Name of Course: B.Com. (Major in Management)

Semester – I

Evolution of Business (BCM 1.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Core

Objectives:

1. To acquaint the learner with the importance and status of business.
2. To inform various forms of business organizations
3. To make them understand importance of business in nation building.

Learning Outcomes: After learning this subject,

1. The learner would understand the importance and utility of business activity.
2. The learner would know about various business forms.
3. The learner would be able to differentiate between various forms.
4. The learner would know the responsibility of business.

Unit	Content
I	**Business:** Meaning, Definition, Characteristics, Importance; Scope of business – Commerce, Trade & Aids to Trade, Need, Advantage; Industrialization - Role & Impact on Economy & Nation.
II	**Forms of business: Sole trader** – Characteristics, Formation, Advantages & Disadvantages; **HUF** – Meaning, Advantage & Disadvantages. **Partnership:** Meaning, Characteristics, Advantages & Disadvantages, Types of Partners, Status: Partnership Deed – Meaning, Importance, Contents
III	**Co-operative Society:** Meaning, Definition, Characteristics, Advantages & Disadvantages Principles of Cooperation. **Joint Stock Company:** Meaning, Definition, Characteristics, Advantages & Disadvantages, Formation, Role of Promoters. Difference between Joint Stock Company and Cooperative Society.
IV	**Social Responsibilities of Business:** CSR – Meaning, Need, Benefit to the General Public, Responsibility of Business towards Stakeholders (Shareholders, Employees, Suppliers, Bankers, consumers and Society.

Books Recommended:

1. **Business Organisation –** S A Sherlekar, Dr. Khushpat s. Jain, Dr. Apexa V. Jain.
2. **Forms of Business Organisation –** Prof. HR Ramanath, Prof. HA Bhaskar, Prof. HR Appannaiah; Himalaya Publishing House.
3. **Essential of Business Administration –** K Aswathapa; Himalaya Publishing House.
4. **Business Ethics –** CVS Murthy; Himalaya Publishing House.
5. **Business Ethics –** An Indian Prespective; A.S Fernando, Chennai.
6. **ICAI Module.**

Name of Course: B.Com. (Major in Management)

Semester – I

Secretarial Practice (BCM 1.2.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Electives

Objectives:

1. To understand the concept of Secretarial Practice
2. To understand the role of a Company Secretary
3. To gain insight on basic secretarial laws laid down by ICSI

Learning Outcomes: After learning this subject,

1. The learner would be able to understand the meaning, qualifications, disqualifications and role of a Company Secretary in the Company in accordance with the provisions of The Companies Act.
2. The learner would know the applicability of Secretarial Standards.

Unit	Content
I	**UNIT I** Meaning of Secretary, Definition of Company Secretary, Qualifications of Company Secretary, Liabilities of Company Secretary. Company Secretary as a Key Managerial Personal (KMP), Process of Appointment of a Company Secretary, Removal Process of Company Secretary Role of a Company Secretary under The Companies Act, 2013.
II	**UNIT II** Company Secretary in Practice, Company Secretary in Employment – Meaning Responsibility of Company Secretary in Practice. Secretarial Standards – Meaning and Application. Overview of Secretarial Standards – Meeting of Board of Directors, Secretarial Standard- II – General Meetings, Secretarial Standard – III – Dividend

Books Recommended:

1. **Company secretarial practice –** Sangeet Kedia, Pooja Law Publishing Co.
2. **Corporate & allied Laws –** P.P.S. Gogna – S. Chand
3. **Company Law –** Dr. G. K. Kapoor, Dr. Sanjay Dhamija – Taxmann Publication

Name of Course: B.Com. (Major in Management)

Semester – I

Entrepreneurship Development (BCM 1.2.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Electives

Objectives:

1. To understand the importance and significance of Entrepreneurship development.
2. To understand the process and opportunities available for new entrant.
3. To encourage the students to go for business.

Learning Outcomes: After learning this subject, students would be able to understand:

1. The importance of entrepreneurship.
2. Basic knowledge to establish business.

Unit	Content
I	**Entrepreneurship:** Meaning – Importance – Nature, Types, and Challenges. Role and Functions of Entrepreneur; Entrepreneurial Leadership – Meaning and Characteristics, Entrepreneurial Leadership, Significance and Impediment of Creativity in Entrepreneurship Process, Techniques of Idea Generation and Screening, Steps of Idea Generation.
II	**New Venture Planning and Financing:** Franchising – Process and Opportunities, Business Plan – Need, Perspective, Elements, Business Plan Failures, Managing Growing and Ending the New Venture – Preparing for the New Venture Launch, Criteria for Evaluating New Venture Proposals; Early Management Decisions; New Venture Expansion Strategies and Issues.

Books Recommended:

1. **Entrepreneurship –** Creating and Leading an Entrepreneurial Organization, Kumar, Arya, Pearson, India
2. **Entrepreneurship –** Starting, Developing and Managing a New Enterprise, Hishrich, Peters, Irwin
3. **Launching New Ventures –** An Entrepreneurial Approach Cengage Learning, Allen, K.R.,
4. **Entrepreneurship Development –** Ramachandran K., Tata McGraw Hill, New Delhi, India.
5. **Entrepreneurship –** Roy, Rajeev, Oxford University Press.
6. **Entrepreneurship –** Hisrich, Robert D., Michael Peters and Dean Shephered, Tata McGraw Hill, New Delhi

Name of Course: M.Com. (Major in Management)

Semester – I

<table>
<tr><th colspan="4">Intellectual Property Rights (BCM 1.3.1)</th></tr>
<tr><td>Teaching Hours: 30</td><td>Total Credits: 2</td><td>Total Marks:
35+15 = 50</td><td>Group: Generic/Open Elective</td></tr>
<tr><td colspan="4">Objectives:
1. To introduce fundamental aspects of intellectual property rights to students who are going to play major role in developing and management of innovative project in industries.
2. To impart knowledge to students about the procedure of registration and protection of copyrights.</td></tr>
<tr><td colspan="4">Learning Outcomes: After learning this course, students will be able to –
1. Remember the concept of Intellectual Property Rights.
2. Understand the Concept and use of Copyright.</td></tr>
<tr><th>Unit</th><th colspan="3">Content</th></tr>
<tr><td>I</td><td colspan="3">Overview of Intellectual Property: Introduction of IPR, Scope of IPR, need for intellectual property right (IPR), Intellectual property related problems in India, Introduction to the leading International instruments concerning Intellectual Property Rights: The Berne Convention, The World Intellectual Property Organization (WIPO); International Trade Agreements concerning IPR — WTO — TRIPS.</td></tr>
<tr><td>II</td><td colspan="3">Copyrights: Definition of copyright, concept of Copyright, Procedure for registration of copyrights, Term of copyright, Works that can be copyrighted, Copy right in literary, dramatic and musical works, computer programmes and cinematograph films Rights of performers and broadcasters, etc., Use of copyrights law, Infringement of copyrights, Remedies for infringement of copyright.</td></tr>
<tr><td colspan="4">Books Recommended:</td></tr>
<tr><td colspan="4">1. Indian Patents Law – Legal & Business Implications, Ajit Parulekar and Sarita D’ Souza, McMillan India Ltd., 2006
2. Law Relating to Patents, Trademarks, Copyright, Designs & Geographical Indications, B. L. Wadehra; Universal law Publishing Pvt. Ltd., India 2000
3. Business Legislation for Management, MC Kuchhal; Vikas Publishing House.
4. Legal Aspects of Business, K Ramachandra; Himalaya Publishers.</td></tr>
</table>

Name of Course: B.Com. (Major in Management)

Semester – I

Business Environment (BCM 1.3.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Electives

Objectives:

1. To enable students to understand the impact of environment on the business.
2. To understand the impact of LPG policy on business environment.

Learning outcome: After learning this subject, students would be able to:

1. Understand the business environment, the purpose of regulation & regulatory role of the Government.
2. Understand the concept of liberalization, privatization, globalization and the role of WTO and develop the skills for analysis of business environment using PESTLE, SWOT etc.

Unit	Content
I	**Business Environment:** Meaning of business, Concept of Business environment, characteristics of Business environment, components/factors of the Business Environment (internal environment & external environment). **Types of External Environment:** Economic Environment: Meaning and Elements Socio-Cultural Environment: Meaning and Elements Demographic Environment: Meaning and Elements Political Environment: Meaning and Elements Technological Environment: Meaning and Elements
II	**Liberalization, Privatization and Globalization:** **Liberalization:** Meaning, objectives, benefits and limitations **Privatization:** Meaning of Privatization, Objectives, benefits and problems with Privatization, obstacles to privatization in India. **Globalization:** Meaning of Globalization, reasons for globalization, features and benefits of Globalization, Role of WTO. **Analysis of Business Environment:** PESTEL, STEEP, PORTER'S five forces model, SWOT analysis

Books Recommended:

1. **Business environment –** Veena K Pailwar; PHI
2. **Business Environment –** Francis Cherunilam, Himalaya Publishing House, New Delhi.
3. **Essentials of Business Environment –** Aswathappa, Himalaya Publishing House, New Delhi.
4. **Indian Economy –** Mishra and Puri, Himalaya Publishing House, New Delhi.
5. **Business Environment –** Raj Aggarwal Excel Books, Delhi.
6. **Business Environment –** Dr. V C Sinha, SBPD Publications.

Name of Course: B.Com. (Major in Management)

Semester – I

Computer Application in Business (BCM 1.4)			
Teaching Hours: 45 (Theory + Practical)	Total Credits: 2	Total Marks: 35+15 = 50	Group: Vocational Skill Courses

Objectives:

1. To enable students to understand the use of MS Word and MS Power Point.
2. To enable students to understand the use of MS Excel in data processing.

Learning outcome: After learning this subject, students would be able understand:

1. The use of MS Word and MS Power Point in word processing and making presentations.
2. The use of MS Excel in data processing in general business applications.

Unit	Content
I	**Microsoft Word:** MS-Office Installation and Introduction to MS-Word, Parts of the MS-Word Window, working with various Menus, Inserting Tables, Mail-Merge, Macros, Templates, and Inserting Images and Pictures to the MS-Word. **Microsoft Power Point:** Introduction to MS-PowerPoint, Insertion, Deletion, Copying Slides, Slide Numbering, Header and Footer, Different Layouts, Master Slide, Inserting Tables, Sounds, Charts, Different Objects, Animation, Slide Transition.
II	**Microsoft Excel:** Introduction to MS-Excel, Elements of MS-Excel Workbook, Navigation, Entering and Editing, Formatting Cells, Formulas and Functions, V-Lookup, H-Lookup, Data Sorting, Conditional Formatting, Filters, Goal Seek, Tables, Views, Charts, Linking, Data Consolidation, Pivot Table.

Books Recommended:

1. **Computer Fundamentals –** P. K. Sinha, BPB Publication, New Delhi
2. **A First Course in Computers –** Sanjay Saxena, Vikash Publishing House Pvt. Ltd. New Delhi
3. **I.T. Today, Encyclopedia –** S. Jaiswal, Galgotia Publications, New Delhi
4. **Learn Microsoft Office 2019 –** Linda Foulkes, Packt Publishing Limited; Illustrated edition (29 May 2020)

Name of Course: B.Com. (Major in Management)

Semester – I

<table>
<tr><th colspan="4">Basics of Communication Skills (BCM 1.5.1)</th></tr>
<tr><td>Teaching Hours: 30</td><td>Total Credits: 2</td><td>Total Marks:
35+15 = 50</td><td>Group: Skill Enhancement Courses</td></tr>
<tr><td colspan="4">Objectives:
1. To understand the basic concepts of communication
2. To understand the different types of communication and its media/channels
3. To comprehend and analyse an unseen passage and answer questions based on it
4. To instil creative writing skills of Dialogue writing
5. To apply the concepts of grammar and vocabulary to solve exercise based on it</td></tr>
<tr><td colspan="4">Learning outcome: After studying this subject, students would be able to achieve the following course outcomes as per Bloom's taxonomy:
1. CO1 and CO2 – Unit I- will achieve the attaining of CO1 and CO2 Remember and Understand by asking theory-based questions.
2. CO3 and CO4 – Unit II – Unseen Passage-will achieve the attaining of CO3 – Apply and CO4 – Analyze by asking questions based on unseen passage for comprehension. The students have to apply their skills of reading, analyzing and attempt the questions.
3. CO5 and CO6 – Unit II- Dialogue writing and Vocabulary/grammar-based exercises will achieve the attaining of CO5-evaluate and CO6-create.</td></tr>
<tr><td>Unit</td><td colspan="3">Content</td></tr>
<tr><td>I
(20M)</td><td colspan="3">1. Definition, Importance and features of communication
2. Process/ Cycle of communication---- sender, receiver, channel, feedback.
3. Verbal communication-Oral & Written communication---- Advantages & Disadvantages
4. Non-Verbal communication- Body Language (Gestures, postures, facial expressions and eye contact), Sign language, Para language, Space language and Touch Language
5. Print and Electronic media- Features, Advantages and disadvantages
6. Channels of communication- Vertical, horizontal, advantages and disadvantages</td></tr>
<tr><td>II
(15M)</td><td colspan="3">1. Unseen Passage for comprehension with 5 questions based on it (3 questions on write the answer, 1 question on vocabulary (write the synonym or antonym of a word from passage, 1 question on give a suitable title to the passage)
2. Dialogue writing with 5 conversations/dialogues.
3. Vocabulary exercises based on match the synonyms/Antonyms</td></tr>
<tr><td colspan="4">Books Recommended:</td></tr>
<tr><td colspan="4">1. Business Communication – Urmila Rai, S.M. Rai - (Himalaya Publishing House)
2. Business Communication – V. K. Jain & Omprakash Biyani (S. Chand)
3. Business Correspondence and Report Writing – R. C. Sharma & Krishna Mohan (Tata McGraw-Hill)
4. Developing Communication Skills – Krishna Mohan & Meera Banerji (Macmillan)
5. High School English Grammer – N. D. Prasada Rao</td></tr>
</table>

Name of Course: B.Com. (Major in Management)

Semester – I

<table>
<tr><th colspan="4">Management Skills (BCM 1.5.2)</th></tr>
<tr><td>Teaching Hours: 30</td><td>Total Credits: 2</td><td>Total Marks:
35+15 = 50</td><td>Group: Skill Enhancement Courses</td></tr>
<tr><td colspan="4">Objectives:
1. To understand Management Skills
2. To understand its importance
3. To develop efficient Management system</td></tr>
<tr><td colspan="4">Learning outcome: After learning this subject, students would be able to understand:
1. The Importance and scope of Management and role of Managers
2. The importance of planning and organizing
3. Leadership for proper management</td></tr>
<tr><th>Unit</th><th colspan="3">Content</th></tr>
<tr><td>I</td><td colspan="3">i) Meaning, Objectives, Scope, Importance of Management
ii) Functions of Management, Role of Managers, Quality of Managers.
iii) Planning: Meaning, Importance, Objectives, Types and Limitations of Planning, Essentials of good plans.
iv) Organizing: Meaning, Principles, Importance and Types of Organization.
v) Co-Ordination: Meaning, Concept, Importance, Need of Coordination.</td></tr>
<tr><td>II</td><td colspan="3">i) Types of Management Skills----Technical, personal, Human or Interpersonal etc.
ii) Technical Skills-Use of gadgets for proper management
iii) Personal Skills-Integrity, dedication, empathy
iv) Interpersonal Skills-communication Skills-Oral, written, non-verbal, listening
v) Leadership Skills-Personality skills, self-confidence, negotiation, persuasion skills</td></tr>
<tr><td colspan="4">Books Recommended:</td></tr>
<tr><td colspan="4">1. Essential of Business Administration – K. Aswathapa, Himalaya Publishing House.
2. Management – Concept and Strategies, J. S. Chandan, Vikas Publishing.
3. Principles of Management – Tripathi, Reddy, Tata McGraw Hill.
4. Principles of Management – Ramasamy T, Himalaya Publishing House.
5. Principles of Business Management – Sherlekar, Himalaya Publishing House.</td></tr>
</table>

Name of Course: B.Com. (Major in Management)

Semester – I

Hindi (BCM 1.6.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Ability Enhancement Courses

उद्देश्य: कोई भी भाषा मनुष्य को परिष्कृत, परिमार्जित और संस्कारित बनाकर उसके व्यक्तित्व के गुणों को सुवासित कर समाज में फैलाती है। आधुनिकता के इस युग में समय की मांग को देखकर युग के साथ कदम से कदम मिलकर चलने के लिए हिंदी ने अपने पुरातन रूप को परिवर्तित कर व्यावहारिक हिंदी को अपनाया।

परिणाम एक विश्लेषण:

१. साहित्य अध्ययन द्वारा विद्यार्थियों में साहित्य रूचि जागृत हुई।

२. इस व्यावहारिक हिंदी के माध्यम से हिंदी भाषी व्यक्ति रोजगार के क्षेत्र में स्वयं को सिद्ध कर सकता है। वैश्वीकरण के इस युग में व्यक्ति हिंदी के अध्ययन द्वारा चरित्र निर्माण के साथ-साथ जीविकोपार्जन भी कर सकता है।

Unit	**Content**
I **साहित्यिक हिंदी**	गद्य भाग ➢ गपशप - नामवर सिंह ➢ अभाव - विष्णु प्रभाकर ➢ उखड़े खम्बे - हरिशंकर परसाई पद्य भाग ➢ सब उन्नति को मूल - भारतेन्दु हरिश्चंद्र ➢ कलम और तलवार - रामधारी सिंह दिनकर ➢ प्रथम रश्मि - सुमित्रा नंदन पंत
II **व्यावहारिक हिंदी**	➢ साक्षात्कार : स्वरूप, परिभाषा, विशेषताएँ , प्रकार, पूर्व तैयारी, समस्याएँ , व्यवहारिक रूप ➢ हिंदी पत्रकारिता : परिचय और विकास, पत्रकारिता लेखन, समाचार लेखन, फीचर लेखन

Books Recommended:

संदर्भ ग्रंथ :-

१. राष्ट्रसंत तुकडोजी महाराज नागूपर विद्यापीठ की B.COM हिंदी की पूर्व पाठ्य पुस्तक (पलाश).

