constructive guidance in decision making.
- Apply advanced techniques to conduct thorough and insightful analysis, and interpret the results correctly with detailed and useful information.
- Show substantial understanding of the real problems; conduct deep data analytics using correct methods; and draw reasonable conclusions with sufficient explanation and elaboration.
- Evaluate and Write an insightful and well-organized report for a real-world case study, including thoughtful and convincing details.

List of Professional Skill Development Activities (PSDA):

- Create Linear Regression Models using Excel; Interpretation of results. Applying tests for heteroscedasticity and multi-collinearity.
- Read datasets into R - Export data from R - Manipulate and Process Data in R - Use functions and packages in R. Demonstrate with a Case Study to perform basic analytics using R.
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Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
Michael Alexander,	Microsoft Business	Wiley	2014	97811	384

Jared Decker, Bernard Wehbe	Intelligence Tools for Excel Analysts			18821 827	
James Evans	Business Analytics	Pearson	2019	97801 35231 678	704
U Dinesh Kumar	Business Analytics: The Science of Data - Driven Decision Making	Wiley	2017	97881 26568 772	
Alan McKee	Textual Analysis: A Beginner's Guide	SAGE Publication s	2003	97807 61949 930	160
Bharti Motwani	Data Analytics with R	Wiley	2019	97881 26576 463	664

**Course Title: New Venture Planning and
Development**

L	T	P	Total Credits
2	0	0	2

	Teaching Hours
Unit I: Starting New Venture	9
New Venture: Meaning and features. Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing creativity. Impediments to creativity. The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Evaluation of key issues. Franchising: How a Franchise works. Evaluating the franchising opportunities	
Unit II: Legal Challenges in Setting up Business	9
Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Main Provisions of Intellectual Property Protection Acts: The Copyright Act, 1957, The Patents Act, 1970, The Trade Marks Act, 1999, The Geographical Indications of Goods (Registration and Protection) Act, 1999, and The Designs Act, 2000. Legal acts governing businesses in India: The Micro, Small and Medium Enterprises Development Act, 2006, The Indian Partnership Act, 1932, The Companies Act, 2013, The Competition Act, 2002, The Limited Liability Partnership Act, 2008, The Insolvency and Bankruptcy Code, 2016. Identifying Form of Organization	

and their procedures and compliances.	
Unit III: Search for Entrepreneurial Capital	9
The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures: Startup India, Stand Up India, Make in India, etc.	
Unit IV: Business Plan Preparation for New Ventures	9
Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule. Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.	

Course Learning Outcomes: By the end of this course, students will be able to

- Generate a business idea using different techniques and describe sources of innovative ideas
- Evaluate advantages of acquiring an ongoing venture with a case study;
- Present a comparative analysis of various government schemes which are suitable for the business idea;
- Develop a marketing plan for a business idea and Prepare and present a well-conceived Business Plan.

List of Professional Skill Development Activities (PSDA):

- Present an idea which can have IPR like patents along with comparative analysis of patents already granted in similar field.
- Present a comparative analysis of various government schemes which are suitable for the business idea

Text / Reference Books:

Author	Title	Publisher	Year of	ISBN	Pag
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			publicatio n		es
Justin G. Longenecker, J. William Petty, Leslie E. Palich, and Frank Hoy	Small Business Management: Launching & Growing Entrepreneurial Ventures (20 th Edition)	Cengage	2023	978-0-3577-1880-3	712
Mike Kennard	Innovation and Entrepreneurship	Routledge	2021	978-0-367-51057-2	114
Debasish Biswas and Chanchal Dey	Entrepreneurship Development in India	Routledge	2021	978-0-367-76219-3	117
Robert D. Hisrich, Micheal P. Peters, Dean A. Shepherd, Sabyasachi Sinha	Entrepreneurship (11 th Edition)	McGraw Hill	2020	978-9390113309	696
Donald F. Kuratko and Jeffrey S. Hornsby	New Venture Management: The Entrepreneur's Roadmap for Development, Management, and Growth (3 rd Edition)	Routledge	2020	978-0367466725	356
Bruce R. Barringer and R. Duane Ireland	Entrepreneurship: Successfully Launching New Ventures (6 th Edition)	Pearson	2019	978-1-292-25533-0	617
Norman M. Scarborough and Jeffrey R. Cornwall	Essentials of Entrepreneurship and Small Business Management (9 th Edition)	Pearson	2019	978-1-292-26602-2	827
Mary Jane Byrd and Leon Megginson	Small Business Management: An Entrepreneur's Guidebook (8 th Edition)	McGraw Hill	2017	978-1259538988	496
Robert D. Hisrich and Veland Ramadani	Effective Entrepreneurial Management: Strategy, Planning, Risk Management, and Organization	Springer	2017	978-3-319-50465-0	230

Stephen Spinelli, Jr. and Robert J. Adams, Jr.	New Venture Creation: Entrepreneurship for the 21st Century (10 th Edition)	McGraw-Hill Education	2016	978-0-07-786248-8	484
David H. Holt	Entrepreneurship: New Venture Creation	Pearson	2016	978-9332568730	584
Kathleen R. Allen	Launching New Ventures: An Entrepreneurial Approach	South-Western College Publishing	2015	978-1305102507	608
T.V Rao and Donald F. Kuratko	Entrepreneurship A South-Asian Perspective	Cengage learning	2012	978-8131517161	648

Course Title: People Management

L	T	P	Total Credits
4	0	0	4

	Lecture Hours
Unit I: Managing and Evaluating Oneself	18
<ul style="list-style-type: none"> • MindManagement, TimeManagement, TacklingTimeRobbers, • Planningworkload, ActiveListening, DecisionMaking-steps, • Managingyourmanager, • Evaluatingand buildingapersonal developmentplan for oneself. 	
Unit II: Human Resource Planning and Forecasting Managing and Motivating Others	18
<ul style="list-style-type: none"> • BasicsofPeopleManagementanditssignificance, • DifferencebetweenPeopleManagementandHumanResourceManagement; impact of individual and organizational factors on people management, • Motivating Others -Employee First Strategy: Employee First Customer Second. • Developing Intrinsic Motivation amongst People –PeopleFirst Strategy: Emergingcases. 	
Unit III: BuildingTeamandPeerNetworks	18
<ul style="list-style-type: none"> • TeamBuildingProcess, ManagingDiversityinTeams, Competencymapping, • TeamRoles, TeamIdentity, TeamCharter, Team Performance, • Managing behaviour of people in groups, 360 Degree Feedback as a Developmenttool. 	

<ul style="list-style-type: none"> • Group Dynamics, Challenges of getting work done; • Significance of prioritization and assigning work to team members, Importance of peer networks in an Organization. 	
Unit IV: Managing Evaluation, Assessment and Leading People & Resolving Conflicts	18
<ul style="list-style-type: none"> • Managing Performance, Appraisal methods, Role Reviews and performance management, • Dealing with Poor Performers, Agreeing Performance Targets, • Negative Feedback, Performance Management System, 360 Degree Feedback as a Performance Appraisal Tool. • Leading people to achieve the vision and mission of the Organization. • Leadership for high performance culture, • Leadership Styles for creating conducive organizational climate and culture of excellence. • Managing different types of conflicts in an Organization, Problem solving and quality improvement process. 	

Course Learning Outcomes: On completion of the course students should be able to-

- Understand decision making skills and prepare time management framework in real life situations;
- Apply team building skills and leadership qualities;
- Analyze the applicability of people first strategy in an organisation;
- Assess and evaluate teams' performance and resolve conflict.

List of Professional Skill Development Activities (PSDA):

- Practice of meditation techniques (brain stilling exercise) for mind management.
- Build a personal development plan for themselves.
- Prepare time management framework for themselves.
- Participate in simulation exercise on preparing a workload plan in an organisation based on a case study.

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
Wellington, P.	Effective People Management: Improve Performance Delegate More Effectively	Kogan Page Publishers.	2011	074946285X	256
Thomas, M.	Mastering People Management.	Thorogood Publishing.	2007	813090537X	210
Randall, J., & Sim, A. J.	Managing People at	Routledge.	2013	B00GISSD16	418

	Work.				
Thomson,R.,&Thomson,A	ManagingPeople.	Routledge.	2012	9780418713542	192

B.Com (Hons.) - 5thSemester

S.No	Course Title	Course Type	Credits			Credit Units
			L	T	P	
1	Financial Management	Core Course	4	-	-	4
2	Income-Tax Law and Practice	Core Course	4	-	-	4
3	Security Analysis and Portfolio Management	Core Course	4	-	-	4
4	Microfinance/Brand Management	Discipline Specific	4	-	-	4
5	Fintech in Banking & Insurance/Advertising and Personal Selling	Discipline Specific	4	-	-	4
6	Financial Technology and Analytics	Skill Enhancement	2	-	-	2
7	International Business	Allied Course	4	-	-	4
8	Summer Internship	NTCC	-	-	-	S/US
			Min Required: 26			
			Semester Credits: 26			

Course Title: Financial Management

L	T	P	Total Credits
4	0	0	4

	Lecture Hours
Unit I - Introduction to Financial Management	18
<ul style="list-style-type: none"> Nature, scope, and objectives of financial management- profit maximization Vs wealth maximization; Time value of money, Risk and Return Analysis; Sources of Finance - Different Sources of Finance including internal sources, external sources, other sources like Venture capital, Lease financing, Financial institution, Private equity, Bonds etc. 	
Unit II - Cost of Capital and Financing Decision	18
<ul style="list-style-type: none"> Sources of long-term financing, Components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating Leverage, Financial Leverage and Combined Leverage. EBIT-EPS Analysis. Cost-Benefits Analysis including social cost. Determinants of Optimum Capital Structure. 	
Unit III: Investing Decisions – Capital Budgeting and Working Capital Management	18
<ul style="list-style-type: none"> Capital Budgeting - Nature of Investment, Evaluation, Estimation of Cash Flows, Criteria for Capital Budgeting Decisions, Capital Budgeting Techniques: Pay back, ARR, Discounted Payback NPV, IRR, PI, Comparison of Methods of Capital Budgeting, Issues Involved in Capital Budgeting. Working Capital Management - Factors Influencing Working Capital Policy, Operating Cycle Analysis, Management of Inventory, Management of Receivables & Payables, Factoring - a tool of Receivable Management, Management of Cash and Marketable Securities, Financing of Working Capital. 	
Unit IV: Dividend Decision & Valuations Concepts;	18
<ul style="list-style-type: none"> Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy. Value maximization- concept and implications, Economic Value Added (EVA), Market Value Added (MVA). 	

Course Learning Outcomes: At the end of this course, the students will be able to develop basic understanding of fundamentals & concepts of financial management and its applicability in decision making.

- Understanding of the conceptual framework of financial management, financial decision & its interrelationship.
- Assessment of cost of capital along with understanding of considerations to compose optimum Capital Structure.
- Application of financial concepts & techniques in various decisions like capital budgeting & working capital management.
- Development of skills in making Dividend & CSR policies.

List of Professional Skill Development Activities (PSDA):

- Study of Dividend patterns of Listed companies of India.
- Study of Corporate Social Responsibility (CSR) Reporting Practices in India.

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
Prasana Chandra	Financial Management: Theory & Practice	Tata- McGraw-Hill Education	2019	9353166527	1132
Preeti Singh	Foundations of Financial Management	ASE	2009	9788180522789	564
I M Pandey	Financial Management	Pearson Education	2021	978-9390577255	1056
M Y Khan, P K Jain	Financial Management: Text, Problems and Cases	Tata- McGraw-Hill Education	2018	9789353162184	1446
Van Horne, Dhamija	Financial Management & Policy	Pearson Education	2011	9788131754467	968
R P Rustagi	Financial Management	Tata- McGraw-Hill Education	2018	9388266390	1016
Eugene F. Brigham, Michael C. Ehrhardt	Financial Management: Theory & Practice: Theory and Practice	Cengage	2019	1337902608	1161

Course Title: Income Tax Law and Practice

L	T	P	Total Credits
4	0	0	4

	Lecture Hours
Unit I: Basic Concepts	18
<ul style="list-style-type: none"> • Tax: concept, types – direct and indirect; canons of taxation; • Direct Tax: Need, features and basis of charges. • Income Tax (as per Income Tax Act 1961 and amendments): Basic Concepts; Residential status; Scope of Total Income, Heads of Income; • Incomes which do not form a part of Total Income; • Agriculture Income and its taxability. 	
Unit II: Income from Salary and House Property	18
<ul style="list-style-type: none"> • Meaning of salary, Basis of charge, conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary. • Income from house property Basis of charge, Determinants of Annual Value, Deductions and exemptions, computation of taxable income House Property. 	
Unit III: Profits and gains from business or profession, capital gains and income from other sources	18
<ul style="list-style-type: none"> • Meaning of business income, methods of accounting, Deductions and Disallowances under the Act, Computation of presumptive income under Income-tax Act, Computation of taxable income from Business and profession. • Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains; Meaning of Transfer, Computation of taxable capital Gain. • Income from Other Sources Basis of charge - Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races, Card games etc., Permissible deductions, impermissible deductions 	
Unit IV: Computation of Total income and Tax Liability of individual and HUF, and Preparation of Return of Income	18
<ul style="list-style-type: none"> • Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals and HUF. • Filing of returns: Manually and on-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory on-line filing of returns for specified assessees 	

Course Learning Outcomes: After the completion of the course, the learners will be able to:

- Comprehend the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons;

- Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions;
- Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income;
- Calculate the tax liability of an individual and HUF as well as deductions from gross total income and determine the total income of an individual and HUF and Comprehend the provisions relating to filing of return of income.