२. प्रयोजन मूलक हिंदी और जनसंचार : डॉ. राजेंद्र मिश्र - तक्षशिला प्रकाशन, दिल्ली.

Name of Course: B.Com. (Major in Management)

Semester – I

<table>
<tr><th colspan="4">Marathi (BCM 1.6.2)</th></tr>
<tr><td>Teaching Hours: 30</td><td>Total Credits: 2</td><td>Total Marks:
35+15 = 50</td><td>Group: Ability Enhancement Courses</td></tr>
<tr><td colspan="4">उद्दिष्टे:- भाषा मानवाला परिष्कृत, परीमार्जीत आणि संस्कारित बनवून त्यांच्या व्यक्तित्व गुणांचा सुवास समाजामध्ये पसरविण्याचे कार्य करीत असते. विद्यार्थ्यांना उद्यमशील प्रेरणेबरोबरच मानवी जीवनातील उच्च मूल्यांची ओळख करून देणे. वैश्विकरणाच्या युगात चारित्र्यनिर्मिती बरोबरच व्यक्तीला रोजगाराच्या क्षेत्रात स्वयंपूर्ण सिद्ध करण्यासाठी व्यावहारिक मराठीला उपजीविकेचे साधन म्हणून स्वीकारणे. मराठी भाषेचा अभ्यास करणाऱ्या व त्यासोबतच स्पर्धापरीक्षेची तयारी करणाऱ्या विद्यार्थ्यांमध्ये लेखनाचे कौशल्य विकसित करणे.</td></tr>
<tr><td colspan="4">Learning outcome:
साध्य (अध्ययन निष्पत्ती):
घटक 1 (गद्य विभाग) आणि घटक 2 (पद्य विभाग) लेखक, कवी आणि कवयित्री यांच्या साहित्याचे विद्यार्थ्यांनी आवडीने अध्ययन करून त्यांची समाजोपयोगी मते जाणून घेतली.
घटक 2 – वैश्विकरणाच्या युगात चारित्र्यनिर्मिती बरोबरच व्यक्तीला रोजगाराच्या क्षेत्रात स्वयंपूर्ण सिद्ध करण्यासाठी व्यावहारिक मराठीला उपजीविकेचे साधन म्हणून स्वीकारणे</td></tr>
<tr><th>Unit</th><th colspan="3">Content</th></tr>
<tr><td>I
साहित्यिक मराठी</td><td colspan="3">गद्य विभाग
➢ आमची एक दुष्ट खोड: आळस – गोपाळ गणेश आगरकर
➢ शील बनविणारे शिक्षण: स्वामी विवेकानंद
➢ डॉ. पंजाबराव देशमुख – वि. भि. कोलते
पद्य विभाग
➢ ज्ञानेश्वरांचे अभंग – संत ज्ञानेश्वर
➢ नवा शिपाई – केशवसुत
➢ पुतळे – वसंत आबाजी डहाके</td></tr>
<tr><td>II
व्यावहारिक मराठी</td><td colspan="3">➢ मुलाखत लेखन: (स्वरूप, पूर्वतैयारी, प्रकार, प्रात्यक्षिके)
➢ जाहिरात लेखन: व्याख्या, कार्य, प्रकार, प्रतिमानिर्मिती, जाहिरातीची माध्यमे, जाहिरात लेखन आणि जाहिरातीचा शेवट</td></tr>
<tr><td colspan="4">Books Recommended:</td></tr>
<tr><td colspan="4">संदर्भ ग्रंथ :-
१. राष्ट्रसंत तुकडोजी महाराज नागपूर विद्यापीठाचे B.COM भाग १ (शब्द साधना) मराठी विषयाचे पाठ्य पुस्तक
२. सुगम मराठी व्याकरण व लेखन - मो. रा. वाळंबे
3. जाहिरातींचे जग : यशोदा भागवत , मौज प्रकाशन गृह , मुंबई</td></tr>
</table>

Name of Course: B.Com. (Major in Management)

Semester – I

Ancient Indian Education System (BCM 1.7)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Indian Knowledge System

Objectives:

1. To acquaint the students about our ancient Indian education system.
2. To understand the rich knowledge systems in the past.
3. To understand the development of education in India.

Learning outcome: After learning this subject, students would be able to understand:

1. The rich knowledge systems in ancient India.
2. Changes in the education system over the years.
3. To understand our great culture and knowledge inheritance.

Unit	**Content**
I	Introduction to ancient education systems – i) Vedic period, origin of Vedic education. ii) Features of education in the Vedic period. iii) Objectives and Importance of Vedic education. iv) The concept of Gurukuls, teaching-Learning systems at Gurukuls, duties of students in the Gurukuls v) Sources of Vedic Education- the Vedas, Upanishads-their brief introduction. vi) Reasons for the decline of Vedic period.
II	**Buddhist Education** i) Buddhist Period, origin of Buddhist education. ii) Features of education in the Buddhist period. iii) Objectives and Importance of Buddhist education. iv) Famous Universities in the Buddhist period- Takshshila, Kashi Nalanda, Valabhi, Vikramshila v) Main teachings of Buddhism. vi) Similarities and differences between Vedic education and Buddhist education.

Books Recommended:

1. **Education in Modern India –** Damal B.D. and Dash B.N, Kalyani Publisher, New Delhi (2005).
2. **History of Education in India –** Ghosh, S.C, Rawat Publications, (2007).
3. **A Hindu View of Life –** S. Radhakrishnan, Macmillan Publications, New Delhi (1927).
4. **A History of Education in India –** Nurullah and Naik, Macmillan, Bombay. P.L. Rawat, (1995)

Name of Course: B.Com. (Major in Management)

Semester – I

<table>
<tr><th colspan="4">Environment and Sustainable Development (BCM 1.8)</th></tr>
<tr><td>Teaching Hours: 30</td><td>Total Credits: 2</td><td>Total Marks:
35+15 = 50</td><td>Group: Value Education Courses</td></tr>
<tr><td colspan="4">Objectives:
1. Understanding the concept of sustainable development: Students should be able to define and explain the concept of sustainable development, including its key principles and components.
2. Identifying sustainability challenges: Students should be able to identify and analyze sustainability challenges facing the planet, such as climate change, biodiversity loss, resource depletion, and pollution and suggest a possible solution for the same.</td></tr>
<tr><td colspan="4">Learning outcome: After learning this subject, students would be able understand:
1. The learner would understand the importance of sustainable development.
2. The learner would be able to comprehend sustainable challenges.</td></tr>
<tr><th>Unit</th><th colspan="3">Content</th></tr>
<tr><td>I</td><td colspan="3">UNIT I:
Multidisciplinary Nature of Environmental Studies – Concept of Environment, Scope of Environmental Studies, Need for public Awareness, Environmental Degradation, Shelter Security, Economic Security, Social Security, Effects of Housing on Environment, Effects of Industry on Environment.
Environmental issues and crisis – Carbon Credits, Resource degradation, greenhouse gases, desertification, natural calamities and social insecurity, Industrialization, Globalization and Environment, Global Warming.</td></tr>
<tr><td>II</td><td colspan="3">UNIT II:
Sustainable Development – History and emergence of the concept of Sustainable Development, Definition of Sustainable Development, Sustainable development practices in modern era.
Sustainable Development Goals (SDGs): Introduction to Sustainable Development Goals (SDGs) established by United Nations, Need and Purpose for establishment of SDGs,
SDG 6: Clean Water and Sanitation, SDG 7: Affordable and Clean Energy, SDG 11: Sustainable Cities and Communities, SDG 13: Climate Action, SDG 17: Partnerships for the goals</td></tr>
<tr><td colspan="4">Books Recommended:
1. The Sustainability Revolution: Portrait of a Paradigm Shift by Edwards, Andres R., New Society Publishers, 2005.
2. Sustainable development in India: Stocktaking in the run up to Rio+20: Report prepared by TERI for MoEF, 2011.
3. Report of the Department for Policy Coordination and Sustainable Development (DPCSD), United Nations Division for Sustainable Development.
4. Corporate Social Responsibility Part I, Part II, Part III – David Crowther and Guler Aras</td></tr>
</table>

Name of Course: B.Com. (Major in Management)

Semester – I

Physical Education – I (BCM 1.9)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Co-Curricular Courses

Objectives:

1) To understand the principles of injury prevention and the basic first aid procedures for sports-related injuries and to recognize the importance of warm-up and cool-down exercises and incorporate them into physical activity routines.
2) To develop practical skills and theoretical knowledge in Volleyball, including measurements and techniques and to develop practical skills and theoretical knowledge in Ball Badminton, including measurements and techniques.

Learning outcome: After learning this subject, student will be able to:

1) **Analyze** different types of sports injuries and apply appropriate first aid techniques and **evaluate** the significance of warm-up and cool-down exercises and design appropriate routines.
2) **Recall** the standard measurements for a volleyball court and the rules of the game and **demonstrate** and refine basic volleyball skills such as serving, passing, and setting.
   Recall the standard measurements for a ball badminton court and the rules of the game and **demonstrate** and refine basic ball badminton skills such as serving, rallying, and scoring.

Unit	**Content**
I	A) Theory 1) Injuries and First Aid 2) Warmup/Cooling Down
II	B) Practical & Theory **GAME** 1) **Volleyball:** Measurements in Volleyball Skills in Volleyball 2) **Ball Badminton:** Measurements in Ball Badminton Skills in Ball Badminton

Books Recommended:

1. **Tandon, D.K. (2010). Sports Injuries and First Aid. Khel Sahitya Kendra.**
2. **Sharma, O.P. (2015). First Aid for Sports Injuries. Sports Publication.**
3. **Singh, H. (2010). Science of Sports Training. DVS Publications.**
4. **Jain, A. (2013). Physical Fitness and Conditioning. Sports Publication.**
5. **Sharma, V.M. (2011). Volleyball: Skills and Techniques. Friends Publications.**
6. **Sethi, P. (2012). Coaching Volleyball: A Guide for Coaches. Sports Publication.**
7. **Singh, J. (2010). Ball Badminton: Skills and Techniques. Friends Publications.**
8. **Sathyaprabha, A. (2013). Ball Badminton for Beginners. NIS Publications.**

Name of Course: B.Com. (Major in Management)

Semester – II

Principles of Business Management (BCM 2.1)			
Teaching Hours: 30	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Core

Objectives:

1. To introduce the knowledge of Management in Business Enterprises.
2. To develop the knowledge of Effective Planning, Important Concepts of Organization and Staffing.
3. To develop the knowledge of Directions and its sub functions.
4. To enable students to understand the concepts of Decision Making, Coordination and Controlling.

Learning Outcomes:

1. Students will be able to understand the concepts related to Business and Demonstrate the roles, skills and functions of management and help perform roles related to business management.
2. Students will understand the importance and role of planning in the success of the enterprise, they will understand the role of organizing and learn about different organization structures and their advantages and disadvantages and will also learn the concept and steps involved in Staffing.
3. Student will learn the concepts and importance of directing, Leadership, motivation and learn the skills of communication.
4. Student will learn various approaches to problem solving & decision making, will learn the importance of coordination and get to know the process of control and why controlling is essential.

Unit	Content
I	**Introduction to Management:** A. **Management Concept:** Nature, Functions, Scope and Importance of Management. Skills of Managers. B. **Development of Management Thought:** Contribution of F. W. Taylor and Henry Fayol. C. **Management and Administration:** Differentiate between Management and Administration. "Is management a science or art?", Management as a Profession.
II	**Planning, Organizing and Staffing:** A. **Planning Concept:** Importance, Types of Planning, and Process of Planning,Making Planning effective. B. **Organizing Concept:** Principles involved, Types of organization structure, Delegation of Authority, Centralization and decentralization of authority, Span of control. C. C. **Staffing Concept:** Importance, Steps in Staffing Process.
III	**Directing:** Importance, Principles, Limitations of Direction. **Sub Functions of Directing:** A. **Leadership Concept:** Leadership Styles, Leadership development. B. **Communication Concept:** Importance, Types of Communication. C. **Motivation Concept:** Objectives of Motivation, Factors of Motivation.
IV	**Decision Making, Coordination and Controlling:** A. **Decision Making Concept:** Process, Types of Decision Making, Approaches to Problem Solving. B. **Co-Ordination Concept:** Importance, Principles of Coordination. C. **Controlling Concept:** Need of Controlling, Process of Control, Control Techniques.

Books Recommended:

1. **Essential of Business Administration –** K. Aswathapa, Himalaya Publishing House.
2. **Principles and Practice of Management –** L M Prasad, Sultan Chand & Sons educational, New Delhi
3. **Management –** Concept and Strategies – J. S. Chandan, Vikas Publishing.
4. **Principles of Management –** Tripathi, Reddy, Tata McGraw Hill.
5. **Principles of Management –** Ramasamy T, Himalaya Publishing House.
6. **Principles of Business Management –** Sherlekar, Himalaya Publishing House.

Name of Course: B.Com. (Major in Management)

Semester – II

Basics of Economics (BCM 2.2.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Minor

Objectives:

1. To provide the students an understanding of basic concepts of business economics.
2. To make the students familiar with the fundamentals of economics.

Learning Outcomes:

1. **Understand** the basic concepts of economics and contribution by traditional economists, and would be aware about the central problems of the economy.
2. **Correlate** how the individuals make decisions on the basis of choice, satisfaction and income level and understand application through realistic case studies.

Unit	Content
I	**Introduction to Economics** • Economics - Meaning, Nature, Scope, Importance • Contribution of Economists - Adam Smith, Alfred Marshal, Lionel Robbins - Definition, Features, Criticisms • Economic Systems- Socialism, Capitalism, Mixed- Meaning, Merits and demerits • Central Problems of Economic System • Production Possibility Curve - Meaning, Properties
II	**Foundation of Economic Analysis** • Micro & Macro Economic Analysis - Meaning, Definition, Features, Merits, Demerits • Case Study on Bajaj Auto (Micro Analysis), Case Study on Automobile Sector (Macro Analysis) • Utility Analysis - Meaning, Features, Types • Law of Diminishing Marginal Utility - Meaning, Definition, Concept, Assumptions, Exceptions • Law of Equi Marginal Utility - Meaning, Definition, Concept, Assumptions, Limitations/Criticisms.

Books Recommended:

1. **An Introduction to Modern Economics,** Hardwick, Khan & Langmead, Longman London & New York.
2. **Modern Economics –** H. L. Ahuja, S. Chand & Co Ltd, Latest Edition.
3. **Micro Economics –** P. N. Chopra, Kalyani Publishers.
4. **Principles of Economics –** D. M. Mithani, Himalaya Publishing House, Latest Revised Edition.
5. **Modern Economic Theory –** K. K. Dewett, S. Chand & Co Ltd, Latest Revised Edition.
6. **Advance Micro Economic Theory –** M. Maria John Kennedy, Himalaya Publishing House, Latest Revised Edition.

Name of Course: B.Com. (Major in Management)

Semester – II

Computer Hardware and Networking (BCM 2.2.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Minor

Objectives:

1. To provide the students an understanding of basic concepts of hardware.
2. To make the students familiar with the concepts of Networking.

Learning Outcomes:

1. The students will be able to understand the basic concept of hardware, its types and assembly of various hardware components.
2. The students will be able to understand the concept of networking, configuration, various networking models and networking devices.

Unit	Content
I	**Computer Hardware:** Introduction to Computers: Basics of Computers, Organization of Computers, Software, and Hardware Input/output devices: motherboard, types of motherboards, SMPS troubleshooting, Inside the PC: Opening the PC and identification of various components, study of different blocks, assembling and disassembling, modification, and replacement of components
II	**Networking:** Network basics and configuration: Setting IP addresses and sharing files and folders Network troubleshooting, PING test, ipconfig and network testing commands, crimping, etc. Network Types: LAN, WAN, MAN, and PAN Setting of the network connection, Networking Model: The OSI Model and TCP/IP Model work with various networking devices: routers, switches, modems, hubs, etc. working with Wired and wireless technology.

Books Recommended:

1. **Operating System Concept –** Silberschatz, Galvin & Gagne, John Willey & Sons Inc, Haboken, NJ
2. **The UNIX Programming Environment –** Kernighan & Pike, PHI, London
3. **Linux: The Complete Reference (Sixth Edition) –** Richard Petersen, McGraw Hill, New Delhi
4. **The Complete Reference, PC Hardware –** Craig Zacker John Rourke, McGraw Hill, New Delhi
5. **Cisco Networks –** Christopher Carthern, William Wilson, Noel Rivera, Richard Bedwell
6. **Computer Networks –** Fourth Edition, Andrew S., Tanebaum

Name of Course: B.Com. (Major in Management)

Semester – II

Legal Aspects of Business (BCM 2.2.3)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Minor

Objective:

1. To develop a basic understanding of the business laws – Indian Contract Act, 1872.
2. To develop a basic understanding of business laws – Indian Sale of Goods Act, 1930.

Learning Outcome:

After learning this subject, the student will be able to:

1. Describe and explain rights and duties of respective parties under different types of contracts.
2. Analyse the salient features of Indian Sale of Goods Act, 1930 and its applications in real life situations.