List of Professional Skill Development Activities (PSDA):

- Apply for TAN for a firm and file its TDS return;
- Visit the website of Income Tax Department, Government of India and fill the various online ITR forms with hypothetical data..

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
G. Ahuja, & R. Gupta.	Simplified Approach to Income Tax	Flair Publications Pvt. Ltd., New Delhi	2020	9789380940465	533
V. K. Singhania & M. Singhania	Student's Guide to Income Tax including GST – Problems and Solutions	Taxmann Publications	2021	9788194939757	588
	Study material of ICAI Intermediate Paper 4A: Income-tax Law.				

Course Title: Security Analysis and Portfolio Management

L	T	P	Total Credits
4	0	0	4

	Lecture Hours
Unit-1 Introduction to Investments & The Markets for Securities	18
Investments and Speculation, avenues for Investment, objectives, constraints and policies, attributes of an investible instrument. Alternatives avenues of investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds, Process of Investment Decision Making. Risks involved in Investments including the concept of beta, Principle of Dominance. Classification of financial markets, Indian Security Markets - Primary Market, Secondary Market and Derivative Market, Study of market indexes of India.	
Unit-2 - Valuation of Securities	18

Bond pricing & Valuation, concept and types of valuation, valuation of deep discount bonds and floating rate bonds, current yield, weighted yield, yield to maturity and yield to call of bonds. Preference share Valuation and Analysis both redeemable and irredeemable. Equity Share Valuation - Balance Sheet Techniques- Book value, Liquidation value, Replacement cost. Discounted Cash Flow Techniques: Dividend discount model, Free cash flow model. Relative Valuation Techniques: Price-earnings ratio, Price-book value ratio, Price-sales ratio	
Unit-3- Security Analysis	18
Fundamental Security Analysis- EIC approach, DU Pont Analysis, Economic Value Added (EVA). Technical Security Analysis- Charting- the basic tool of technical analysis, Dow Theory, Elliot Wave Theory, Price and volume charts, Pattern analysis.	
Unit-4- Portfolio Analysis and Management	18
Efficient Market Theory: Basic concept, Random Walk theory, weak form of EMH, Semi-strong form, Strong form. Portfolio Analysis: Risk and Return, Measurement of risk, Portfolio management, Return and risk in context of portfolio, two security portfolio, calculation of correlation coefficient and risk of a portfolio. Markowitz: Portfolio Selection Model, Capital Asset Pricing Model, Sharpe's Single Index Model and Portfolio Evaluation Treynor, Sharpe and Jensen.	

Course Learning Outcomes: Students who complete this course will be able to:

- Identify the factors affecting the risk in an investment.
- Describe basics of forming a portfolio managing the risk.
- Explain the modus operandi of stock exchanges in India.
- Outline various models of portfolio management and their applicability.

List of Professional Skill Development Activities (PSDA):

- Identify 3 sectors and select 2 companies from each sector, collect historical data of stock prices for the same. Perform Risk-return analysis on selected stocks.
- Select one company from any sector, collect data on their 5 years financial performance and conduct fundamental analysis.

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
Punithavathy Pandian	Security Analysis & Portfolio Management	Vikas Publishing House	2012	978-9325963085	496
Chandra P	Investment Analysis and Portfolio Management	Tata McGraw Hill	2017	978-0070249073	880
Bodie, Zvi, Kane, Alex,	Investment	Tata McGraw	2019	978-8194113850	1084

Marcus, Alan J, Mohanty	Management	Hill			
Jones, Charles P	Investments: Analysis and Management	Wiley Publications	2019	978-1118975589	670
Preeti Singh	Investment Management	Himalaya Publishing	2010	978-8184880670	452
V. K. Bhalla	Portfolio Analysis and Management	Sultan Chand & Sons	2008	978-8121912488	1144
Fischer & Jordan	Security Analysis and Portfolio Management	Prentice Hall India	2018	978-9353066284	536

Course Title: Micro Finance

L	T	P	Total Credits
4	0	0	4

	Lecture Hours
Unit-1 Introduction to Micro Finance	18
<ul style="list-style-type: none"> History of Microfinance, Definition, Functions, Scope and Limitations of Models in microfinance, other microfinance services, role of microfinance in livelihood promotion, participatory rural appraisal Establishment of MFIs, Management of group dynamics, federation of SHGs, Innovation in Indian Microfinance 	
Unit-2 – Role of SHGs in promoting Micro Finance	18
<ul style="list-style-type: none"> Government Schemes for Rural Development –Self Employment and Entrepreneurship Development. Self Help Group Approach: Concept- Objectives – Promotion, Group -Dynamics in Growth of SHGs: Issues to be addressed – General Functioning Norms, Books kept by a SHG - Best Practices in Microfinance – Empowerment Strategy, Networking of Self-Help Groups; Institutionalization of Self Help Movement; Objectives and Functions of Networking – Credit Rating and Bank Linkage. 	
Unit-3- Micro Finance: Rating and appraisal	18
<ul style="list-style-type: none"> Sustainable Development Issues: Assessment of MFIs, Rating of Microfinance Institutions; Nonfinancial Parameters; Financial Parameters; Approach for MFI Evaluation –CRISIL Model, CRISIL’s Criteria for MFI Evaluation, MICROS – Regulatory Framework-Recommendations –E governance for Rural Masses 	
Unit-4 Microfinancing programs and instruments	18
<ul style="list-style-type: none"> Grameen Experiment, Savings Program - Microcredit Summit1997 	

<p>and Policy Planning, Microcredit and Microfinance: Agenda for Policy Planning; Development of Microfinance Products</p> <ul style="list-style-type: none"> • Microinsurance, Regulation of Micro insurance; Insurer MFI Partnership Model • Securitization, Need for Securitization in India – ICICI Bank Lending Product 	
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Course Learning Outcomes: By the end of this course, students will be able to

- Describe and discuss the key terminology, concepts tools and techniques related to Micro Finance
- Apply the tools and techniques to a variety of business contexts
- Analyze various government programs and ratings techniques.
- Interpret various government policies and schemes, and use them to inform decision-making

List of Professional Skill Development Activities (PSDA):

- Presentation on ongoing schemes under micro finance development in India
- Term paper on the Impact of Micro Finance on Micro entrepreneurs in India.