Unit	Content
I	**INDIAN CONTRACT ACT, 1872** Definition, Essential elements of a valid contract, Agreements, Offer and Acceptance, Essentials of a valid offer and acceptance, Consideration, no consideration no contract, Capacity of parties to contract, Free consent, Legality of object, Agreement declared void. Performance of a contract, Types of performance, Discharge of contract, Breach of contract, Remedies for breach of contract. Quasi contract, Contingent Contract
II	**SALE OF GOODS ACT, 1930** Meaning of contract of sale, Difference between sale & agreement to sell, Goods, Classification of goods, Price- modes of fixing price, Conditions and Warranty, Implied Conditions and Warranty, Difference between conditions and warranty, Transfer of ownership/property in goods, Doctrine of 'Caveat Emptor', 'Nemo dat quod non habet', Unpaid seller, Rights of an unpaid seller, Sale by auction.

Books Recommended:

1. **Business Laws,** Kapoor N.D., Sultan Chand & Sons, New Delhi
2. **Intellectual property Rights & Law,** G.B. Reddy –Gogia Law agency Hyderabad.
3. **Law and Practice of intellectual Property,** Vikas Vashisht, Bharat Law House Delhi, 1999.
4. **I.T. Rules with Information Technology Act, 2000,** Taxmann Publication Pvt. Ltd. New Delhi
5. **Law of Information Technology,** Paintall D; Taxmann Publication Pvt. Ltd., New Delhi

Name of Course: B.Com. (Major in Management)

Semester – II

Fundamentals of Financial Accounting (BCM 2.3.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Electives

Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Learning Outcomes:

1. To understand the fundamentals of accounting and the process of recording transactions in a journal.
2. To get acquainted with the concept and process of preparing ledgers and trial balance.

Unit	Content
I	**Fundamentals of Accounting:** **Theory:** Meaning and scope of Accounting, Need, Development & Definition of accounting, Branches of accounting and Principles, Concepts and Conventions of accounting, Journal Entries of Transactions; Meaning, importance and benefits of Accounting Standards. **Practical Problems:** Preparation of Journal of Sole Proprietor.
II	**Ledger and Trial Balance:** **Theory:** Meaning of Ledger, different types of ledgers, importance and objectives of ledgers, meaning of trial balance, importance and objectives of trial balance, uses of trial balance, advantages and limitations of trial balance. **Practical Problems:** Preparation of Ledgers, Simple Cash Book, Simple Bank Book and Trial Balance

Books Recommended:

1. **Financial Accounting – Paul,** S. K, New Central Book Agency
2. **Financial Accounting for Managers –** Ghosh, T. P. Taxman Allied Service
3. **Financial Accounting –** Dr. V. K. Goyal, Excel Books
4. **Financial Accounting –** Jain S.P., Narang K.L., Kalyani Publishers, Delhi.
5. **Financial Accounting –** Grewal, Shukla, S. Chand Publications, Delhi
6. **Advanced Financial Accounting –** R.S.N. Pillai, Bhagavathi, S. Uma, S. Chand
7. **CA Foundation and Intermediate Modules by ICAI.**

Name of Course: B.Com. (Major in Management)

Semester – II

Indian Financial System (BCM 2.3.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Electives

Objectives:

1. To enable the students with the understanding of Indian Financial System.
2. To equip the students with knowledge of financial instruments, financial regulations and financial services.

Learning Outcomes: After learning this subject, the students will be able to understand:

1. The concept of money markets, capital markets and various instruments of money and capital markets.
2. The instruments of capital markets, financial markets.

Unit	Content
I	**Components of formal financial system-** Structure & Functions of Financial system, financial system and economic growth. **Money Markets –** Meaning and Instruments: - Treasury Bills, Commercial papers, Commercial bills, Call money market: Meaning and Features **Capital Market** Capital Market: Meaning and Features Types of Capital Market: Meaning and Features Structure of the Indian Capital Market – Recent Developments in the Indian Capital Market
II	**Financial Instruments:** Traditional Instruments: Equities, Debentures and Bonds; Hybrid Instruments: Different types of bonds such as Floating Rate Bonds, Zero Coupon Bonds, Deep Discount Bonds, Inverse Float Bonds: Meaning and Features. **Financial Regulations & Financial Services-** Financial Regulation - SEBI, RBI and IRDA: Meaning and Functions. **The Derivative Market in India:** Meaning of Derivatives; Participants in the Derivatives Markets – Hedgers, Arbitrageurs and Speculators (concept & role), Types of Financial Derivatives – Forwards, Futures, Options and Swaps: Concept and Features.

Books Recommended:

1. **Pathak Bharati (2008): The Indian Financial System –Markets, Institutions, and Services, (2nd Edition),** Pearson Education, New Delhi.
2. **Financial Institutions and Markets, Growth and Innovation,** Bhole L. M., Tata McGraw-Hill, New Delhi, 2008.
3. **Financial Economics,** Bodie, Z. et. el, Pearson Education, New Delhi, 2009.
4. **Introduction to Futures and Options Market,** Hull John, Prentice Hall of India, Delhi, 2002.
5. **Financial Services,** Khan M.Y., Tata McGraw Hill, New Delhi, 2007.
6. **Management of Banking and Financial Services,** Paul, J. and P. Suresh, Pearson Education, Delhi, 2008.
7. **Reserve Bank of India (various issues) Report on Currency and Finance,** RBI, Mumbai.
8. **Reserve Bank of India,** Occasional Papers, Vol. 18, Nos. 2 & 3, RBI, Mumbai 1997.
9. **Derivatives: An Introduction,** Strong, R. A., Thomson Asia Pvt. Ltd, Bangalore, 2002.
10. **Futures and Options,** Sridhar, A. N., Equities and Commodities; Shroff Publishers, Mumbai 2006.

Name of Course: B.Com. (Major in Management)

Semester – II

<table>
<tr><th colspan="4">Indian Banking and Insurance Systems (BCM 2.4.1)</th></tr>
<tr><td>Teaching Hours: 30</td><td>Total Credits: 2</td><td>Total Marks:
35+15 = 50</td><td>Group: Generic/Open Electives</td></tr>
<tr><td colspan="4">Objectives:
1. This course aims at providing the understanding of basic principles followed in Banking and Insurance.
2. This course aims at providing the understanding of the need of insurance and its applicability.</td></tr>
<tr><td colspan="4">Learning Outcome:
After learning this subject, the student will be able to:
1. Understand recent trends in Banking and principles of bank lending.
2. Understand the concept of insurance and its role.</td></tr>
<tr><th>Unit</th><th colspan="3">Content</th></tr>
<tr><td>I</td><td colspan="3">Introduction to Banking:
Basic Concepts: Origin, Need, Types, Scope and Functions of Banking, Brief history, Forms of banking – Unit banking, Branch banking, Group banking, Chain banking, Correspondent banking: Meaning and Features.
Principles of Bank Lending & Internet Banking: Types of advances - Loans, Cash Credit, Overdraft, Bills Purchased, Bills Discounted, Letters of Credit (Concept) - Types of Securities – Sound principles of Bank Lending.
Internet Banking: RTGS, NEFT, Debit Card, Credit Card, UPI: Meaning, Benefits.</td></tr>
<tr><td>II</td><td colspan="3">Insurance:
Meaning, Need and Scope of Insurance,
Concept of risks and types of business risks, Principles of Insurance
General and Life Insurance: Meaning and Importance
Re-Insurance: Meaning and Importance
IRDA: Meaning and Objectives of IRDA</td></tr>
<tr><td colspan="4">Books Recommended:</td></tr>
<tr><td colspan="4">1. Banking and Insurance, Agarwal, O.P., Himalaya Publishing House
2. Financial Services Banking and Insurance, Satyadevi, C., S. Chand
3. Practical and Law of Banking, Suneja, H.R., Himalya Publishing House
4. Elements of Banking Law, Chabra, T.N., Dhanpat Rai and Sons.
5. Elements of Banking and Insurance, Jyotsna Sethi and Nishwan Bhatia, PHI Learning</td></tr>
</table>

Name of Course: B.Com. (Major in Management)

Semester – II

<table>
<tr><th colspan="4">Quantitative Aptitude and Logical Reasoning (BCM 2.4.2)</th></tr>
<tr><td>Teaching Hours: 30</td><td>Total Credits: 2</td><td>Total Marks:
35+15 = 50</td><td>Group: Generic/Open Electives</td></tr>
<tr><td colspan="4">Objective:
1. To develop an understanding of the basic mathematical and statistical tools and their application in business and finance.
2. To develop logical reasoning skills and apply the same in simple problem solving.
3. The students should be able to evaluate various real-life situations by resorting to analysis of key issues and factors.</td></tr>
<tr><td colspan="4">Learning Outcome:
After learning this subject, the student will be able to understand:
1. Concept of ratio, proportion and indices.
2. Concepts of permutations and combinations and logical reasoning.</td></tr>
<tr><th>Unit</th><th colspan="3">Content</th></tr>
<tr><td>I</td><td colspan="3">Ratio & Proportion and Indices
Ratio - Meaning, properties, the concept & application of inverse ratio.
Proportion – Meaning, properties of proportion, laws on proportion (Invertendo, Alternendo, Componendo, Dividendo)
Indices – Meaning of indices & laws of indices (Easy applications)</td></tr>
<tr><td>II</td><td colspan="3">Basic Concepts of Permutation & Combination
Introduction, factorial, problems on permutations including circular permutation with restrictions and problems on combination (easy to moderate level).
Logical Reasoning
Number series, Alphabet series, letter coding, number coding and blood relations. (Basic & Moderate level)</td></tr>
<tr><td colspan="4">Books Recommended:</td></tr>
<tr><td colspan="4">1. Quantitative Aptitude for competitive exams, Dr. R. S. Agrawal, S. Chand.
2. A Modern Approach to Logical Reasoning, Dr. R. S. Agrawal, S. Chand
3. Quantitative Aptitude for all competitive exams, Abhijit Guha, Tata Mac Graw Hill.
4. Quantitative Aptitude for CAT, Deepak Agrawal & D. P. Gupta.
5. Quantitative Aptitude, Shripad Deo, Allied Publishers Pvt. Ltd.
6. ICAI study module of CA Foundation course, Paper 3 Business Mathematics & Logical Reasoning & Statistics.</td></tr>
</table>

Name of Course: B.Com. (Major in Management)

Semester – II

<table>
<tr><th colspan="4">Basics of Tally Prime (BCM 2.5)</th></tr>
<tr><td>Teaching Hours:
45 (Theory + Practical)</td><td>Total Credits: 2</td><td>Total Marks:
35+15 = 50</td><td>Group: Vocational Skill Courses</td></tr>
<tr><td colspan="4">Objectives:
1) To acquaint students with the Basics use of Tally Prime.
2) To acquaint students with practical understanding of creation of accounting and inventory masters, accounting of various business transactions, accounting of taxes (GST), daily accounting reports etc.</td></tr>
<tr><td colspan="4">Learning Outcomes: After learning this subject, students will be able to:
1) Understand the installation procedure of Tally Prime, Creation of Company in Tally Prime, Creation of Accounting Masters in Tally Prime.
2) Create Inventory Masters, Maintenance of Godowns, Activation of GST and Accounting of GST transactions and various reports (Day Book, Trial Balance, Profit & Loss A/c, Balance Sheet and Stock Summary) in Tally Prime.</td></tr>
<tr><th>Unit</th><th colspan="3">Content</th></tr>
<tr><td>I</td><td colspan="3">Introduction to Tally Prime – Installation Procedure, Opening Tally Prime, Creating a Company. Creating Accounting Masters – Introducing Groups, Introducing Ledgers, Introducing Vouchers and accounting vouchers transactions, Bank Reconciliation, cheque printing.</td></tr>
<tr><td>II</td><td colspan="3">Creating Inventory Masters – Stock Groups, Stock Items, Unit, Godown and inventory vouchers transactions. Introduction to GST – GST activation, GST Ledgers, GST Invoicing, Working with GST Reports. Reports – Day Book, Trial Balance, Profit & Loss A/c, Balance Sheet and Stock Summary.</td></tr>
<tr><td colspan="4">Books Recommended:</td></tr>
<tr><td colspan="4">1. Tally Prime – Tally Education Private Ltd (TEPL).
2. Official Guide to Financial Accounting Using Tally Prime – BPB Publications.
3. Mastering in Tally Prime – Ascent Prime Publications.
4. Tally Prime GST – United Publications
5. Tally Prime Training Guide – BPB Publications.</td></tr>
</table>

Name of Course: B.Com. (Major in Management)

Semester – II

<table>
<tr><th colspan="4">Correspondence Skills (BCM 2.6.1)</th></tr>
<tr><td>Teaching Hours: 30</td><td>Total Credits: 2</td><td>Total Marks:
35+15 = 50</td><td>Group: Skill Enhancement Courses</td></tr>
<tr><td colspan="4">Objectives to achieve after studying unit I and II:
1. To introduce Business correspondence.
2. To develop writing skills of correspondence.
3. To develop skills of analysis of a given text.
4. To develop creative writing skills.</td></tr>
<tr><td colspan="4">Learning Outcomes: After studying this subject, students would be able to achieve the following course outcomes as per Bloom’s taxonomy:
1. CO1 and CO2- Unit I- will achieve the attaining of CO1 and CO2 Remember and Understand by asking questions on various business letters
2. CO3 and CO4- Unit II – Unseen Passage-will achieve the attaining of CO3- Apply and CO4-Analyze by asking questions based on unseen passage for comprehension. The students have to apply their skills of reading, analyzing and attempt the questions
3. CO5 and CO6- Unit II- Expansion of an idea and Vocabulary/grammar-based exercises will achieve the attaining of CO5-evaluate and CO6-create</td></tr>
<tr><th>Unit</th><th colspan="3">Content</th></tr>
<tr><td>I
(20M)</td><td colspan="3">Business Correspondence
i) Business Enquiry Letters- Enquiry about products and services with seller, Reply to enquiries
ii) Business Order Letters- placing order about products and services, Reply to orders
iii) Business Complaint Letters- Writing complaint letters to the seller about bad quality, less quantity, wrong products
iv) Business Adjustment Letters- providing proper adjustment to the buyer
v) Letters to Banks-Writing applications for bank loans, issuing of cheque book</td></tr>
<tr><td>II
(15M)</td><td colspan="3">i) Unseen Passage for comprehension with 5 questions based on it (3 questions on write the answer, 1 question on vocabulary-(write the synonym or antonym of a word from passage, 1 question on give a suitable title to the passage)
ii) Expansion of an idea based on given points
iii) Vocabulary exercise – Fill in the blanks with appropriate homonyms given in brackets</td></tr>
<tr><td colspan="4">Books Recommended:</td></tr>
<tr><td colspan="4">1. Business Communication – Urmila Rai, S.M. Rai - (Himalaya Publishing House)
2. Business Communication – V. K. Jain & Omprakash Biyani (S. Chand)
3. Business Correspondence and Report Writing – R.C. Sharma & Krishna Mohan (Tata McGraw-Hill)
4. Developing Communication Skills – Krishna Mohan & Meera Banerji (Macmillan)</td></tr>
</table>

Name of Course: B.Com. (Major in Management)

Semester – II

Public Administration (BCM 2.6.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skill Enhancement Courses

Objectives:

1. To understand the concept of Public Administration
2. To understand its importance
3. Role of Public Administrators

Learning Outcomes: After studying this subject, students would be able to understand the administrative systems in India.

Unit	Content
I	i) Meaning, scope and significance of Public Administration ii) Public and Private Administration iii) Public Services-Central, State and Local Government iv) Constitutional Framework of Government
II	i) Basic elements of administrative governance Planning, Organizing, Directing and Controlling ii) Characteristics of Public Administration--- Public interest, Equality in society, Tax collection etc. iii) Role of Public Administration in development- Concept of good governance iv) Union Government-Executive, Parliament, Judiciary

Books Recommended:

1. **Indian Public Administration –** Institutions and Issues, Ramesh K Arora and Rajani Goyal: Vishwa Prakashan, New Delhi, 1996.
2. **From Government to Governance –** Kuldeep Mathur: National Book Trust, New Delhi, 2010.
3. **Indian Administration –** Hoshiar Singh: Kitab Mahal, New Delhi, 2004.
4. **Indian Administration –** S.R. Maheshwari: Orient Longman, Delhi, 2005.
5. **Public Administration in India –** S.R. Maheshwari: Oxford University Press New Delhi, 2005.
6. **Public Administration in India –** Padma Ramchandran: National Book Trust, New Delhi, 2006.