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
Karmakar KG,	National Bank for Agriculture and Rural Development (NABARD), Mumbai Microfinance In India,	Sage Publication	2008	978-8180545382	-
Wilson, Kim., Harper, Malcolm & Griffith, Mathew	Financial Promise for the Poor, How Groups Build Micro savings,	Books for Development, Bangalore.	2010	978-0070965706	-
Shukla, Rajesh	How India Earns, Spends & Saves Unmasking the Real India?	National Council for Applied Economic Research, New Delhi	2010	978-8180521836	-
B.P. Nanda, SK Das, J.Rath,	“Micro Finance and Rural Development	New Century Publication,	2008	978-932597616	-

	in India,			0	
OC Rana, Hemraj	Microfinance	Himalayan Publishing	2016	978-9352021048	186
Pradeep Kumar Mishra.	Microfinance Management	Cengage	2019	978-9353501617	-
IICF	Microfinance	Macmillan	-	978-9350595220	52

Course Title: Brand Management

L	T	P	Total Credits
4	0	0	4

	Lecture Hours
Unit I: Introduction to Product Management, New Product Development and PLC	18
<ul style="list-style-type: none"> • Product Management: Introduction, Concepts, Need, Scope, Significance & Strategies. • Product Strategy as an element of competitive strategy • Defining Competitive set • Category Attractiveness Analysis • New Product Development Process: Introduction, Need & Significance • Product Innovation • New Product Ideation, Product Testing • New Product Forecasting and Adoption • Product Strategy over Life Cycle • Linking Strategy to Product Portfolio 	
Unit II: Introduction to Brand and Brand Management	18
<ul style="list-style-type: none"> • Introduction to Brand Management • Definition and importance of brands • Evolution of brand management • Brand equity and its components • Branding strategies and its impact on consumer behavior • Brand identity: Vision, mission, and values • Brand personality and positioning • Brand architecture models (e.g., branded house, house of brands) • Managing brand extensions and sub-brands 	

Unit III: Designing & Implementing Brand and Brand Marketing Programs & Strategies	18
<ul style="list-style-type: none"> • Creating a brand from scratch • Brand naming and logo design • Packaging and brand communication • Building brand awareness and brand equity • Integrated marketing communications (IMC) for brands • Advertising, public relations, and social media strategies • Influencer marketing and brand endorsements • Measuring brand communication effectiveness 	
Unit IV: Brand Equity Measurement and Management, Latest trends and practices	18
<ul style="list-style-type: none"> • Brand Value Chain • Brand Value Chain, Brand tracking Studies • Understanding and Measuring brand equity using Aaker, Keller, Kapferer, Young and Rubicam, Inter brand methodologies (methods of brand valuation) • Role of Technology as a key driver in product and brand management. • The Digital Brand & the Rise of Chatbots • Emerging Trends in Brand Management Strategies • Marketing & Branding of Services 	

Course Learning Outcomes: Upon successful completion of this course the student will be able to:

- Identify, discuss and indicate variables that drive the success of brands and product lines
- Utilize practical tools to interpret and relate product and brand strategies in context of customers and industry.
- Analyse the interrelationships among the identified success drivers.
- Evaluate the product and branding strategies with reference to customer segment(s) and strategic groups within the industry.

List of Professional Skill Development Activities (PSDA):

1. Students will work on a brand management project or case study and present their findings and recommendations to the class.
2. Understand, apply and analyze theories of Product and Brand Management and write a Term Paper.

Text / Reference Books:

Au tho r	T i t l e	Publish er	Year of publicati on	ISBN	Pag es

C. Merle Crawford, C. Anthony Di Benedetto	New Products Management	McGra w-Hill Educati on	2020	9781260575 088	494
Robert G. Cooper	Winning at New Products:Creating Value Through Innovation	Basic Books	2017	9780465093 335	448
Cooper, Edgett, Kleinschmidt	Portfolio Management for New Products	Basic Books	2010	9780201328 141	230
Kenneth B. Kahn	The PDMA Handbook of New Product Development	Wiley & Sons	2012	-	492
Donald Lehmann	Product Management	Tata McGra w- Hill	2005	9781283189 637	494
Kevin Lane Keller	Strategic Brand Management: Building, Measuring, and Managing Brand Equity	Pearson	2013	9780273779 414	590
Jean-Noël Kapferer	The New Strategic Brand Management: Creating and Sustaining Brand Equity Long Term	Kogan Page	2004	9780749442 835	497

Course Title: Fintech in Banking and Insurance

L	T	P	Total Credits
4	0	0	4

	Lecture Hours
Unit-1 Evolution and introduction to FinTech	18
<ul style="list-style-type: none"> • BFSI Value chain • Fintech and digital transformation of banking and insurance • Modern Banking Landscape • Fintech: Challenges and opportunities for banking and insurance companies 	
Unit-2 – BankTech	18
<ul style="list-style-type: none"> • Regulatory Framework for Product Pricing, loan origination and servicing • Social media-based profiling, comparison tools and aggregators • Dynamic credit rating, Risk management & underwriting • Using Credit Counsellor Robo/Bot for faster approvals & funding • Utilizing data science tools and machine learning for data mining/ cross sale • Hybrid Lending Products 	
Unit-3- InsurTech	18
<ul style="list-style-type: none"> • Objective and Functions of InsurTech • Business model disruption and Aggregators • AI/ML and IoT in InsurTech • Fraud Detection and Risk Modeling in InsurTech • Processing claims and Underwriting • Innovations in Insurance Services • Unicorns and business models 	
Unit-4- Role of Robo Advisors in Banking and Insurance	18
<ul style="list-style-type: none"> • Robo Advisory • Automating Investment rules • ML/AI in Robo-advisory • Robo-advisory Platforms and Architecture • Building a Robo Advisory Platform • Unicorns of Robo-advisory and business models • State of Robo-advisory in India 	

Course Learning Outcomes: By the end of this course, students will be able to

- Describe and discuss the key terminology, concepts tools and techniques used in Fintech for Banking and Insurance.
- Applying their financial knowledge in the area of BankTech and InsurTech using various financial tools and techniques.

- Analyzing the technological disruption caused by fintech in Banking and Insurance.
- Evaluating the impact of robo advisors in the area of BankTech and InsurTech.