Name of Course: B.Com. (Major in Management)

Semester – II

<table>
<tr><th colspan="4">A Better India, A Better World (BCM 2.7)</th></tr>
<tr><td>Teaching Hours: 30</td><td>Total Credits: 2</td><td>Total Marks:
35+15 = 50</td><td>Group: Ability Enhancement Courses</td></tr>
<tr><td colspan="4">Objectives:
1. To develop the comprehension and understanding skills of students.
2. To motivate students to acquire good values.
3. To develop the creative skills of students.
4. To develop the analytical and application skills of students.</td></tr>
<tr><td colspan="4">Learning Outcomes: After studying this subject, students would be able to achieve the following course outcomes as per Bloom’s taxonomy:
1. CO1 and CO2- Unit I- will achieve the attaining of CO1 and CO2 Remember and Understand by asking theory-based questions.
2. CO3 and CO4- Unit II – Unseen Passage-will achieve the attaining of CO3- Apply and CO4-Analyze by asking questions based on unseen passage for comprehension. The students have to apply their skills of reading, analyzing and attempt the questions.
3. CO5 and CO6- Unit II- Developing an Ad and Vocabulary/grammar-based exercises will achieve the attaining of CO5-evaluate and CO6-create.</td></tr>
<tr><td>Unit</td><td colspan="3">Content</td></tr>
<tr><td>I
(20M)</td><td colspan="3">Following 4 chapters from the book are prescribed
i) Learning from Experience
ii) The Indian of the Twenty-first Century
iii) What Can We Learn from the West
iv) The Role of Discipline in Accelerating National Development</td></tr>
<tr><td>II
(15M)</td><td colspan="3">Non-textual
i) Unseen Passage for comprehension with 5 questions based on it (3 questions on write the answer, 1 question on vocabulary -write the synonym or antonym of a word from passage, 1 question on give a suitable title to the passage).
ii) Draft/prepare an Advertisement for marketing a product or service, for Job requirement, for accommodation on rent.
iii) Arrange Jumbled words of a sentence in a correct order.</td></tr>
<tr><td colspan="4">Books Recommended:</td></tr>
<tr><td colspan="4">A BETTER INDIA, A BETTER WORLD BY N R NARAYAN MURTHY Published by Penguin Random House India, Gurgaon, India, 2010</td></tr>
</table>

Name of Course: B.Com. (Major in Management)

Semester – II

<table>
<tr><th colspan="4">Value Education (BCM 2.8)</th></tr>
<tr><td>Teaching Hours: 30</td><td>Total Credits: 2</td><td>Total Marks:
35+15 = 50</td><td>Group: Value Education Courses</td></tr>
<tr><td colspan="4">Objectives:
1. Understanding the moral values: To impart & inculcate the importance of value-based living. Student should be able to understand the teachings of great Indian leaders and their relevance in today's world.
2. Sensitization of students for Nation Building: Sensitization of students on various facets like Human rights, Duties & Responsibilities of citizens, etc.</td></tr>
<tr><td colspan="4">Learning Outcomes: After learning this subject, students would be able -
1. To build a strong base of high moral values in life.
2. To appraise Indian values and to contribute to nation building.</td></tr>
<tr><th>Unit</th><th colspan="3">Content</th></tr>
<tr><td>I</td><td colspan="3">UNIT I- Moral Values:
1. Meaning & definition of moral values, Types of values and need of value education.
2. Important values in Human Life – Integrity, truth, commitment, empathy, honesty, punctuality, unity, forgiveness, love, teamwork, ability to sacrifice, care, positive & creative thinking.
3. Role of values in education.
4. Teachings of great Indian Leaders: - Seven Deadly Sins by Mahatma Gandhi and Ten Golden Teachings of Swami Vivekanand.
5. Seven inspiring thoughts of Mother Teresa & Baba Amte.</td></tr>
<tr><td>II</td><td colspan="3">UNIT II
A – Values & Self:
1. Self-confidence - Theories of self confidence
2. Stress Management - Techniques of Stress Management
3. Self-acceptance – Techniques and importance
4. Self-growth – Role of spirituality, meditation, yoga in self-growth.
B – Values & Nation Building:
1. Sensitization for social & human values, sensitization to constitutional obligations- rights & duties.
2. Dr. A. P. J. Kalam's Ten points for enlightened citizenship.
3. Valuable thoughts on management - Shivaji Maharaj's eight valuable thoughts on management for nation building.
4. Ratan Tata's eight valuable thoughts on management.</td></tr>
<tr><td colspan="4">Books Recommended:</td></tr>
<tr><td colspan="4">1. Vivekananda, Swami. "Personality Development" – Advaita Ashrama, Kolkata, 2008.
2. "Value Education" – Dr. Kiruba Charles and V Arul Selvi
3. "Wings of Fire" – Dr. A. P. J. Kalam
4. Skill Development – Dr. Mohini T. Bhelwani, Shree Sainath Prakashan, Nagpur
5. Shivaji : The Management Guru, Prof. Namdev Jadhav, Rajmata Prakashan, Mumbai</td></tr>
</table>

Name of Course: B.Com. (Major in Management)

Semester – II

Physical Education – II (BCM 2.9)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Co-Curricular Courses

Objectives:

1) To understand the principles of injury prevention and the basic first aid procedures for sports-related injuries and to recognize the importance of warm-up and cool-down exercises and incorporate them into physical activity routines.
2) To develop practical skills and theoretical knowledge in Volleyball, including measurements and techniques and to develop practical skills and theoretical knowledge in Ball Badminton, including measurements and techniques.

Learning outcome: After learning this subject, student will be able to:

1) **Analyze** different types of sports injuries and apply appropriate first aid techniques and **evaluate** the significance of warm-up and cool-down exercises and design appropriate routines.
2) **Recall** the standard measurements for a volleyball court and the rules of the game and **demonstrate** and refine basic volleyball skills such as serving, passing, and setting.
   Recall the standard measurements for a ball badminton court and the rules of the game and **demonstrate** and refine basic ball badminton skills such as serving, rallying, and scoring.

Unit	**Content**
I	A) Theory 1) Injuries and First Aid 2) Warmup/Cooling Down
II	B) Practical & Theory **GAME** 1) **Volleyball:** Measurements in Volleyball Skills in Volleyball 2) **Ball Badminton:** Measurements in Ball Badminton Skills in Ball Badminton

Books Recommended:

1. **Tandon, D.K. (2010). Sports Injuries and First Aid. Khel Sahitya Kendra.**
2. **Sharma, O.P. (2015). First Aid for Sports Injuries. Sports Publication.**
3. **Singh, H. (2010). Science of Sports Training. DVS Publications.**
4. **Jain, A. (2013). Physical Fitness and Conditioning. Sports Publication.**
5. **Sharma, V.M. (2011). Volleyball: Skills and Techniques. Friends Publications.**
6. **Sethi, P. (2012). Coaching Volleyball: A Guide for Coaches. Sports Publication.**
7. **Singh, J. (2010). Ball Badminton: Skills and Techniques. Friends Publications.**
8. **Sathyaprabha, A. (2013). Ball Badminton for Beginners. NIS Publications.**

Name of Course: B.Com. (Major in Management)

Semester – III

Selling and Distribution Management (BCM 3.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Core

Objective:

1. To introduce students to the foundational concepts and techniques of sales and selling.
2. To equip students with the necessary skills and knowledge for effective sales force management.
3. To provide students with an understanding of the structure and functions of sales organizations.
4. To familiarize students with the process of sales forecasting, budgeting, and sales control.

Learning Outcomes: After learning this course, students will be able to –

1. **Differentiate** between traditional and modern techniques of selling and apply them to real-world sales scenarios.
2. **Analyze** and **evaluate** the qualities and skills required for effective salesmanship, and apply motivational techniques to enhance sales performance.
3. **Analyze** the purpose and types of sales organizations, and demonstrate the ability to plan and manage sales territories effectively.
4. **Develop** sales forecasts, budgets, and quotas, and assess the role of distribution channel management in achieving sales objectives. Additionally, students will be able to discuss the latest trends in selling and the utilization of AI in sales processes.

Unit	**Content**
I	**Unit – I Introduction to Sales and Selling:** Meaning, characteristics & features of Product & Services; Concept, Objectives and Scope of Selling, Types of Selling, Selling Process, Traditional and Modern Techniques of Selling
II	**Unit – II Sales Force Management:** Selling Skills, Qualities of a Salesman, Salesmanship Training of a Salesforce, Motivation for Selling, Selling Techniques and Strategies, Kotler's 5As of Sales Marketing, Challenges of Selling
III	**Unit – III Sales Organization**; Sales Department Relations Planning, Functions of a Sales Department, Purpose & Types of a Sales Organization, Definition & Management of a Sales territory, Sales Management- Definition and Objectives
IV	**Unit – IV The Sales Budget**: Sales Forecasting and Budgeting, Sales Control-Distribution Channel Management, Sales quotas & Types of Quotas, Role of Influencers in Selling, Latest trends in Selling, Use of AI in selling

Books Recommended:

1. **Sales Management For B.Com. & B.B.A.** by Mr. S.K. Bansal, Mr. Jitendra Sisodiya and Mr. Vikas Sharma, Sahitya Bhavan, ISBN - 978-93-5047-109-8
2. **Sales and Distribution Management:** N. G. Nair, Latha Nair; Himalaya Publishing House, New Delhi
3. **Sales Promotion and Advertisement Management**: M.N. Mishra; Himalaya Publishing House, New Delhi.
4. **Advertising and Sales Management:** S.C. Agrawal; Dhanpat Rai Publishing Co. New Delhi.

Name of Course: B.Com. (Major in Management)

Semester – III

Advertisement and Sales Management (BCM 3.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Core

Objective:

1. To Understand the basic concepts of Advertising and Functions of Advertising in modern business
2. To analyse the benefits and impact of Advertising
3. To identify the importance and values in Advertising
4. To explore the recent trends and functions in Sales Management

Learning Outcomes: After learning this course, students will be able to –

1. **Understand** the fundamentals of Advertising and media selection.
2. **Apply** the concept of creativity and undertake the advertising research.
3. **Analyze** the strategies related to Advertising impact on Society and Consumers.
4. **Identify** and **apply** Art of Selling and preparing Sales Budget.

Unit	Content
I	**Introduction of Advertising:** Advertising - Definition - Importance - Classification of advertisements – Functions of Advertising - Objectives – DAGMAR - Advertising and Direct Marketing: Advertising - Determinants of Advertisability - Causes for advertisement failure. Advertising Department - Organizing for advertising department - Functions of advertising management. Evaluation Criteria for Selecting an Advertising Agency, Factors affecting Media Choice
II	**Economic & Social Aspects of Advertising:** Setting of advertising budget, Meaning of Advertising Cost, Economic effects - Social Effects of Advertising, Benefits of Advertising - Impact of Advertisements on children - Women in Advertising, Role of Creativity in Advertising and Need for Advertising Research. Advertising media, different types of media, media planning, Impact & Role of advertising agencies, Elements of Print Advertisement and Digital Advertisement.
III	**Ethics in Advertising and Public Relations** Importance of Ethics and Values in Advertising, Ethics and code of conduct in advertising. Misleading and Deceptive advertisements, Advertising Appeals and its Impact on society and consumers. Criticisms of Advertising, Regulating Bodies in India for Advertisements. Role of Advertising in Public Relations and Publicity: Meaning of Publicity and Public Relations Advantages and Disadvantages of Public Relations, Ethics in Publicity.
IV	**Sales Management Aspects:** Sales Management - Features, Functions and Importance, Art of Selling – Types, Process, Qualities of an Effective Salesman, Sales Promotion - Definition - Types – Features, Sales planning: Concept, Process, Sales Forecasting - Methods and Limitations, Concept of Sales Budget and Sales Audit. Duties and responsibilities of General sales Manager. Steps in setting up the sales organization. Sales forecast: meaning, objectives, sales forecast methods, Recent Trends in Sales Management, Role of IT in Sales Management.

Books Recommended:

Text Books

1. Advertising and sales Management: C.N. Sontakki ; Kalyani Publishing New Delhi

References Books

1. Advertising Planning and implementation: Sharma and Singh, Prentice Hall
2. Advertising Management Concepts and Cases: Mahendra Mohan, Tata McGraw Hill
3. Sales and Distribution Management: N.G.Nair, Latha Nair; Himalaya Publishing House, New Delhi
4. Advertising and Sales Management: S.C. Agrawal; Dhanpat Rai Publishing Co. New Delhi.

5. Sales Promotion and Advertisement Management: M.N. Mishra; Himalaya Publishing House, New Delhi.

Name of Course: B.Com. (Major in Management)

Semester – III

Business Economics (BCM 3.3.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Minor

Objective:

1. To provide the students an understanding of basic concepts of business economics and demand analysis.
2. To help students understand the requirements of business decision making and production analysis.
3. To make the students familiar with costing concepts and revenue analysis.
4. To provide knowledge to the students regarding market structures and competition.

Learning Outcomes: After learning this course, students will be able to –

1. **Understand** the important concepts of Business Economics, and further delve deeper into concepts related to Demand analysis like, Elasticity of demand and Indifference curve.
2. **Analyse** how the producers make decisions based on production function in short run and long run.
3. **Evaluate** the importance of cost analysis and revenue analysis for a business.
4. **Apply** the knowledge regarding various types of markets and how the companies function in a given nature of market & competition in realistic situations.

Unit	Content
I	**Unit 1: Introduction to Business Economics** • Concept, Nature, Scope of Business Economics • Demand -Meaning of Demand, Determinants of Demand, Law of Demand • Elasticity of Demand - Concept, Methods, Types of Elasticity of Demand, Degrees of Price Elasticity of Demand, Factors affecting Elasticity of Demand, Case Study on Oil Refining Companies and Price Elasticity of Demand • Indifference Curve - Meaning, Properties of Indifference curve
II	**Unit 2: Business Decision-Making and Production Function** • Supply -Concept of Supply, Law of Supply, Elasticity of Supply: Meaning and Types. • Case Study on Demand and Supply of Gold in India • Production Function - Meaning of Production Function, Short Run & Long Run Production Function • Isoquant - Meaning, Properties • SDG 12 - Sustainable Consumption and Production - Concept, Targets and Indicators
III	**Unit 3: Costing Concepts & Revenue analysis** <u>Costing Concepts</u> • Cost Function - Meaning and factors determining Cost • Introduction to Various Short Run Costing Concepts: Concept of Total Cost, Average Cost, Marginal Cost, Supply chain costs and drivers of supply chain costs • Relationship between Average Cost and Marginal Cost <u>Revenue Analysis</u> – Meaning of Revenue, Concept of Total Revenue, Average Revenue and Marginal Revenue, Relationship between Average Revenue and Marginal Revenue • Theory of Firm- Objectives of a firm and profit maximization
IV	**Unit 4: Market structure and competition** <u>Market:</u> • Market - Meaning, Features, Types <u>Perfect Competition</u> - Meaning, features, Equilibrium of Industry and of Firm in short run (Price Output Determination in short run) <u>Imperfect Competition</u>

	• Monopoly- Meaning, features, types, Equilibrium of firm (Price-Output Determination in short run), Price Discrimination- meaning, types • Monopolistic Competition – Meaning, features, Equilibrium of firm (Price- Output Determination in short run) • Oligopoly - Meaning, features, kinked demand curve

Books Recommended:

1. Introduction to Modern Economics, Hardwick, Khan & Langmead, An, Longman London & New York, Revised Edition.
2. Advanced Economic Theory (Micro Economic Analysis), H. L. Ahuja, S. Chand & Co Ltd, 11th Edition, 2004.
3. Modern Economics, H. L. Ahuja, S. Chand & Co Ltd, 11th Edition,2004.
4. Micro Economics, P. N. Chopra, Kalyani Publishers.
5. Micro Economics, D. D. Chaturvedi, Galgotia Publishing Company.

Name of Course: B.Com. (Major in Management)

Semester – III

MS-Office (BCM 3.3.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Minor

Objective:

1. To understand formatting features in Ms Word with Mail merge, Templates to maintain consistency to create professional looking documents.
2. To analyze large datasets through Excel sorting, filtering and different data analysis tools.
3. To explore data modelling and advanced functions to visualize data creatively and communicate insights effectively.
4. To evaluate organization and structure of PowerPoint presentations in order to ascertain their logical flow.

Learning Outcomes: After learning this course, students will be able to –

1. **Understand** and **recall** the functionalities, tools and commands available in MS Word.
2. **Analyze** financial data and perform functions to evaluate financial scenarios.
3. **Apply** statistical analysis tools and technique to interpret data for business insights and faster decision making.
4. **Evaluate** the effectiveness of the contents in PowerPoint presentation including visual themes for diverse audiences.

Unit	Content
I	**Microsoft Word :-** Introduction to MS-Office 2019, Installation, Word:- Introduction to MS-Word, Working with toolbars & ribbons, Components of MS-Word Window, Inserting Tables, Mail-merge, Macros, Templates.
II	**MS-Excel:-** Introduction to MS-Excel:- Introduction to MS-Excel, Elements of MS-Excel workbook, Navigation, Entering & Editing, Formatting cells, Formula and Functions, V-lookup, H-lookup, Data Sorting, Conditional Formatting, Filtering, Goal Seek, Tables, Views, Charts, Linking.
III	**Advanced Excel** - INDEX and MATCH, IF with AND, OR, OFFSET combined with other functions, CHOOSE for creating scenarios, INDIRECT combined with other functions, XNPV and XIRR CELL, COUNTA, and MID functions combined together, PMT, IPMT, and principal payment calculations, Subtotal and Data Consolidation, Pivot Table, Protection.
IV	**Microsoft PowerPoint: -** Introduction to MS-PowerPoint, Insertion, deletion, Copying Slides, Slide numbering, Header & Footer, Different Layouts, Master Slide, Inserting Tables, Sounds, Charts, Different Objects, Animation, Slide Transition.

Books Recommended:

1. **A First Course In Computers,** Sanjay Saxena, Vikash Publishing House Pvt. Ltd. New Delhi
2. **Mastering MS-Office,** Bittu Kumar
3. **Mastering Advanced Excel,** Ritu Arora

Name of Course: B.Com. (Major in Management)

Semester – III

Company Law (BCM 3.3.3)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Minor

Objective:

1. To impart basic knowledge of the provisions of Companies Act 2013.
2. To familiarize students with the legal regulations related to registration of a company.
3. To impart knowledge about important documents that define a company.
4. To impart knowledge of company functioning.