List of Professional Skill Development Activities (PSDA):

- Presentation on the fintech disruptions in multiple industries including banking and insurance.
- Term paper on application and impact of robo advisor in various industrial sectors.

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
Thomas Walker · Elaheh Nikbakht · Maher Kooli	The Fintech Disruption: How Financial Innovation is Transforming the Banking Industry	Palgrave	2023	978-3-031-23069-1	378
Henri Arslanian, Fabrice Fischer	The Future of Finance: The Impact of FinTech, AI, and Crypto on Financial Services	Springer	2019	978-3-030-14533-0	312
Sabine L.B VanderLinden, Shān M. Millie, Nicole Anderson, Susanne Chishti	The INSURTECH Book: The Insurance Technology Handbook for Investors, Entrepreneurs and FinTech Visionaries	Wiley	2018	9781119362210	328
Rob Reider, Alex Michalka	Build a Robo Advisor with Python (From Scratch) MEAP v1	Manning Publications	2023	9781633439672	300

Course Title: Advertising and Personal Selling

L	T	P	Total Credits
4	0	0	4

	Lecture Hours
Unit I: Introduction to Advertising	18
• Communication Process;	

<ul style="list-style-type: none"> Information Response Hierarchy Models- AIDA Model & Hierarchy of Effects Model; Advertising: Importance, types and objectives; DAGMAR Approach; Target audience selection- basis; Methods of setting of Advertising Budget 	
Unit II: Advertising Message & Media Decisions	18
<ul style="list-style-type: none"> Advertising Message-Advertising appeals; Elements of print and broadcast advertising copy; Types of Advertising Media- strengths and limitations; Factors influencing selection of advertising media; Media Scheduling. 	
Unit III: Advertising Effectiveness & Institutional Framework	18
<ul style="list-style-type: none"> Rationale of measuring advertising effectiveness; Communication and Sales Effect; Pre and Post- testing Techniques; Advertising Agency: Role, types and selection. Ethical and legal aspects of advertising. Role of Advertising Standards Council of India (ASCI). 	
Unit IV: Personal Selling : Introduction & Process	18
<ul style="list-style-type: none"> Concept of Personal Selling and Salesmanship; Qualities of a good salesperson. Ethical conduct in selling. Types of salespersons; Role of Personal Selling in CRM; AIDAS model of selling. Buying Motives.Prospecting, Pre-Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up; Sales Reports and Sales Audit. 	

Course Learning Outcomes: By the end of the course students will be able to-

- Identify communication objectives behind advertising and personal selling
- Assess the various advertising and media elements used in the advertising decisions.
- Analyze various ethical and legal issues of advertising.
- Evaluate and apply knowledge of personal selling strategies in enhancing brand visibility and awareness.

List of Professional Skill Development Activities (PSDA):

- Students need to formulate a detailed advertising campaign of a new apparel brand entering Indian market.

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
R. Batra, John G. Myers, David A. Aaker	Advertising Management	Pearson Education	2002	978-8177588507	754

G.E. Belch, M.A. Belch, K. Purani	Advertising and Promotion: An Integrated Marketing Communications Perspective	McGraw Hill Education	2017	978-1259026850	1064
S. Castleberry , J. Tanner	Selling: Building Partnerships	MsGraw Hill	2018	978-1259573200	592
C.H. Van Heerden , A. Drotsky	Personal selling	Juta Legal and Academic Publishers	2010	978-0702188602	325

Course Title: Financial Technology and Analytics

L	T	P	Total Credits
2	0	0	2

	Lecture Hours
Unit I: Introduction	9
<ul style="list-style-type: none"> Evolution of technology in Financial Markets; FinTech and the Transformation in Financial Services; The domains of FinTech; Fin Tech investments; Business Models in Fin Tech.Lending and Personal Finance; FinTech and the Online Lending Landscape - Rise of alternate finance, future of SME lending; Funding Ecosystem; Crowdfunding and business financing; payments and retail transactions; Digitization of Financial Services (Retail Banking & Corporate Banking). 	
Unit II: Digital Payments, Cryptocurrencies, and Blockchain	9
<ul style="list-style-type: none"> Digital Payments & Innovations; Cashless society; Developing Countries and DFS: The Story of Mobile Money; RTGS systems; Crypto-currencies and Blockchain – Understanding of Blockchain technology, its potential and application – overview of crypto currency, Legal and Regulatory Implications of Cryptocurrencies. 	
Unit III: FinTech in India	9
<ul style="list-style-type: none"> FinTech in India: Opportunities and challenges; Role of FinTech in Financial Inclusion and Financial Integration; FinTech & Government Regulations; Implications of FinTech Developments for Banks and Bank Supervision; Social Implications of FinTech Transformation. Contemporary Case studies of financial technologies in India. 	
Unit IV: Analytics	9
<ul style="list-style-type: none"> Artificial Intelligence and Machine Learning applications in Accounts and Finance; Understanding the technology enabling FinTech - and 	

what constitutes a FinTech application; Future of AI in Robo-Advice; RPA (Overview of Robotic Process Automation); Data Analytics in Financial Services; Data Security, its overview Cybersecurity – Overview of cybersecurity industry's best practices and standards.	
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Course Learning Outcomes: Learning outcomes of this course are –

- To Understand the different business models under Fin Tech industry;
- Discuss the contribution of mobile banking payment system in creating a cashless economy;
- Analyze the functioning of Crowd Funding, Cryptocurrency, AI, Big Data Robotic Process Automation, Blockchain;
- Evaluate the growth of Fin Tech industry in India and the relevance of various regulatory forms adopted by the government in this regard;

List of Professional Skill Development Activities (PSDA):

- Identify a FinTech startup, analyze, and present a report on its business model.
- Analyze and prepare a report on the functioning of online crowdfunding platforms in India
- Identify a FinTech involved in SME lending business and analyze how they are contributing to restructuring the SME lending landscape.
- Analyze and prepare a report on the role of Digital India Project in building a Cashless society and evaluate its achievements

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
Ioannis Akkizidis, Manuel Stagars	Marketplace Lending, Financial Analysis, and the Future of Credit: Integration, Profitability, and Risk Management	Wiley	2016	9781119099161	344
Susanne Chishti, Janos Barberis	The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries	Wiley	2016	9781119218876	312
Peter H. Diamandis, Steven Kotler	The Future Is Faster Than You Think: How Converging Technologies Are Transforming Business, Industries, and Our Lives	Simon & Schuster	2020	9781982109660	384
Susanne Chishti, Tony Craddock	The PAYTECH Book: The Payment Technology Handbook for Investors, Entrepreneurs, and FinTech	Wiley	2019	9781119551911	256