Learning Outcomes: After learning this course, students will be able to –

1. **Classify** different types of companies under the Companies Act 2013, including registered, public, private, one-person, and others, and explain their respective features, privileges, and exemptions. **(Understand)**
2. **Interpret** the duties and liabilities of promoters, understand the preliminary steps involved in company incorporation, and explain the online registration process, issuance of certificates, and provisional contracts. **(Evaluate)**
3. **Apply** the principles of Memorandum of Association (MOA) and Articles of Association (AOA) to understand their clauses, alterations, and the legal implications of ultra vires transactions. Analyze the requirements and types of prospectuses and their significance. **(Apply)**
4. **Analyze** the concept of company meetings, including their requisites for validity, different types, and voting procedures. Evaluate the role of resolutions and assess the effectiveness of various voting methods, including postal ballot and e-voting. **(Analyze)**

Unit	Content
I	**Introduction to Companies Act 2013** (as amended from time to time), features, Kinds of companies: Registered company, Public company, private company-privileges and exemptions of a private company, Conversion of Private company to Public company, conversion of Public company to Private company, One person company: Provisions and exemptions of OPC, , Conversion of OPCs into private and public companies, Holding and subsidiary company, Government company, Foreign Company, Sec 8 Company
II	**Formation of company –** Promotion: duty and liabilities of promoters, legal position of promoters Incorporation: preliminary steps, online registration of a new company, certificate of incorporation, commencement of business, certificate of commencement of business, CIN, provisional contracts
III	**Documents:** Memorandum of association- clauses and alterations Articles of association- Content and alterations Doctrine of ultra vires- effects of ultra vires transactions **Prospectus:** Meaning, requirements of a prospectus, abridged prospectus, shelf prospectus, misleading prospectus
IV	**Company meetings** – Meaning of meeting, kinds of meetings, Requisites of a valid general meeting: notice, agenda, quorum, chairman, voting by poll, voting through postal ballot, procedure to be followed for conducting business through postal ballot, E-voting, Proxy and its provisions, **Resolutions:** Types of resolutions

Books Recommended:

1. **Company Law & Secretarial Practice.** Sultan Chand & Sons, Kapoor, N.D: New Delhi.
2. **Indian Company Law,** Singh Avtar, Eastern Book Company, Lucknow.
3. **Company Law and Secretarial Practice,** Dr. R.K. Nelakha, Ramesh Book Depot, Jaipur.
4. **Corporate Laws, Anil Kumar;** Taxmann Publication

Name of Course: B.Com. (Major in Management)

Semester – III

Direct Taxes (BCM 3.4.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35 + 15 = 50	Group: Generic/Open Elective

Objective: After studying this course, the learner will be able to:

1. **Understand** the fundamental concepts, framework, and provisions relating to direct taxation, residential status, and income from salary under the relevant income-tax law.
2. **Apply** the relevant tax provisions for computing gross total income, taxable income, and income-tax liability of an individual assessee under the applicable tax regime.

Learning Outcomes: After successful completion of this course, the learner will be able to –

1. **Explain** the basic concepts of direct taxation, residential status, and tax treatment of salary income of an individual assessee.
2. **Compute** gross total income, taxable income, and income-tax liability of an individual assessee by applying the relevant provisions and rates for the tax year.

Unit	Content
I	**Introduction of Income Tax Act 2025 and basic concepts** **a) Basic concepts –** Introduction to the Income-tax Act, 2025; Finance Act; Concepts of Agricultural Income, Assessee, Tax Year, Person, Income, Gross Total Income and Charge of Income-tax; Difference between Exemptions and Deductions; Introduction to Heads of Income. **b) Residential Status -** Rules for determining residential status of Individual Assessee. **Income from Salary** **a) Income from Salary –** Scope of Chargeability; Meaning of Salary, exemptions and deductions. **b) Allowances –** House Rent Allowance, Children Education Allowance. **c) Perquisite –** Valuation of Rent- free Accommodation and Valuation of Motor Car as applicable under the relevant tax regime. **d)** Practical problems on computation of income from salary (excluding retirement benefits).
II	**Computation of Taxable Income and Income tax of an Individual Assessee** **a)** Computation of Gross Total Income and eligible deductions under the relevant provisions applicable to the tax year. **b)** Income-tax slabs and rates, rebate, surcharge and Health and Education Cess, as applicable for the relevant tax year. **c)** Problems on computation of Gross Total Income, Taxable Income and Income-tax liability of an Individual assessee under the applicable tax regime, considering the income under the head of Salary. ***Note: For teaching and examination purposes, computations shall be based on the rates and provisions applicable to the relevant tax year as notified by the college.***

Books Recommended:

1. **Students Guide to Income Tax,** Vinod K. Singhania Publisher, Taxmann Publications Pvt Ltd, New Delhi.
2. **Systematic Approach to Taxation,** Dr. Girish Gupta, Dr Ravi Ahuja, Bharat Publications
3. **Students Handbook on Income Tax,** T. N. Manoharan and G. R. Hari, Snow White Publications.
4. **Direct Tax Laws,** T. N. Manoharan and G. R. Hari, Snow White Publications.
5. **Students Guide to Income Tax,** Dr Monica Singhania / Dr. Vinod K Singhania, Taxmann Publications Pvt Ltd, New Delhi.
6. **STUDENTS GUIDE TO INCOME TAX WITH PROBLEMS AND SOLUTIONS,** Dr Monica Singhania/Dr. Vinod K Singhania, Taxmann Publications Pvt. Ltd, New Delhi.
7. **Income Tax Law & Accounts,** Mehrotra, Sahitya Bhavan, Agra.
8. **Direct Tax Laws,** Dr. Girish Ahuja & Ravi Gupta, Bharat Publications.

Name of Course: B.Com. (Major in Management)

Semester – III

Financial Accounting – I (BCM 3.4.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Electives

Objective:

1. To understand the concept of final accounts for sole traders and develop the ability to prepare trading, profit and loss, and balance sheet accounts, including adjustments.
2. To gain insight into the final accounts of cooperative societies and develop the proficiency to prepare them in accordance with relevant legal provisions.

Learning Outcomes: After learning this course, students will be able to –

1. **Demonstrate** the ability to analyze and synthesize financial data to prepare comprehensive final accounts for sole traders, integrating adjustments, and evaluate the financial health of the business.
2. **Apply** their understanding of legal provisions and financial principles to create accurate final accounts for cooperative societies and appraise the financial performance critically.

Unit	Content
I	**Final Accounts of Sole Traders:** **Theory:** Meaning of Final Accounts, Characteristics and Format of Trading A/c, Profit and Loss A/c and Balance Sheet, Meaning and nature of Adjustments. **Practical Problems:** Preparation of Trading A/c, Profit and Loss A/c and Balance sheet from Trial balance and Adjustments
II	**Final Accounts of Co-Operative Society:** **Theory:** Meaning and Introduction of Co-operative Society, Characteristics of and Usefulness of Co-operative Society, Limitations of Co-operative society, Types of Co-operative Society, Meaning, Format and Characteristics of Profit and Loss Appropriation A/c. **Practical Problems:** Preparation of Trading A/c, Profit and Loss A/c, Profit and Loss Appropriation A/c and Balance sheet As per Maharashtra Co-operative Society Act, 1960.

Books Recommended:

1. **Financial Accounting,** Paul, S. K, New Central Book Agency
2. **Financial Accounting for Managers,** Ghosh, T. P. Taxman Allied Service
3. **Financial Accounting,** Mohammed Hanif, Amitabh Mukherjee, S. Chand Publications
4. **Financial Accounting,** Dr. V. K. Goyal, Excel Books Publications
5. **Financial Accounting,** Jain S.P., Narang K.L., Kalyani Publishers, Delhi.
6. **Financial Accounting,** Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi

Name of Course: B.Com. (Major in Management)

Semester – III

Digital Marketing (BCM 3.5)			
Teaching Hours: 45 (Theory + Practical)	Total Credits: 2	Total Marks: 35+15=50	Group: Vocational Skill Course

Objectives:

1. To provide students a foundational understanding of digital marketing concepts, tools, and techniques
2. To develop the students with the importance of digital marketing in today's business landscape and its role in achieving organizational goals.

Learning Outcomes: After learning this course, students will be able to

1. **Understand** the fundamental concepts of digital marketing, including, social media marketing, email marketing, and content marketing.
2. **Apply** the basic skills of planning and implementation in digital marketing strategies which is suitable for different business objectives.

Unit	Content
I	**Foundation of Digital Marketing:** Digital Marketing, Definition, and scope of digital marketing, Core Concepts of Digital Marketing: Search Engine Optimization (SEO), Online consumer behaviour. Legal and Ethical Considerations in Digital Marketing. Digital Marketing Strategy: Setting SMART objectives, Developing a digital marketing plan, Integration with traditional marketing strategies.
II	**Digital Marketing Channels and Strategies** Social Media Marketing (SMM): Social Media Marketing process, Social media platforms overview: Facebook, Instagram, Twitter, LinkedIn. Content Marketing: Content types Blog posts, videos, infographics. Email Marketing: Email campaign planning and execution.

Books Recommended:

1. **Digital Marketing: Strategy, Implementation and Practice** by Rajiv Batra, Tapan Panda, and Amarjeet Singh, published by Pearson Education India.
2. **Digital Marketing: A Practical Approach** by Harpreet Kaur, published by Oxford University Press India.
3. **Digital Marketing: Concepts and Strategies** by Bidyut Bikash Dhar and Debalina Chattopadhyay, published by McGraw Hill Education India.
4. **Digital Marketing: Strategy, Implementation and Practice in India** by Sameer Mathur and Rajiv Mathur, published by McGraw Hill Education India.
5. **Digital Marketing: An Indian Perspective** by Kannan P.K and Chitra S, published by Pearson Education India.

Name of Course: B.Com. (Major in Management)

Semester – III

Hindi (BCM 3.6.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Ability Enhancement Courses

Course Objectives:

1. To understand and appreciate the literary works in prose by renowned Hindi authors, focusing on their themes and messages.
2. To explore and comprehend the poetic expressions of various Hindi poets, delving into the emotions and ideas conveyed through their poems and develop practical skills in translation, advertisement writing, and business vocabulary enhancement in Hindi.

पाठ्यक्रम का उद्देश्य:

1. प्रमुख हिंदी लेखकों द्वारा गद्य में विभिन्न कृतियों को समझना और मूलभूत विषयों और संदेशों पर ध्यान केंद्रित करना।
2. विभिन्न हिंदी कवियों द्वारा की गई कविताओं की व्याख्या करना और उनके कविताओं के माध्यम से व्यक्त की गई भावनाओं और विचारों को समझना और हिंदी में अनुवाद, विज्ञापन लेखन, और व्यावसायिक शब्दावली में सुधार के प्रायोगिक कौशल विकसित करना।

Learning Outcomes: After learning this course, students will be able to –

1. **Analyze** and **interpret** the prose works of Dr. Abdul Kalam, Dr. Krishna Kumar Mishra, and Narayan Murthy, identifying the central themes and moral values conveyed in their writings.
2. **Analyze** the poems of Santosh Kumar Badal, Sohan Lal Dwivedi, and Methili Sharan Gupta, discerning the emotions, philosophies, and societal concerns expressed in their verses and **demonstrate** proficiency in translating texts from English to Hindi, crafting effective advertisements in Hindi, and expanding their business vocabulary in Hindi, facilitating communication in professional contexts.

शिक्षा परिणाम: इस पाठ्यक्रम के अध्ययन के बाद, छात्र निम्नलिखित कार्य कर सकेंगे:

1. डॉ. अब्दुल कलाम, डॉ. कृष्ण कुमार मिश्र, और नारायण मूर्ति की गद्य रचनाओं का **विश्लेषण** और व्याख्या करके उनकी लेखनी में प्रमुख विषयों और नैतिक मूल्यों को **पहचान** सकेंगे।
2. संतोष कुमार बादल, सोहन लाल द्विवेदी, और मेथिली शरण गुप्त की कविताओं का **विश्लेषण** करके, उनकी पंक्तियों में व्यक्त भावनाओं, दार्शनिकताओं, और सामाजिक चिंताओं को **पहचान** सकेंगे और अंग्रेजी से हिंदी में पाठों का अनुवाद करके, हिंदी में प्रभावी विज्ञापन बनाने, और हिंदी में व्यावसायिक शब्दावली का विस्तार करने में **प्रवीण** होंगे, जो व्यावसायिक संदर्भों में संचार को सुगम बनाएगा।

Unit	Content
I **साहित्यिक हिंदी**	**गद्य भाग** ➢ शाश्वत जीवन मूल्य- अदम्य साहस – डॉ. अब्दुल कलाम ➢ जलवायु परिवर्तन तय करेगा धरती पर सभ्यता का भविष्य (निबंध) डॉ. कृष्ण कुमार मिश्र ➢ उद्यमशीलता- बेहतर भारत बेहतर दुनिया – नारायण मूर्ति **पद्य भाग** ➢ अवकाश - संतोष कुमार बादल ➢ लहरो से डरकर नौका पार नाही होती – सोहन लाल दिवेदी ➢ मनुष्यता- मेथिली शरण गुप्त
II **व्यावहारिक हिंदी**	➢ अनुवाद: - अर्थ - परिभाषा, स्वरूप, अनुवादक के गुण, सफल अनुवाद की विशेषताएँ , अनुवाद प्रक्रिया, प्रकार। ➢ विज्ञापन लेखन - अर्थ - परिभाषा, गुण, लाभ , सावधानी आदि। ➢ पारिभाषिक शब्दावली (वाणिज्य विषयक)

Books Recommended:

संदर्भ ग्रंथ :-

१. अदम्य साहस – डॉ. अब्दुल कलाम

२. बेहतर भारत बेहतर दुनिया – नारायण मूर्ति

३. विज्ञापन के मुल तत्व :- डॉ. जयश्री जोशी , केलाश पुस्तक सदन , भोपाल

४. मीडिया लेखन और अनुवाद विज्ञान : डॉ जगदीश शर्मा . डॉ धनबहादूर पाठक , हरीश प्रकाशन मंदिर

Name of Course: B.Com. (Major in Management)

Semester – III

Marathi (BCM 3.6.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Ability Enhancement Courses

Course Objectives:

1. To understand and appreciate the literary works in prose by renowned Marathi authors, focusing on their themes and messages.
2. To develop practical skills in internet usage in Marathi language, news editing, and business vocabulary enhancement in Marathi.

पाठ्यक्रमाचे उद्देश्य:

1. प्रसिद्ध मराठी लेखकांच्या गद्य रचना समजून मूल्यांकन करणे, त्यांच्या विषय आणि संदेशांवर लक्ष केंद्रित करणे.
2. मराठी भाषेत इंटरनेट वापराचे कौशले विकसित करणे, बातम्या संपादन, आणि मराठीत व्यावसायिक शब्दकोश वाढवणे.

Learning Outcomes: After learning this course, students will be able to –

1. **Analyze** and **interpret** the prose works of Dr. Abdul Kalam, Narayan Murthy, Shrinivas Thanedar, discerning the central themes and moral values conveyed in their writings.
2. **Demonstrate** proficiency in using the internet in Marathi language, editing news content effectively, and expanding their business vocabulary in Marathi, facilitating communication in professional contexts.

शिक्षण परिणाम: या पाठ्यक्रमाच्या अभ्यासानंतर विद्यार्थी खालील कार्ये करू शकतील:

1. डॉ. अब्दुल कलाम, नारायण मूर्ती, श्रीनिवास ठाणेदार यांच्या गद्य रचनांचा विश्लेषण आणि व्याख्या करून, त्यांच्या लेखनांमध्ये अडचणी आणि मूल्यांकन करून, मुख्य विषय आणि नैतिक मूल्ये ओळखून त्यांची समज करण्यात विद्यार्थी सक्षम होतील.
2. मराठी भाषेत इंटरनेट वापराचे कौशले, बातम्या संपादन योग्यतेत दक्षता, आणि मराठीत व्यावसायिक शब्दांचे विस्तार करणे, यात्रेत व्यावसायिक संदर्भात संवाद सुचारूप बनवण्यात विद्यार्थी सक्षम होतील.

Unit	Content
I **साहित्यिक मराठी**	**गद्य विभाग** ➢ चिरंतन मूल्ये : ए. पी. जे. अब्दुल कलाम ➢ उद्योजकतेविषयी : नारायण मूर्ती ➢ नक्षत्रांचे देणे : श्रीनिवास ठाणेदार **पद्य विभाग** ➢ पसायदान : संत ज्ञानेश्वर ➢ दोन पर्याय : दिलीप कुलकर्णी ➢ विश्वशांती : दिनेश काळे
II **व्यावहारिक मराठी**	➢ इंटरनेट आणि मराठी भाषा : डॉ.नंदकिशोर मोरे ➢ वृत्त संपादन : प्रभाकर कोंडबत्तुनवार ➢ पारिभाषिक शब्दावली (वाणिज्य विषयक)

Books Recommended (संदर्भ ग्रंथ):

१. शब्द साधना भाग -२
२. अदम्य जिद्द : ए- पी- जे- अब्दुल कलाम
३. अ बेटर इंडिया अ बेटर वर्ल्ड : नारायण मूर्ती
४. सुगम मराठी व्याकरण व लेखन - मो. रा. वाळम्बे
५. जाहिरातींचे जग : यशोदा भागवत , मौज प्रकाशन गृह , मुंबई

Name of Course: B.Com. (Major in Management)

Semester – III

<table>
<tr><th colspan="4">Physical Education – III (BCM 3.8)</th></tr>
<tr><td>Teaching Hours: 30</td><td>Total Credits: 2</td><td>Total Marks:
35+15 = 50</td><td>Group: Co-Curricular Courses</td></tr>
<tr><td colspan="4">Objectives:
1) To understand and distinguish between skill-related and health-related physical fitness components.
2) To develop knowledge and practical skills in athletics, specifically in throwing events such as Shot Put, Discus Throw, and Javelin Throw.</td></tr>
<tr><td colspan="4">Learning outcome: After learning this course, students will be able to:
1) Explain the meaning and types of yogasanas, analyze their benefits, and evaluate their role in promoting physical and mental health. (Applying, Analyzing, Evaluating)
2) Demonstrate and practice specific asanas (such as Tadasana, Vrukshasana, Padmasana, Vajrasana, etc.) and relaxing asanas (Shavasana, Makarasana), and assess their impact on personal health and well-being. (Applying, Creating, Evaluating)</td></tr>
<tr><th>Unit</th><th colspan="3">Content</th></tr>
<tr><td>I</td><td colspan="3">Yogasana – Meaning, Types of Asanas, Benefits of Yogasana</td></tr>
<tr><td>II</td><td colspan="3">Asanas (Postures): (Practical)
i) Standing Asanas - Tadasana, Vrukshasana, Virbhadrasana
ii) Sitting Asanas - Padmasana, Vajrasana, Ardha Matsendrasana
iii) Lying Asanas
a) Supine Position – Naukasana, Setu Bandhasana
b) Prone Position – Bhujangasana, Shalbhsana
Relaxing Asanas: Shavasana, Makarasana</td></tr>
<tr><td colspan="4">Books Recommended:</td></tr>
<tr><td colspan="4">1. Iyengar, B.K.S. (2001). Light on Yoga. HarperCollins Publishers.
2. Saraswati, Swami Satyananda (2008). Asana Pranayama Mudra Bandha. Yoga Publications Trust.
3. Desikachar, T.K.V. (1999). The Heart of Yoga: Developing a Personal Practice. Inner Traditions.
4. Hatha Yoga Pradipika by Swami Muktibodhananda (2012). Yoga Publications Trust.
5. Sivananda, Swami (2004). The Complete Illustrated Book of Yoga. Three Rivers Press.</td></tr>
</table>

Name of Course: B.Com. (Major in Management)

Semester – IV

Marketing Management (BCM 4.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Core

Objective:

1. To understand the basic concepts of marketing and Ability to analyse consumer buying behaviour and design marketing research process.
2. To analyze the segmentation targeting and positioning and to understand the product management.
3. To explore the ability to device pricing strategies and communication process.
4. To evaluate the market evaluation and control as well as learn regarding ethical and legal issues in marketing.

Learning Outcomes: After learning this course, students will be able to –

1. **Understand** the fundamentals of Marketing Management.
2. **Apply** the concept of Segmentation, Targeting and Positioning.
3. **Analyze** the strategies related to price of product.
4. **Evaluate** the controlling and evaluation of Market and various issues in Marketing.

Unit	Content
I	**Unit - I: Introduction of Marketing Management and Consumer Behavior:** **Introduction of Marketing Management:** Concepts of marketing, nature of marketing, marketing mix, service marketing, steps in the marketing process, nature and contents of marketing plan, scanning the marketing environment. **Consumer Behavior:** Consumer Behavior Concept, buying decision process, organizational buying, customer relationship management, marketing research and demand forecasting.
II	**Unit - II: Market Positioning and Product Management:** **Market Positioning:** Market segmentation and targeting, positioning and repositioning; marketing strategies. **Product Management:** Meaning of product, product classification, product levels, product policies, product life cycle and new product development, product differentiation.
III	**Unit - III: Pricing, IMC & Distribution:** Pricing objectives, methods and pricing policies; channel design and management, understanding the communication process, managing advertising; sales promotion, public relations and direct marketing, Social Media Marketing, Digital Marketing.
IV	**Unit - IV: Market Evaluation and Control:** **Market Evaluation:** Types and Process, Obstacles to marketing control, marketing audit, social, ethical and legal issues in marketing. **Marketing Control:** Concept and Objectives of Marketing Control, Marketing Control Process, Techniques of Marketing Control, Types of Marketing Control.

Books Recommended:

Text Book:

1. **Marketing Management-A South Asian Perspective:** by Philip Kotler, Kevin Lane Keller, Prentice Hall

References Books:

1. **Marketing Management-Planning, Implementation and Control:** by V.S. Ramaswamy and S.Namakumari, McMillan
2. **Marketing Management:** by Rajan Saxena, Tata McGraw-Hill
3. **Introduction to Marketing Management:** by Adrian Palmer, Oxford University Press.
4. **Basic Marketing 15th edition:** by William D. Perreault, R. Tata McGraw-Hill

Name of Course: B.Com. (Major in Management)

Semester – IV

Human Resource Management (BCM 4.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Core

Objective:

1. To acquaint students with the techniques and principles to manage human resource of an organization.
2. To learn the basic concepts and frameworks of human resource Management (HRM).
3. To understand the role of HR in an effective business administration.
4. To improves critical thinking skills of the students about HRM System as a tool for organizational success.

Learning Outcomes: After learning this course, students will be able to –

1. **Understand** the Aspects of HRM in an organization.
2. **Analyze** the principles and theories underlying job design and Job Evaluation in enhancing employee motivation and performance.
3. **Examine** the impact of effective leadership perspectives on organizational performance.
4. **Understand** the purpose of Performance Appraisal and Identify Different Methods and Techniques of Performance Appraisal.

Unit	Content
I	**Introduction to HRM:** Meaning, Definition, Scope, Objectives, Functions and Importance of HRM, Role of an HR Manager **Functions of Human Resource Planning:** Introduction process of HRP; Recruitment - Definition, sources & process; orientation; Selection- selection process, new tools & methods of selection, interview, test & assessment of effectiveness of selecting tools; induction and placement.
II	**Job Design and Job Evaluation:** Concept, objectives, limitations, importance; methods and procedures. Competency approach to Job evaluation, Job design, job specification & role analysis, factors affecting Job design, Techniques of Job Design. Cases & exercises to understand Job analysis
III	**Training & Development**: Meaning, definition, importance, need, types (on-the-job and off-the-job training), evaluation & effectiveness of training (with successful cases of training), TNA- Training Need Analysis, task analysis, organizational analysis, Role of a Trainer.
IV	**Performance Appraisal:** Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

Books Recommended:

1. **Organizational Behavior**: M. Parikh and R. Gupta, Tata McGraw Hill Education Pvt. Ltd.
2. **Organizational Behavior:** D. Nelson, J. C. Quick and P. Khandelwal, Cengage Publication.
3. **Effective Leadership:** Achua, Lussier, Cengage Publications
4. **Leadership and Management:** A. Chandramohan, Himalaya Publishing House
5. **Leadership in Organization:** Gary Yukl, Pearson Education
6. **Team Building & Leadership:** Bhargava &Bhargava, Himalaya Publishing House
7. **Team Building & Leadership:** Dr. D .K. Tripathi, Himalaya Publishing House
8. **Leadership & Management Development; Developing Tomorrow's Manager:** Kevin Dalton, Pearson Education

Name of Course: B.Com. (Major in Management)

Semester – IV

Monetary Economics (BCM 4.3.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Minor

Objective:

1. To help students understand the basic concepts related to money and the importance of money in growth and welfare.
2. The core objective is to provide the students with an understanding of apex banking institution, commercial banks, modern digital banking systems and other financial institutions
3. To provide students with an understanding of the functioning of Development Banks, Cooperative societies, NBFCs, Payment Banks and Neo Banks
4. To enable the students to understand the working of macroeconomic fundamentals business cycles, inflation and deflation.

Learning Outcomes: After learning this course, students will be able to –

1. **Understand** the concepts of money, paper currency, methods of issue, Fisher's Quantity Theory, facilitating their ability to analyze their significance in economic contexts.
2. **Correlate** how changes in money supply can lead to changes in the dynamic economic system and analyze the measures taken by RBI to combat economic fluctuations
3. **Classify** the working of various banking institutions in the country and their functioning.
4. **Evaluate** parameters like National Income, Inflation, Deflation and Business Cycles to measure the performance of economy.

Unit	Content
I	**Money in Economics** • Money - Meaning, Evolution of Money, Functions of Money • Paper Currency - Meaning, Merits, Demerits • Methods of note issue - Fixed Fiduciary Method - Merits & Demerits, Proportionate Reserve Method - Merits & Demerits, Minimum Reserve Method - Merits & Demerits • Fisher's Quantity Theory of Money and Criticism
II	**Central Bank (Reserve Bank of India) and Commercial Banks** • Reserve Bank of India - History, Meaning & Functions, • Role of Central Bank in a Developing Economy • Monetary Policy - Meaning, Objectives, Instruments of Monetary Policy in Credit Control by RBI, Recent Indian monetary policy trends • Indian Banking System - Introduction and Structure of Indian Banking System, • Commercial Banks - Meaning, Importance, Functions, Credit Creation by Commercial Banks, Banking schemes for Women. • Non-Performing Assets - Concept, Causes, Consequences & Remedies
III	**Various Banking Institutions** • Development Banks – NABARD, EXIM Bank: Meaning, Functions • Cooperative Banks – Concept, functions • NBFC – Concept, functions • Payment Banks – Introduction, Concept, Functions • Neo Banks – Introduction, Concept, Functions
IV	**National Income** • National Income – Meaning and Concepts of GDP, NDP, GNP, NNP (at factor cost and market price), Methods of Measurement of National Income, Limitations, National income is not a true indicator of welfare, Concept of Circular flow of national income, Impact of Growing global income inequalities. • Inflation – Meaning, Causes, Effects, Remedies, Recent trends in global inflation

	• Deflation – Meaning, Causes, Effects, Remedies. • Business Cycle – Meaning, Features, Phases, Financial crisis 2008

Books Recommended:

1. **Financial Institutions and Markets,** Agrawal & Gupta, Kalyani Publishers(2015).
2. **Money, Banking, Trade & Public Finance,** M. V. Vaish, New Age International Pvt. Ltd, Latest Edition.
3. **Modern Banking,** Vaish, M.C., Oxford & IBH Publishing Co., New Delhi.
4. **Money, Banking and International Trade,** K.P.M. Sundaram, Sultan Chand, New Delhi.
5. **Money and Financial System,** P.K. Deshmukh, Phadke Prakashan.
6. **Modern Banking,** Sayers, Oxford, Clarendon Press.

Name of Course: B.Com. (Major in Management)

Semester – IV

Computer Fundamentals (BCM 4.3.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Minor

Objective:

1. To understand the basic concepts of computer Organization and Architecture.
2. To analyze the interaction between hardware and software to optimize system performance
3. To explore on the operating system facilitates navigation through files and directories.
4. To apply the different protocols to transmit the data over the internet with the help of network.

Learning Outcomes: After learning this course, students will be able to –

1. **Understand** the fundamentals of different components of computer with memory hierarchy.
2. **Analyze** the needs of hardware and software required for a computation task.
3. **Explore** different types of operating system with its functions.
4. **Apply** networking concept involves configuring Hardware and software to establish connections between devices.

Unit	Content
I	**Computers:** Basic Organization of Computer, Generation of Computer, Classification of Computer, Computer Organization and Architecture: Processor & Memory-Types of Processor, Memory Structure – Primary & Secondary, Input, Output Devices.
II	**Computer Software and Hardware:** Introduction, Types of Software & Hardware, Relationship between hardware, System Software & user, Computer languages:- Introduction, types, Translator, Linker, Loader, Assembler, Compiler, Interpreter.
III	**Operating Systems:** Introduction, History of operating systems, Functions of operating systems, Process management, Memory management, File management, Device management, Security management, Types of operating systems, Providing user interface, Popular operating systems.
IV	**Network:** Introduction, Data communication using modem, Computer network, Network topologies, Network protocol and software, Application of network. **Internet:-** Introduction, Evaluation & basic services of Internet, Uses of Internet, Search Engine, Introduction to Virus and its types.

Books Recommended:

1. Computer Fundamentals, P. K. Sinha, BPB Publication, New Delhi

2. Fundamentals of Computers, E Balgurusamy

Name of Course: B.Com. (Major in Management)

Semester – IV

Business Law (BCM 4.3.3)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70 + 30 = 100	Group: Minor

Objectives:

1. To enable students to understand the basic mercantile law that governs contracts in India
2. To equip students with the knowledge of limited liability partnership as a way of business
3. To familiarize students with the concept of consumerism and the relevant consumer law
4. To provide students with an overview of the banking law in India.

Learning Outcomes: After learning this course, students will be able to

1. **Remember** key provisions of Indian Contract Act and special contracts.
2. **Demonstrate** an understanding of Limited liability partnership and apply legal provisions for incorporating an LLP.
3. **Understand** and use the legal provisions available to consumers in India.
4. **Analyse** the banking structure and comment on the role of Banks

Unit	Content
I	**INDIAN CONTRACT ACT, 1872** Essential elements of a valid contract, Capacity to contract, Performance of a contract, Discharge of contract, Remedies for breach of contract **Contract of Indemnity** – Definition, Rights of indemnity holder **Contract of Guarantee** – Definition, Rights of surety, Extent of Surety's liability **Contract of Bailment** – Definition, Kinds, Duties of Bailer and Bailee, **Contract of Pledge** – Definition, Rights and duties of Pawnor and Pawnee
II	**Limited Liability Partnership Act, 2008** – Meaning and Nature of LLP, features of LLP, small LLP and its advantages, Key Highlights of LLP (Amendment) Act, 2021, Process of incorporation of LLP (with recent amendments), Registration of LLP and effect of registration, Provisions relating to name of LLP. Definition of partner, Qualification and disqualifications of becoming partner, designated partner, liability of partner. Conversion from Partnership firm into LLP – procedure for conversion.
III	**Consumer Protection Act, 2019** Definitions – Complaint, Complainant, Consumer, Person, Service, misleading advertisement, Deficiency in service, Unfair trade practices. Rights of consumers; Procedure to file complaint; Remedies available to consumers Consumer Protection Councils – Central, State and District Councils; Consumer Disputes Redressal machinery- District Forum, State Commission, National Commission- their jurisdiction. **Relevant Case studies**
IV	**Banking Law** Indian Banking Structure; Commercial banks, Functions of commercial banks; Effects of nationalization of commercial banks, RBI- Constitution, Management and Functions; Definition of banker and customer; Duties of a Banker; Relationship between banker and customer; rights of bankers, obligations of bankers Banking Regulation Act, 1949- Nature of the Act; Forms of business in which banking companies may engage; Reserve Fund; Cash reserve; Powers of RBI to give directions

Books Recommended:

1. **Business Laws,** Kapoor N.D., Sultan Chand & Sons, New Delhi
2. **Business Laws,** Sushma Arora; Taxmann's (11th Edition)
3. **A Manual of Business Laws,** Dr S N Maheshwari; Himalaya Publishing House
4. **Banking Law and Practice,** E Gordon, K Natarajan

Name of Course: B.Com. (Major in Management)

Semester – IV

<table>
<tr><th colspan="4">Indirect Taxes (BCM 4.4.1)</th></tr>
<tr><td>Teaching Hours: 30</td><td>Total Credits: 2</td><td>Total Marks:
35+15 = 50</td><td>Group: Generic/Open Elective</td></tr>
<tr><td colspan="4">Objective:
1. To develop an understanding of the indirect tax structure in India, the need for introduction of GST and conceptual understanding about the provisions of GST law.
2. To acquire the ability to apply such provisions in practical scenario and familiarize the students with calculation of GST.</td></tr>
<tr><td colspan="4">Learning Outcomes: After learning this course, students will be able to –
1. Understand the dynamic nature of indirect taxation, under the scope and applicability of GST.
2. Analyze the taxable event under GST, compute the value of taxable supply and critically analyze the availment and utilization of ITC.</td></tr>
<tr><th>Unit</th><th colspan="3">Content</th></tr>
<tr><td>I</td><td colspan="3">Introduction to Indirect Taxes:
Salient features of Indirect Taxes, need, importance and advantages (GST, Customs, Excise, VAT), Concept of aggregate turnover. Persons liable for registration, persons not liable for registration, procedure for registration & compulsory registration in certain cases.
Registration of GST: Determination of aggregate turnover and eligibility of a dealer for registration under GST (Numerical Problems).</td></tr>
<tr><td>II</td><td colspan="3">Concept of Supply & ITC under GST:
Supply, Forms of supply & Consideration. (Theory)
ITC – Eligibility and conditions for taking ITC, Utilization of ITC, blocked credits.
Charge of GST-Inter-State & Intra-State supply, extent and commencement of GST Law.
Levy and collection of CGST & IGST (Sec.5 of IGGST and Sec.9 of CGST)
Computation of value of taxable supply and calculation of admissible ITC and utilization of ITC. (Numerical Problems)</td></tr>
<tr><td colspan="4">Books Recommended:</td></tr>
<tr><td colspan="4">1. Indirect Taxes – Law & Practice, V. S. Datey, Taxmann Publications Pvt. Ltd. New Delhi
2. Students Guide to Indirect Taxes, CA Vineet Sodhani, Taxmann Publications
3. Taxation (Indirect Taxes), ICAI CA- Intermediate Study Module
4. Comprehensive Guide to Indirect Tax Laws, Yogendra Bangar
5. Systematic Approach to GST, Girish Ahuja & Ravi Gupta</td></tr>
</table>

Name of Course: B.Com. (Major in Management)

Semester – IV

Financial Accounting – II (BCM 4.4.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Elective

Objective:

1. To understand the preparation of financial statements for joint stock companies in compliance with statutory provisions and analyze the impact of company law amendments on financial reporting.
2. To gain insight into the issuance, forfeiture, and re-issue of shares in companies, and develop proficiency in journalizing related transactions.

Learning Outcomes: After learning this course, students will be able to –

1. **Prepare** and **analyze** the final accounts of Public and Private Limited Companies in accordance with Schedule III of the Companies Act, 2013, incorporating adjustments for interest on debentures, proposed dividends, and interim dividends.
2. **Demonstrate** the ability to analyze various methods of share issuance, record transactions related to share application, allotment, and calls, and journalize the forfeiture and re-issue of shares, considering different scenarios and effects on company capital.