	Visionaries				
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Course Title: International Business

L	T	P	Total Credits
4	0	0	4

	Lecture Hours
Unit I: Introduction to International Business & International Trade	18
<ul style="list-style-type: none"> International Business: Meaning Nature Scope and Importance of International Business. International business contrasted with domestic businesses – complexities of international business; Internationalization stages and orientations; Modes of entry into International businesses. International Business Environment: Economic, demographic, cultural and political-legal environment. Globalization and its growing importance in the world economy, Impact of Globalization. Theories of International trade - Absolute advantage theory, Comparative advantage theory, The Heckscher–Ohlin theory of trade, New trade theory; Tariff and Non-Tariff Barriers. BOP- Balance of payment account and its components 	
Unit II: Regional economic Integration & Cooperation	18
<ul style="list-style-type: none"> Forms of regional integration; Integration efforts amongst countries in Europe, North America and Asia: EU, NAFTA and SAARC; Cost and benefits of regional economic integration. International Economic Organizations: WTO, UNCTAD, World Bank, and IMF. 	
Unit III: International Financial Environment	18
<ul style="list-style-type: none"> Foreign exchange rate meaning and nature, Types of exchange rate systems – fixed and floating, soft peg, crawling peg, free float, managed float; Foreign exchange risk and exposure. Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates, forward markets, forward rate, long and short forward positions, forwards premium and discount; Arbitrage, Hedging and Speculation. Exchange rate Determination: Types of Exchange rates, Factors affecting exchange rate- relative inflation rates, interest rates, relative interest rates, relative income levels, government controls, expectations. 	
Unit IV: Foreign Direct Investment	18
<ul style="list-style-type: none"> FDI – Reason for FDI, Modes of FDI, Types of FDI - Greenfield investment, Brownfield investments, Mergers & Acquisition, Strategic alliances; Benefits and drawbacks of FDI. FDI in India. 	

Course Learning Outcomes: By the end of the course student will be able to critically assess current and future metrics, research technologies, and research data output related to the subject.

- Understand the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment (including various modes of entry)
- Assess the theoretical dimensions of international trade, significance of different forms of regional economic integration and the concept of Balance of payments.
- Analyze the significance of different forms of regional economic integration and the role played by various international economic organizations such as the WTO, UNCTAD, IMF, and World Bank
- Evaluate the international financial environment, basic features of the foreign exchange market and FDI.

List of Professional Skill Development Activities (PSDA):

- Each student will have to identify entry modes of various companies into international business and carry out SWOT analysis for each company.
- Students will have to collect data to assess trends in foreign direct investment flows in India and draw a comparative with other emerging economies.

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
Sumati Varma	International Business	Pearson Education	2016	978-9332582682	310
Roger Bennett	International Business	Pearson India	2006	978-8177589238	
Anant K. Sundaram , Stewart J. Black	International Business Environment	Prentice Hall India	2012	978-8120311411	368
Dr. Shamsheer Singh	International Business	Galgotia Publishing	2013	81-8218-03401	489
Francis Cherunilam	International Business Environment	Himalaya Publishing	2017	978-9352028795	494
Warren J. Keegan	Global Marketing Management	Pearson Education	2017	978-9332584327	560

B.Com (Hons.) - 6thSemester

S.No	Course Title	Course Type	Credits			Credit Units
			L	T	P	
1	Goods and Services Tax and Customs Law	Core Course	4	-	-	4
2	Leadership and Team Development	Allied Course	4	-	-	4
3	Corporate Reporting and Contemporary Issues	Core Course	4	-	-	4
4	Insurance & Risk Management/Digital Marketing	Discipline Specific	4	-	-	4
5	Block Chain in Banking/ Marketing of Services	Discipline Specific	4	-	-	4
6	Sustainable Development	Skill Enhancement	2	-	-	2
7	Dissertation	Core Course (NTCC)	4	-	-	4
Total Credits			Min Required: 26			Semester Credits: 26

**Course Title: Goods and Services Tax (GST)
And Customs Law**

L	T	P	Total Credits
4	0	0	4

	Lecture Hours
Unit I: Basic Concepts	18
Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning.	
Unit II: Marketing Communication & its Role in Corporate Image Building	18
Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration.	
Unit III: Levy of GST	18
Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications, Input tax credit.	
Unit IV: Procedures under GST and Customs Law	18
Registration under GST law, Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST Custom Law: Concepts; Territorial waters; High seas; Levy of customs duty, Types of custom duties; Valuation; Baggage rules & exemptions.	

Course Learning Outcomes: By the end of this course, students will be able to

- Explain concept, need, and utility of indirect taxes and understand and analyse the taxable event, i.e., supply under GST;
- Identify exemptions for different types of goods and services and examine the various provisions of input tax credit;
- Analyze provisions regarding penalties and interest and to prepare and file GST return on-line;
- Understand the significant provisions of the customs law.

List of Professional Skill Development Activities (PSDA):

- Fill up online various forms of GST Returns for hypothetical firm.
- Prepare e-Way bill for hypothetical firm

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
Vinod K Singhania	Taxmann's Students' Guide to Income Tax including GST	Taxmann	2021	978-8195371419	1064
Vinod K Singhania	Taxmann's Direct Taxes Law & Practice	Taxmann	2020	978-9389546835	1712
Dr Girish Ahuja, Dr Ravi Gupta	Wolters Kluwer Direct Taxes Ready Reckoner	Wolters Kluwers	2020	978-9387506350	1321

Course Title: Leadership and Team Development

L	T	P	Total Credits
4	0	0	4

	Lecture Hours
Unit I: Introduction	18
<ul style="list-style-type: none"> Leadership: Meaning & Concept; Role and Functions of a Leader; The Great Man Theory; Trait Theory; Leadership & 3 Forces Model; Power: Definition & Types; Ways to use Power for Effective Leadership; Creating Appropriate Power Base; Current Trends in Leveraging of Power. 	
Unit II: Leadership Styles	18
<ul style="list-style-type: none"> Self & Personality in Leadership; Leadership Traits & Motive Profile. Lewin's (Iowa) Leadership Styles: Autocratic, Democratic, Free Reign; Contingency Theories of Leadership: Fiedler's Contingency Model, The Path-Goal Theory, Hersey-Blanchard Situational Leadership Theory; Transactional Leadership; Charismatic Leadership; Transformational Leadership. 	
Unit III: Leading & Empowering	18
<ul style="list-style-type: none"> Leader as a Coach; Leader as a Mentor; Empowering Skills; Delegation of Authority; Decentralization; Service Leadership; Servant Leadership; Ethics & Leadership; Sustainable Leadership; Collective Leadership. Leadership Development Practices in various organizations. 	
Unit IV: Team Building and Leading Transformation through High Performance Teams	18
<ul style="list-style-type: none"> Team: Meaning, Characteristics, Types; Team Development Stages - Tuckman's Model, etc.; Team Building; Team Leader; Belbin Team Roles- Action Oriented 	

<ul style="list-style-type: none"> Roles, People Oriented Roles, and Cerebral Roles; • Team Meetings and Leadership; Ginnett-Team Effectiveness Leadership Model (TELM); High Performance Teams & Leadership. Leading Transformation: Context, Shared Vision, Strategy. • Wheel of Transformation Model. Determinants of High Performing Teams: 4 Cs- Context, Composition, Competencies, Change; • Leading Innovative Teams- Employee First Customer Second, Cross-Cultural Teams, Virtual Teams. 	
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Course Learning Outcomes: By the end of the course students will be able to-

- Understand the leadership theories and the key traits of successful Leader.
- Use the leadership self-assessment tool to assess their leadership styles.
- Analyze the strategies of building an effective team with a real-life example.
- Design shared vision and articulate business strategy of a hypothetical organization to create high performing teams.

List of Professional Skill Development Activities (PSDA):

- Each student will identify a Leader of your choice, prepare and present a report highlighting the important traits that have contributed to the effectiveness of that Leader.
- Students will read case study of Starbucks Company on Team Building. Analyze its strategy of building an effective team and present a report of their key learnings.

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
W. Gibb Dyer Jr., Jeffrey H. Dyer , William G. Dyer	Team Building: Proven Strategies for Improving Team Performance	Jossey-Bass	2013	978-1118105139	304
David Day	The Oxford Handbook of Leadership and Organizations	Oxford University Press	2014	978-0199755618	912
Peter G. Northouse	Leadership: Theory & Practice	SAGE Publications, Inc	2018	978-1806362311	528
Jocko Willink	Leadership Strategy and Tactics: Field Manual	St. Martin's Press	2020	978-1250226846	320

Course Title: Corporate Reporting and Contemporary Issues

L	T	P	Total Credits
4	0	0	4

	Lecture Hours
Unit I - Introduction to Corporate Reporting	18
Corporate Reporting – Introduction, Evolution of Corporate Reporting, Qualitative Characteristics of Corporate Reports, Scope, Users, Regulatory Framework of Corporate Reporting, Content of Corporate Annual Reports, Mandatory and Voluntary Disclosure in Corporate Annual Reports. Financial and Non-Financial Reporting in Corporate Annual Reports. Accounting Standards – Introduction, Indian Accounting Standards (IndAS) & their Applications, Overview of International Accounting Standards; IFRS; Understanding US GAAP, Applications of IFRS and Indian GAAP – Inter Comparison.	
Unit II –Content of Corporate Annual Reports	18
Financial Statements, Notes to Accounts, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2018 – Introduction, Overview, Clause 49 Listing Agreements, List of Disclosure as per SEBI (LODR) Regulations 2018, Corporate Governance Report, Board of Directors Report, XBRL Reporting Language – Concept, Meaning, Features, Benefits, Users of XBRL, Current Status of XBRL in India & at International Level	
Unit III: Developments in Corporate Reporting	18
Value Added Statement – Introduction, Background, Gross Value added, Net Value added & its Computation and Need of preparing Value Added Statement; Economic Value Added (EVA) – Introduction, Cost of Capital, Computation of EVA, CAPM, Beta, equity Premium; Market Value Added (MVA) – Introduction, Relationship with EVA, Need, Benefits and Limitations of Corporate Social Responsibility Reporting (CSR) – Introduction, overview, CSR Reporting as per Companies Act 2013, Need & Significance, Business Responsibility Reporting (BRR) – Introduction , Overview, Content of BRR as per SEBI (LODR), Nine Principles of BRR	
Unit IV: Contemporary Issues in Corporate Reporting	18
Sustainability Reporting – Introduction, Need, Evolution, Significance & Future Scope of Sustainability Reporting, GRI (Global Reporting Initiative) Sustainability Reporting Norms & Standards; Triple Bottom Line Reporting – Introduction, Concept, Benefits, Implementation of Triple Bottom Line Reporting; Integrated Reporting – Introduction, Overview, Integrated Reporting Conceptual Framework as per IIRC (International Integrated Reporting Council)	

Course Learning Outcomes: At the end of this course, the students will be able to develop basic understanding of fundamentals & concepts of financial management and its applicability in decision making.

- Understanding of the basics & conceptual framework Corporate Reporting Practices.

- Assessment of Content of Corporate Annual Reports as per regulatory Framework.
- Assessment of developments in Corporate Reporting Practices
- Analysis of contemporary issues in Corporate Reporting

List of PSDAs

- Study of Voluntary Disclosures in corporate annual reports by listed companies.
- Analyse the current status of Sustainability reporting practices in India.

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
Gupta R Sen	Current Issues in Corporate Reporting: Theory & Practices	Associated Publishers	2006	978-8184290172	
Dey, Panda, Nanda	Corporate Reporting in India	Himalaya Publishing House	2017	978-93-5273-044-5	492
Asish K. Bhattacharyya	Corporate Financial Reporting and Analysis	PHI Learning	2018	978-9387472990	468
Fernando, Murleedharan, Satheesh	Corporate Governance: Principles, Policies and Practices	Pearson Education	2018	978-9353062668	696
Ben, Edwards	Sustainability: A Key Idea for Business and Society	Routledge	2021	978-0367077020	164
Idowu, Baldo	Integrated Reporting: Antecedents and Perspectives for Organizations and Stakeholders (CSR, Sustainability, Ethics & Governance)	Springer	2018	978-3030017187	393