Unit	**Content**
I	**Final Accounts of Public and Private Limited Companies:** **Theory**: Meaning of Public Limited and Private Limited Companies, Characteristics, Merits and Demerits, Statutory Provision regarding preparation of Companies Final Account as per Amended Companies Act, 2013, Provision for Interest on Debenture, Proposed Dividend, and Interim Dividend. **Practical Problems:** Preparation of Financial Statements as per Schedule III of the Companies Act, 2013.
II	**Issue and Forfeiture and Re-issue of Shares:** **Theory:** Introduction of Company, Types of Company, types of share capital, Meaning and Methods of Issue of Shares, Meaning of Application, Allotment and Call on shares, Meaning of Forfeiture of shares and Re-issue of Forfeited shares **Practical Problems:** Preparation of Journal in the books of Company with the effect of Issuing shares at Par, Premium and Discount, Pro- rata method, Forfeiture of Shares and Re-issue of Forfeited Shares

Books Recommended:

1. **Financial Accounting,** Paul, S. K, New Central Book Agency
2. **Financial Accounting for Managers,** Ghosh, T. P. Taxman Allied Service
3. **Financial Accounting,** Mohammed Hanif, Amitabh Mukherjee, S. Chand Publications
4. **Financial Accounting,** Dr. V. K. Goyal, Excel Books Publications
5. **Financial Accounting,** Jain S.P., Narang K.L., Kalyani Publishers, Delhi.
6. **Financial Accounting,** Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi

Name of Course: B.Com. (Major in Management)

Semester – IV

<table>
<tr><th colspan="4">Advanced Business Writing Skills (BCM 4.5.1)</th></tr>
<tr><td>Teaching Hours: 30</td><td>Total Credits: 2</td><td>Total Marks:
35+15 = 50</td><td>Group: Skills Enhancement Course</td></tr>
<tr><td colspan="4">Objective:
1. To Develop Advanced Business and Academic Writing Skills
2. To Develop Functional English Skills
3. To develop Analytical and Presentation skills</td></tr>
<tr><td colspan="4">Learning Outcomes: After studying this subject, students would be able to achieve the following course outcomes as per Bloom's taxonomy –
1. CO1 and CO2- Unit I- will achieve the attaining of CO1, CO2 and CO3- Understand, apply and analyse by asking questions on correspondence.
2. CO3 and CO4- Unit II – Unseen Passage-will achieve the attaining of CO3- Apply and CO4-Analyze by asking questions based on unseen passage for comprehension. The students have to apply their skills of reading, analyzing and attempt the questions.
3. CO5 and CO6- Unit II- Designing a feedback questionnaire and Vocabulary/grammar-based exercises will achieve the attaining of CO5 – Evaluate and CO6 – Create.</td></tr>
<tr><th>Unit</th><th colspan="3">Content</th></tr>
<tr><td>I
(20M)</td><td colspan="3">i) Report Writing- Sales Report, Feasibility Report, Progress Report, Market Survey Report.
ii) E-mail writing.
iii) Drafting of notice and Agenda of a meeting
iv) Job application with Bio-Data</td></tr>
<tr><td>II
(15M)</td><td colspan="3">Non-textual
i) Unseen Passage for comprehension with 5 questions based on it(3 questions on write the answer, 1 question on vocabulary (write the synonym or antonym of a word from passage, 1 question on give a suitable title to the passage)
ii) Make a precis of a given passage to one-third of its length and give a suitable title to it
iii) Idioms and phrases-make sentences with the idioms and phrases</td></tr>
<tr><td colspan="4">Books Recommended:</td></tr>
<tr><td colspan="4">1. Business Communication – Urmila Rai, S.M. Rai – (Himalaya Publishing House)
2. Business Communication – V. K. Jain & Omprakash Biyani (S. Chand)
3. Business Correspondence and Report Writing – R.C. Sharma & Krishna Mohan (Tata McGraw-Hill)
4. Developing Communication Skills – Krishna Mohan & Meera Banerji (Macmillan)</td></tr>
</table>

Name of Course: B.Com. (Major in Management)

Semester – IV

<table>
<tr><th colspan="4">Soft Skills (BCM 4.5.2)</th></tr>
<tr><td>Teaching Hours: 30</td><td>Total Credits: 2</td><td>Total Marks:
35+15 = 50</td><td>Group: Skills Enhancement Course</td></tr>
<tr><td colspan="4">Objective:
1. To develop essential skills in written communication for academic and business purposes, covering report writing, e-mail etiquette, and drafting official notices and agendas.
2. To enhance proficiency in written communication through the creation of press releases, news reports, summaries, and idea expansions.</td></tr>
<tr><td colspan="4">Learning Outcomes: After learning this course, students will be able to –
1. Effectively compose various types of reports and e-mails following professional standards and Draft clear and concise notices and agendas for official meetings.
2. Write engaging press releases and news reports adhering to journalistic standards, Summarize information effectively within specified word limits, Expand upon given ideas coherently and concisely.</td></tr>
<tr><th>Unit</th><th colspan="3">Content</th></tr>
<tr><td>I</td><td colspan="3">i) Definition and types of Soft Skills.
ii) Importance of Soft Skills for the job market.
iii) Important Soft Skills for success.</td></tr>
<tr><td>II</td><td colspan="3">i) Interpersonal Skills- Communication skills, team-work, motivation, dependability and problem-solving, confidence.
ii) Emotional Intelligence Skills- Stress Management, task delegation, planning, problem solving, empathy, patience.
iii) Leadership Skills-Accepting responsibility, Planning, delegation of work, crisis management, decision making, coordination, risk taking ability.</td></tr>
<tr><td colspan="4">Books Recommended:
1. Soft Skills – Personality Development for Life Success by Prashant Sharma; BPB Publications
2. Personality Development and Soft Skills by Shikha Kapoor; IK International</td></tr>
</table>

Name of Course: B.Com. (Major in Management)

Semester – IV

<table>
<tr><th colspan="4">Turning Points – A Journey through Challenges (BCM 4.6)</th></tr>
<tr><td>Teaching Hours: 30</td><td>Total Credits: 2</td><td>Total Marks:
35+15 = 50</td><td>Group: Ability Enhancement Course</td></tr>
<tr><td colspan="4">Objective:
1. To develop the comprehension and understanding skills of students
2. To motivate students to acquire good values
3. To develop the creative skills of students
4. To develop the analytical and application skills of students.</td></tr>
<tr><td colspan="4">Learning Outcomes: After studying this subject, students would be able to achieve the following course outcomes as per Bloom's taxonomy –
1. CO1 and CO2- Unit I- will achieve the attaining of CO1 and CO2 Remember and Understand by asking theory-based questions
2. CO3 and CO4- Unit II – Unseen Passage-will achieve the attaining of CO3- Apply and CO4-Analyze by asking questions based on unseen passage for comprehension. The students have to apply their skills of reading, analyzing and attempt the questions
3. CO5 and CO6- Unit II- Developing an Ad and Vocabulary/grammar-based exercises will achieve the attaining of CO5-evaluate and CO6-create</td></tr>
<tr><th>Unit</th><th colspan="3">Content</th></tr>
<tr><td>I
(20M)</td><td colspan="3">Following 4 lessons from Turning Points
i) When Can I Sing a Song of India?
ii) My Ninth Lecture at Anna University
iii) Seven Turning Points of my Life
iv) The Interactive President</td></tr>
<tr><td>II
(15M)</td><td colspan="3">Non-textual
i) Unseen Passage for comprehension with 5 questions based on it
(3 questions on write the answer, 1 question on vocabulary (write the synonym or antonym of a word from passage, 1 question on give a suitable title to the passage)
ii) Write a paragraph in (60-75) words on any one of the given topics
(Any one out of four based on Famous personalities, social topic, current topics, environment.
iii) One word substitution with multiple choices in brackets</td></tr>
<tr><td colspan="4">Books Recommended:</td></tr>
<tr><td colspan="4">1. Turning Points – A Journey through Challenges by Dr. A. P. J. Abdul Kalam</td></tr>
</table>

Name of Course: B.Com. (Major in Management)

Semester – IV

Physical Education – IV (BCM 4.8)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Co-Curricular Courses

Objectives:

1) To provide students with an understanding of the concept and benefits of yogasana, pranayama, meditation, and Suryanamaskar.
2) To enable students to learn and practice various pranayama techniques, meditation practices, and the sequence of Suryanamaskar.

Learning outcome: After learning this course, students will be able to:

1) **Explain** the meaning and benefits of pranayama, meditation, and Suryanamaskar, and integrate these practices into their daily routine for overall well-being. (Understanding, Applying)

2) **Demonstrate** and practice different types of pranayama (Anulom Vilom, Shitkari, Shitli, Bhramari), perform Om chanting, and execute the 12 poses of Suryanamaskar accurately, while evaluating their effects on respiratory health, mental focus, relaxation, physical fitness, and flexibility. (Applying, Analyzing, Evaluating)

Unit	**Content**
I	Yogasana – Meaning and Benefits of Pranayama
II	Pranayama: Types of Pranayama (Anulom Vilom, Shitkari, Shitli, Bhramari) Om Chanting Suryanamaskar: 12 Poses of Suryanamaskar

Books Recommended:

1. **Iyengar, B.K.S. (2001).** *Light on Yoga*. HarperCollins Publishers.
2. **Saraswati, Swami Satyananda (2008).** *Asana Pranayama Mudra Bandha*. Yoga Publications Trust.
3. **Sivananda, Swami (2004).** *The Complete Illustrated Book of Yoga*. Three Rivers Press.
4. **Vasudevan, M. (2015).** *Yoga for Health and Peace*. Khel Sahitya Kendra.
5. **Desai, R.S. (2010).** *Yoga and Meditation: A Holistic Approach to Perfect Homeostasis*. Sports Publication.

Name of Course: B.Com. (Major in Management)

Semester – V

Business Communication and Management (BCM 5.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Core

Objective:

1. To **understand** the fundamental principles and types of communication used in business and managerial contexts.
2. To **develop** effective verbal, non-verbal, and written communication skills for professional environments.
3. To **enhance** managerial communication competencies including listening, decision-making, conflict resolution, and negotiation.
4. To **prepare** students for real-world employment communication through resume writing, interviews, and group discussions.

Learning Outcomes: After learning this course, students will be able to –

1. **Explain** the communication process, barriers, and the 7Cs of effective communication.
2. **Demonstrate** the ability to plan, structure, and deliver presentations and professional conversations, including telephonic skills.
3. **Analyze** communication styles in management and evaluate techniques for effective leadership and conflict resolution.
4. **Create** professional documents such as resumes, cover letters, business letters, and participate effectively in interviews and group discussions.

Unit	Content
I	**Introduction of Communication:** Meaning, Objectives, Importance, Barriers in Communication and 7C's of Effective communication. Formal and Informal Communication., Verbal and Non-Verbal Communication. Impact of technological advancements on Communication.
II	**Application skill for Effective Communication:** **Listening:** Meaning and objectives of Listening, Features of a good listener. Effective listening skills and barriers to effective listening. **Spoken communication:** Public Speaking, Oral Presentation, Visual presentation, Dyadic (two or more people) Communication: Telephonic Conversation Skills.
III	**Managerial Communication:** Importance of Communication in Management, Communication in Decision-Making and Leadership, Group Communication, Communication Styles of Managers, Conflict Management and Negotiation Skills.
IV	**Employment Communication:** Preparing Job applications, Cover Letter, Resume writing. **Group Discussion:** Nature and types of Groups. Role of managers in group discussions. **Interviews:** Interviewing, Nature and types of Interviewing Questions. Verbal and Non-Verbal aspects of interviewing.

Books Recommended:

1. **Business Communication** by R.C. Sharma & Krishna Mohan, Tata McGraw-Hill
2. **Business Communication: Concepts, Cases, and Applications** by P.D. Chaturvedi & Mukesh Chaturvedi, Pearson Education
3. **Developing Communication Skills** by Krishna Mohan & Meera Banerji, Macmillan India
4. **Business Communication for Managers** by Penrose, Raspberry, Myers & Mukesh Chaturvedi, Cengage India

Name of Course: B.Com. (Major in Management)

Semester – V

Financial Management (BCM 5.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Core

Objective:

1. To **Evaluate** and discuss the various financial Management functions, as well as the nature, Scope and Objectives of the financial Management functions.
2. To **understand** the concept of Working Capital Management.
3. To **Make** long term investment decisions and conduct an efficient investment analysis through capital budgeting.
4. To **Gain** Knowledge of Capital, Sources of Finance and Cost of Capital.

Learning Outcomes: After learning this course, students will be able to –

1. To **introduce** the fundamentals and procedures of financial management to the students. Students will get a deeper understanding of finance as well as knowledge about how to manage risk in businesses.
2. After completing this, students will be able to **define and understand** Working Capital Management, Calculation of working capital and its cycle.
3. Students will be able to **recognize and evaluate** Capital Budgeting Process and Methods.
4. Students will be able to **understand and evaluate** various sources of Finance and cost of Capital.

Unit	Content
I	**Introduction and Leverages:** **Theory:** Finance - Definition – Nature, scope & function of finance. Financial Management - Meaning - Scope and Objectives- Profit Maximization Vs Wealth Maximization, Financial Environment, Role of chief financial officer in company., Leverage- Concept & Types. **Practical Problems**: Preparation of Income/Profitability Statement and Calculation of Operating Leverage, Financial Leverage and Combined Leverage.
II	**Working Capital Management:** **Theory**: WCM-Meaning, Concept, significance, types of working capital. Adequacy of working capital, Factors affecting working capital needs, Advantages & Disadvantages of WCM, Methods of forecasting working capital requirements:- Balance Sheet Method, Profit & Loss Adjustment Method, Percentage of Sales Method. **Practical Problems**: Calculation of requirement of Working capital and working capital cycles.
III	**Capital Budgeting:** **Theory:** Meaning, Concept, Objectives, advantages & Disadvantages of Capital Budgeting , Concept of Cash flow, Methods of long term Investment decisions - Discounted Payback Period, Net Present Value, Profitability Index, Average Rate of Return / Accounting Rate of Return, Internal Rate of Return (Including relative merits and demerits of each of the methods) **Practical Problems:** Problems based on the traditional methods or non-discount methods, Payback period, The discounted cash flow and NPV method, Profitability index, Rate of return method.
IV	**Cost of Capital:** **Theory**: Concept, Meaning, Principles & importance of Cost of Capital, Introduction to trading on equity, Capital gearing & leveraging, Cost of capital, Cost of different sources of finance, Weighted average cost of capital. **Practical Problems:** Calculation of cost of capital of various sources of capital (Equity Capital, Preference share capital and debenture)

Books Recommended:

1. **Financial Management**: P. V. Kulkarni, Himalaya Publishing House, Mumbai.
2. **Financial Management**: I. M. Pandey, Vikas Publishing House.
3. **Financial Management**: M. Y. Khan and P. K. Jain, Tata- McGraw Hill Publishing co, New Delhi.
4. **Financial Management**: Problems and Solutions, Ravi Kishore, Taxmann, New Delhi

5. **Business Finance-I** , Dr. Vishal Thangan – Sir Sahitya Kendra, Nagpur.
6. **Business Finance- II,** Dr. Vishal Thangan- Sir Sahitya Kendra, Nagpur.

Name of Course: B.Com. (Major in Management)

Semester – V

Production Management (BCM 5.3.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Electives

Objective:

1. To understand the basic concepts and trends in Production Management.
2. To study the functions and role of production planning & Control.
3. To Analyse the concepts in production processes.
4. To Evaluate the impact of good plant layout in production system.

Learning Outcomes: After learning this course, students will be able to –

1. **Understand** the Concepts in Production Management and Recognizing the importance of quality control in production sector.
2. **Study** the importance and necessity of Production Planning and Control Process in organisation.
3. **Analyse** the types and methods of various production process with focus on capacity planning.
4. **Evaluate** the impact of ideal locations and layouts in success of Manufacturing Systems.

Unit	Content
I	**Unit I: Introduction to Production Management:** Meaning, Objectives, Scope of Production Management, Types of production, Benefits of production management, Responsibilities of production manager, Decisions of production management, Production System, Current Trends in Production Management, TQM, JIT, Quality Control Techniques.
II	**Unit II: Production Planning & Control** Meaning, Characteristics, Objectives and Stages of Production Planning and Control, Functions and Challenges of production planning & Control, Factors Affecting Production Planning and Control, Making of Production Plan Process, Manufacturing Planning and Control System, Role of Production Planning and Control in Manufacturing Industry
III	**Unit III: Types of Production and Process Selection** Types of Production Process, Job, Lot, Batch, Mass and Continuous Production, Intermittent and Continuous Processes, Product Design – New product development, process planning and design, value analysis, capacity planning. Master Production Plan Meaning and Importance. Meaning of World Class Manufacturing System.
IV	**Unit IV: Plant Location & Facility Lay out** Meaning and Definition of Plant Location, Benefits of Ideal Plant Location, Factors Influencing Plant Location Advantages of Urban, Semi Urban, and Rural location. Facility Layout Meaning and Definition of Facility Layout Objectives & Importance of Facility Layout Principles of Good Layout Types of Layout.

Books Recommended:

1. **Modern Production and Operations Management** by Buffa E.S. and Sarin R.K : John Wiley.
2. **Production and Operations Management** by R. Panneerselvam – PHI learning. www. phindia.com
3. **Production and Operations management with solution** manual by Kanishka bedi, Oxford University press, Chennai
4. **Production and operations Management** by Martin K. Staff – Cengage learning.
5. **World – Class Manufacturing – A strategic perspective** – B.S. Sahay and others – Macmillan publishers India ltd., www.macmillan publishers india.com.

Name of Course: B.Com. (Major in Management)

Semester – V

Labour Relation Management (BCM 5.3.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Elective

Objective:

1. To introduce the basic concepts and analyze the regulatory framework governing industrial relations.
2. To understand the trade unions and collective bargaining process and its effectiveness.
3. To understand the causes and types of industrial disputes and examine grievance handling procedures and employee discipline methods.
4. To explore the impact of global and technological trends on labour relations.

Learning Outcomes:

1. **Explain** the fundamentals and evolution of labour relations and Identify the major stakeholders and Understand the legal background of labour relations in India.
2. **Analyze** the structure, role, and issues of trade unions in India, Understand and evaluate the collective bargaining process.
3. **Identify** and categorize industrial disputes and Assess the effectiveness of legal and non-legal dispute resolution mechanisms.
4. **Evaluate** the effects of reforms and **Create** digital transformation on labour relations.