Course Title: Digital Marketing

L	T	P	Total Credits
4	0	0	4

	Lecture Hours
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Unit I: Digital Marketing Fundamentals	11
<ul style="list-style-type: none"> • What is digital marketing? • How is it different from traditional marketing, ROI between Digital and traditional marketing? • New trends and current scenario, Digital marketing a boon or a Bane? • How can digital marketing be a tool of success for companies? • Study and Analysis of recent infographics released by companies about digital marketing? • How did digital marketing help the small companies and top Organisations? • Categorization of digital marketing for the business, SWOT analysis of business, present website and media or promotion plan, Inbound vs Outbound Marketing 	
Unit II: Website Planning and Structure	11
<ul style="list-style-type: none"> • Understanding a website, what is a website, Levels of websites • Diff b/w Blog, Portal and Website • Diff b/w websites: static or dynamic, Domains, Buying a Domain • Website Language & Technology • Core Objective of Website and Flow, • One Page Website, Strategic Design of Home Page • Strategic Design of Products & Services Page • Strategic Design of Pricing Page, Portfolio, Gallery and Contact Us Page • Call to Action (Real Engagement Happens) • Designing Other Pages, SEO Overview • Google Analytics Tracking Code, Website Auditing, Designing Word press Website • Design a New Website and Promote it using techniques taught. 	
Unit III: Search Engine Marketing and Social Media Optimization (SMO)	11
<ul style="list-style-type: none"> • Introduction to Search Engine Marketing • Tools used for Search engine Marketing • PPC /Google AdWords Tool, Display advertising techniques, Report generation • Search Engine Optimization (SEO) • On page optimization techniques, Off page Optimization techniques • Reports, Email Marketing • Introduction to social Media Marketing • Advanced Facebook Marketing, Word Press blog creation • Twitter marketing, LinkedIn Marketing • Google plus marketing • Social Media Analytical Tools • Design a Social Media Campaign to promote Indian Tourism 	
Unit IV: Web Analytics	12
<ul style="list-style-type: none"> • Web Analytics and Integrating with Website • Measurement Metrics • Google Webmaster Tool • Setting up Tool for SEO • Adding and Managing Assets • Integrating WebMaster Tool, Site Map and Site Links • Search Traffic and Links, Google Indexing Managing Crawl Errors • Managing Security Issues • Jobs in Marketing Analytics 	

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| <ul style="list-style-type: none"> Analyse your website using web analytics and suggest strategies to improve the views. | |
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Course Learning Outcomes: Upon successful completion of this course the student will be able to:

- develop an understanding of the digital market characteristics and the nature of competition in such markets
- apply concepts, theories, models, and tools in developing 9P's of digital marketing
- develop an insight and knowledge base of the various underlying concepts driving marketing strategies.
- critically assess current and future metrics, research technologies, and research data output related to the subject.

List of PSDA:

- Create your own blog and promote it using Social Media Strategies
- Create a Word Press Website, perform Web Analytics for word press and for your blogs, and prepare a dashboard for the same

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
Damian Ryan	Understanding Digital Marketing: A Complete Guide to Engaging Customers and Implementing Successful Digital Campaigns	Kogan Page	2020	9781789666014	448
Joe Pulizzi	Epic Content Marketing: How to Tell a Different Story, Break Through the Clutter, and Win More Customers by Marketing Less	McGraw-Hill Education	2013	9780071819916	352
Dave Chaffey, Fiona Ellis-Chadwick, Richard Mayer, Kevin Johnston	Internet Marketing: Strategy, Implementation and Practice	Prentice Hall/Financial Times	2009	9780273717409	702
Judy Strauss, Raymond D. Frost	E-marketing	Taylor & Francis	2016	9781318506517	496
Ben Carter, Gregory Brooks, Frank Catalano, Bud E. Smith	Digital Marketing For Dummies	Wiley	2011	9781119997771	302
Godfrey Parkin	Digital Marketing: Strategies for Online Success	Fox Chapel Publishing	2016	9781607651956	250

Glen L. Urban	Digital Marketing Strategy: Text and Cases	Pearson Prentice Hall	2004	9780131831773	195
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Course Title: Sustainable Development

L	T	P	Total Credits
2	0	0	2

	Lecture Hours
Unit I: Introduction to Sustainable Development	14
<ul style="list-style-type: none"> Sustainable Development: Meaning, Principles, History of Sustainable Development. Components of sustainability, Goal Based Development, Feasibility of Sustainable Development; \ Sustainable Development and International Contribution: International Summits, Conventions, Agreements. Triple Bottom Line approach. Environmental, social and governance (ESG) factors. Role of ICT in Sustainable Development. Community Engagement. Policy framework on Sustainable Development in India. 	
Unit II: Sustainable Development Goals – (SDG’s) -I and (SDG’s)- II	14
<ul style="list-style-type: none"> Sustainable Development Goals: Meaning, Background, Transition from Millennium Development Goals (MDGs) to SDGs. Role of UNDP; SDG Integration. SDGs (1-6): No Poverty, Zero Hunger, Good Health and Well-Being, Quality Education, Gender Equality, Clean Water and Sanitation. SDGs (1-6) in India: Key indicators of performance. SDGs (7-17): Affordable and Clean Energy, Decent Work and Economic Growth, Industry, Innovation and Infrastructure, Reduced Inequalities, Sustainable Cities and Communities, Climate Action, Life Below Water, Life on Land. Peace, Justice and Strong Institutions, Partnerships for the Goals. SDGs (7-17) in India: Key indicators of performance. 	
Unit III: Responsible Production and Mindful Consumption	13
<ul style="list-style-type: none"> Responsible Production and mindful consumption: Concept, rationale, implications, challenges and opportunities. Global initiatives on Sustainable Development by Industry: World Business Council for Business Development. 	
Unit IV: Responsible Investment	13
<ul style="list-style-type: none"> Responsible Investment: concept, rationale, implications, challenges, and opportunities. Socially Responsible Investment: Green Bonds, Carbon Credits. Socially Responsible Mutual Funds. Global Reporting Initiatives. 	

Course Learning Outcomes: By the end of the course students will be able to-

- Identify the key initiatives required to enhance the contribution of an organization towards Sustainable Development.
- Assess the results of Smart Cities Mission Initiative of Government of India.
- Analyze the significance of various steps taken by UNDP to ensure Sustainable Development.
- Evaluate the key achievements of National Programs/Initiatives aligned with SDGs.

List of Professional Skill Development Activities (PSDA):

- Students need to identify an organization and suggest key initiatives required to enhance the contribution of that organization towards Sustainable Development and measure the quantum of improvements that would be achieved by the implementation of such initiatives
- Students will have to prepare and present a report on Smart Cities Mission Initiative of Government of India highlighting the strategy, key features of Smart Cities, achievements, and challenges.

Text / Reference Books:

Author	Title	Publisher	Year of publication	ISBN	Pages
Andres R. Edwards	The Sustainability Revolution: Portrait of a Paradigm Shift	New Society Publishers	2005	978-0865718318	224
David Reid	Sustainable Development: An Introductory Guide	Earthscan Ltd	1995	978-1853832413	284
Rogers, Jalal, Boyd	An Introduction to Sustainable Development	Routledge	2007	978-1032198552	416
Stokke, O.	Sustainable Development	Routledge	2018	978-1318831657	144