Unit	Content
I	**Introduction to Labour Relations:** Concept and scope of labour relations, Evolution of labour relations in India and global Level. **Participants in labour relations:** Employers, employees, trade unions, and the government Objectives and importance of labour relations, Overview of Legal framework of labour relations in India.
II	**Trade Unions and Collective Bargaining** Definition, objectives, and types of trade unions, Trade union movement in India: History and current trends, Problems and challenges faced by trade unions. **Collective Bargaining:** Concept and importance of collective bargaining, Stages and types of collective bargaining.
III	**Industrial Disputes and Conflict Resolution** Industrial disputes: Definition, causes, and types, **Conflict Resolution**: Grievance redressal and disciplinary procedures, Role of Labour Courts, Industrial Tribunals, Preventive measures.
IV	**Contemporary Issues in Labour Management** Globalization and labour relations, Impact of technology and digital transformation on labour relations., Gender, equity, and diversity in industrial relations, Ethical and strategic HR perspectives on labour relations.

Books Recommended:

1. **Dynamics of Industrial Relations,** Mamoria, C.B. & Mamoria, S., Himalaya Publishing House.
2. **Industrial Relations,** Arun Monappa, Tata McGraw-Hill.
3. **Industrial Relations, Trade Unions and Labour Legislation,** Sinha, P.R.N., Sinha, I.B. & Shekhar, S.P., Pearson Education.
4. **Industrial Relations and Labour Laws,** B.D. Singh, Excel Books.
5. **Aspects of Labour Welfare and Social Security,** A.M. Sarma, Himalaya Publishing House.
6. **Industrial Relations,** Venkata Ratnam, C.S., Oxford University Press.

Name of Course: B.Com. (Major in Management)

Semester – V

Indian Economy (BCM 5.4.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Minor

Objective:

1. To broadly provide an understanding to the students about the core concepts in Indian Economy.
2. To enable the students to in comprehending the importance of digitalization towards agricultural growth along with providing knowledge of crucial agricultural concepts.
3. To provide an understanding to students with regard to the role of industry and the various challenges faced in the sector along with the importance of MSME's and pertinent problem of industrial sickness.
4. To provide an understanding about various challenges and opportunities in diverse service sector path along with the support mechanism provided by the government for start-up and entrepreneurship especially for gender empowerment.

Learning Outcome:

1. Students will be able to understand and evaluate the challenges faced in the country's development path due to regional imbalances.
2. Students will be able to analyze the crucial role of agricultural sector in the Indian economy along with the ability to apply there understanding towards a progressive path in the sector.
3. Students will be able to relate the theoretical concept with the real-life situation of Indian industry and the application of policies and government initiative in shaping the Future of Indian Industry.
4. Students will be able to generate ideas towards creation of self-employment opportunities with the knowledge of various government schemes for start-up and opportunities provided by different sub-sectors in service industry.

Unit	Content
I	**Indian Economy** 1. Indian Economy: - Broad Features, It's current challenges 2. Overview of Indian Economic planning: - Achievement and Failures; NITI Aayog: Concept, role 3. Youth unemployment: Meaning of unemployment, types of unemployment, Concept of youth unemployment, factors contributing to youth unemployment. 4. Regional imbalance: Meaning, Importance of regional imbalances in context to development, case study of regional imbalance with reference to Vidharbha.
II	**Indian Agriculture** 1. Role of Agriculture in Indian Economy 2. Green Revolution: Impact and Constraints 3. NABARD: Introduction, Objectives, functions 4. Digital Agriculture: Meaning, benefits and current initiatives. 5. Low Agriculture Productivity in India: Causes, effects & suggestions towards the same. 6. Agricultural marketing: Meaning, Problems, Remedies
III	**Indian Industry** 1. Role of Industrialization in the Indian Economy 2. New Industrial Policy, 1991 3. Public Sector Industries, Private Sector Industries: - Meaning, problems, remedies 4. MSME: - Introduction, Features, Role, Government Initiatives for MSME 5. Industrial Sickness: Meaning, Causes, Effects and Remedies.
IV	**Indian Service Sector & Government Schemes for Women Empowerment** 1. Nature, Scope and Importance of Service Sector in Indian Economy 2. IT Sector- Importance, Challenges and Opportunities. 3. Banking and Insurance sector- Importance, Challenges and Opportunities 4. Travel & Tourism Sector - Importance, Challenges & Opportunities 5. Hospitality Sector - Importance, Challenges & Opportunities

	6. Government Schemes for Start-ups in India for women: - Overview, benefits.

Books Recommended:

1. **Indian Economy,** Datt & Sundharam, S Chand, 6th Revised Edition, 2013.
2. **The Indian Economy,** Sanjiv Verma, For UPSC and State Civil Services Preliminary and Main Examinations, Unique Publications, 2nd Edition, 2013.
3. **Economic Policy Reforms and the Indian Economy,** Anne Krueger, University of Chicago Press, 2nd Edition 2002.
4. **The Indian Economy: Problems and Prospects,** D. R. Gadgil, Oxford University Press, 2011.
5. **The Indian Challenge,** Sage India, Ashoka Chandra & M. K. Khanijo, 1st Edition, 2009.
6. **Globalization And Indian Economy,** R. Chaddha, Sumit Enterprises, 2011.
7. **Indian Economy Since Independence,** Edited By Uma Kapila, Academic Foundation, 14th Edition 2002.
8. **Indian Economy,** M. B. Shukla, Taxmann Allied Services Pvt. Ltd., 2012.
9. **Indian Economy, Ramesh Singh,** McGraw Hill Education,2020.
10. **Indian Economy,** V.K. Puri & S.K. Mishra, Himalaya Publishing House (2022).

Name of Course: B.Com. (Major in Management)

Semester – V

Database Management System (BCM 5.4.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Minor

Objective:

1. To understand the fundamentals of database environments, data processing, DBMS components.
2. To analyze database terminology, architectural models, and the functions of a Database Administrator
3. To explore the E-R model and database development process and the transformation of ER diagrams into relational and hierarchical structures.
4. To evaluate Understand the principles of normalization, Codd's 12 rules, Backup and Recovery.

Learning Outcome: After learning this course, students will be able to –

1. **Understand** the functions and benefits of different database environments and DBMS components to effectively manage and process data.
2. **Analyze** to understand their impact on efficient database management and organization.
3. **Apply** the concepts of the E-R model and transform logical database structures into relational and hierarchical models.
4. **Evaluate** the impact of normalization, Codd's 12 rules, and database languages on improving database efficiency, data integrity, and management in RDBMS environments

Unit	Content
I	Database environment, Data processing, Traditional and DBMS environment, Database system, Types of databases - Centralize, distributed, Database management system, Components of DBMS, DBMS elements, Database Approach - Objectives, benefits, characteristics, Advantages of DBMS
II	Terminology of File- Field, Record, File, key field, Non key field, Association between fields, The three tire architecture, Three level architecture, Database administration – Roles, Functions and responsibilities of DBA.
III	The E-R Model – Data models, Entities, attributes and relationship, Logical and Physical database design, Mapping Cardinalities, Database development process, Database development life cycle. Integrity constrains. Transforming ERR diagrams into relations, tree structure and hierarchical.
IV	Normalization, Codd's 12 rules, hierarchical database structure, Network database structure, Relational database structure RDBMS. Database Languages – DDL, DML, DCL, Concurrency control, Backup and Recovery.

Books Recommended:

1. **Database System Concept,** Korth and Sudarshan, McGraw Hill, New Delhi
2. **An Introduction to Database System,** Bipin C. Desai, Galgotia Publications Ltd, New Delhi
3. **Database Management System,** R. Panneerselvam, PHI, New Delhi

Name of Course: B.Com. (Major in Management)

Semester – V

Industrial Relations & Labour Law (BCM 5.4.3)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Minor

Objective: After completing this course students will be able to:

1. Understand and explain key concepts of industrial relations and labour legislations in India.
2. Interpret legal terminology and core concepts such as industrial dispute, lay-off, retrenchment, closure, strike, and lockout.
3. Describe the roles and functions of institutional mechanisms like Works Committees, Grievance Redressal Committees, Conciliation Officers, and Industrial Tribunals.
4. Discuss legal protections and benefits available to women employees under the Maternity Benefit Act and other provisions regarding equality and empowerment.

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

1. Define and appropriately use key legal terms related to industrial relations and labour law.
2. Evaluate the effectiveness of statutory mechanisms for dispute resolution and worker representation.
3. Identify rights and obligations under labour laws relating to working conditions, employee safety, and welfare measures.
4. Demonstrate understanding of gender-specific labour protections and assess the impact of laws aimed at the empowerment of women in the workplace.

Unit	Content
I	**Industrial relations-**Introduction, objectives and importance of industrial relations, aspects of industrial relation, maintenance of industrial peace, industrial democracy, factors affecting industrial relations. Industrial relations code 2020- Key aspects, meaning of industry, industrial dispute Bi-partite committees (Works committee, Grievance Redressal Committee), standing orders, lay-off, retrenchment, Closure- basic rules. Strikes and lockouts- basic rules**.**
II	**Laws relating to wages-** Highlights of Code on Wages, 2019, definition of wages, concept of minimum wages, timely payment of wages, working hours, overtime, maintenance of registers and records, rules for authorized deductions and fines from wages, concept of bonus and rules for bonus, non-discrimination provisions and women empowerment, impact of wages code on workers, impact of wages code on employers, leave encashment provisions under the OSH & WC Code.
III	**Laws relating to work conditions-** Occupational, Safety, Health and Working Conditions Code 2020. Key aspects of the OSH code, registration of establishment, duties of employer, safety committees and safety officers, Provisions regarding workers health, safety and welfare, Notice of certain accident, dangerous occurrences, and certain diseases. Women Working at Night and Safety of Employment of Women in Dangerous Operations, Provisions for Contract Labour
IV	**Social security measures-** Code on Social Security, 2020- overview Meaning of gratuity, rules for payment of gratuity, meaning of occupational disease, accident arising in course of employment, permanent partial disablement, permanent total disablement, benefits to be provided for disablement key aspects of maternity benefits under social security code- Prohibition on employment of women during certain periods, right to payment of maternity benefit, Dismissal during pregnancy Social security schemes for gig workers. Employees compensation- Employer's liability for compensation to employee for injury.

Books Recommended:

1. **Industrial Relations & Labour laws for Managers,** Parul Gupta; 2nd edition, Taxmann's
2. **Business & Industrial Law**, Prof P. Saravanel; Himalaya Publishing House
3. **Industrial Relation & Labour Law,** P.C. Tripathi, C.B Gupta & N. D. Kapoor, S. Chand & Sons.
4. **Dynamics of Industrial Relations,** C.B.Mamoria, Satish Mamoria, P.Subba Rao; Himalaya Publishing House

Name of Course: B.Com. (Major in Management)

Semester – V

Tourism Management (BCM 5.5)			
Teaching Hours: 45 (Theory + Practical)	Total Credits: 2	Total Marks: 35 + 15 = 50	Group: Vocational Skill Courses

Objective:

1. To understand the fundamental concepts in Tourism Management within broader cultural, environmental, political and economic dimensions of the society
2. To Analysis and recognise the impact of Tourism on economy and society.

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

1. **Understand** the Concept Tourism Management, Recognizing the components and Exploring its significance.
2. **Analyze** the govt policy for tourism and can study the impact of Tourism.

Unit	Content
I	**Unit I: Introduction to Tourism Management:** Definition of Tourism & its meaning, nature, scope, and importance, Tourism Products – Meaning & Classification, Components and elements of tourism, Types and typologies of tourism, push and pull factors in Tourism, Economic, social, and cultural significance of Tourism, Role of Travel Agencies in Tourism, Objectives and Role of Tourism Organizations- ITDC, TFCI, IRCTC
II	**Unit II: Tourism motivations:** Growth and development of national and international Tourism- concerns and problems, Linkages in Tourism industry, Technological Advancements on tourism industry, Tourism policy of Government of India. Impacts of Tourism on ecology, economy and environment, need for 'Sustainable' and 'Responsible' Tourism and its development, World Tourism Organization and IATA- International Air Transport Association.

Books Recommended:

1. **Basics of Tourism, Theory Operation and Practice,** Kamra& Chand (2002), Kanishka Publishers, New Delhi - 02.
2. **Introduction to Tourism and Hospitality Management –** Saurabh Dixit, APH Publishing House, New Delhi.
3. **Travel Agency and Tour Operation, Concepts and Principals** – J.M.S. Negi

Name of Course: B.Com. (Major in Management)

Semester – VI

Logistics and Supply Chain Management (BCM 6.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Major Core

Objective:

1. Logistics and supply chain management equip individuals with the skills to understand and manage the complex systems involved in moving goods and services from origin to consumer.
2. To gain deeper insights into logistics and supply chain management.
3. To highlight the integrated nature of working in logistics and supply chain industry.
4. This knowledge allows for improved efficiency, cost reduction, and enhanced customer satisfaction.

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

1. **Understand** the basic concepts of logistics and supply chain management.
2. **Understand** tools of Supply Chain Performance Measurement.
3. **Apply** Knowledge of IT in managing global issues & challenges in Logistics & Supply Chain Management.
4. **Prepare** students to work in logistics and allied industries.

Unit	Content
I	**Logistics Management** - Meaning, Evolution, Basic Concepts of Logistics- Logistical Performance Cycle, Inbound Logistics, In process Logistics, Outbound Logistics, Objectives of Logistics, Importance of Logistics, Scope of Logistics.
II	**Supply Chain Management**: - Meaning, Objectives, Functions, Participants of Supply Chain, Role of Logistics in Supply Chain, Role of distribution in supply chain, E- Supply Chain.
III	**Elements of Logistics Mix -** Transportation, Warehousing: - Introduction, Principles and Participants in Transportation, Factors Influencing Transportation Decisions, Modes of Transportation- Railways, Roadways, Airways, Waterways, Ropeways, Pipeline, Types of Warehouses, Warehousing Strategies.
IV	**Information Technology in Logistics and Supply Chain**: - Introduction, Objectives, Role of Information Technology in Logistics and Supply Chain Management, Principles of Logistical Information System, Emerging technologies in Logistics and Supply chain management.

Books Recommended:

1. **Logistics and Supply Chain Management,** MacMillan 2003, 1st Edition
2. **Supply Chain Management Concepts and Cases,** Rahul V Altekar, PHI, NewDelhi.
3. **Supply Chain Management,** Robert B Handfield and Ernest L Nichols, PHI, New Delhi.
4. **Logistics and Supply Chain Management - Cases and Concepts,** G Raghuram & N Rangaraj, McMillan
5. **Supply Chain Management –** K.Shridhara Bhat, Himalaya Publishing House.
6. **Logistics & Supply Chain Management – Text & Cases** by Anurag Saxena & Lt. Col. Kaaushik Sircar, Jaico Publishing House.

Name of Course: B.Com. (Major in Management)

Semester – VI

Operations Management (BCM 6.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Major Core

Objective:

1. To understand the fundamental concepts of Operations Management.
2. To apply the core ideas of Inventory Management.
3. To Analyze Concept and techniques of Quality Control.
4. To Evaluate the trends in operations Management.

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

1. **Understand** the fundamental concept of Operations Management.
2. **Apply** the core ideas of Inventory Management in business.
3. **Analyze** the various techniques of quality Control.
4. **Evaluate** the trends in Operations Management.

Unit	Content
I	**Introduction to Operations Management:** • Definition, Scope and importance of Operations Management. • Need of Operations Management, Role of Operations Manager. • Strategic Decision in Operations Management. • Difference between Operations Management and Production Management.
II	**Inventory Management:** • Concept of Inventory Management • Importance of Inventory in Operations Management • Types of Inventories: Raw Materials, WIP and Finished Goods, Maintenance, Repair. • Inventory control Techniques: Just in One (JIT) Inventory, Economic order quantity (EOQ), ABC Analysis, FIFO (First in First out), LIFO (Last in First out), Reorder Point (ROP), Safety Stock, Vendor Managed Inventory (VMI),Kanban, Material Requirement Planning (MRP).
III	**Quality Control:** • Objectives of Quality Control in Operations Management • Basic principles of Quality Management • Importance of Quality Control in Operations Management • Tools and Techniques for quality Management • Concept of Total quality Management (TQM) • Concept of Six sigma.
IV	**Trends in Operations Management** • Evolution from manufacturing to operations management - Evolution of the factory system – manufacturing systems –quality – mass customization. • Maintenance Management - Importance and types of maintenance - Maintenance Planning - Spare Parts Management – Concept of Total Productive Maintenance (TPM). • Decision Trees: Concept, Application of Decision Trees in operations management. • Operation Research: Definition, Main phases of operation research, Problem solving and decision making, Application of operation research in Business.

Books Recommended:

1. **Operation Management;** Nair; TMH
2. **Operation Management;** Chary; McGraw Publications.
3. **Production and Operation Management,** K. Aswathappa & K. Shridhara Bhat; Himalaya Publication
4. **Modern Production/Operations Management,** Elwood Buffa & Rakesh Sarin; Wiley
5. **Operation Management;** R. Dan Reid, Nada R. Sanders, Sidhartha S. Padhi; Wiley

Name of Course: B.Com. (Major in Management)

Semester – VI

Brand Management (BCM 6.3.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Major Elective

Objective:

1. To provide an understanding of the key issues in building and maintaining brands and brand equity.
2. To learn and apply key elements of crafting and driving brand strategy, evaluating strategic options.
3. Understanding Marketing's role and accountabilities in brand and strategy decision-making.
4. To provide exposure to project brand positioning to UG students.

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

1. **Understand** Building and effectively maintaining brand equity among the top priorities of high performing companies.
2. **Evaluate** brand-building strategies and brand management effectively which drives superior financial results and consumer loyalty
3. **Analyze** profitable brand strategies and the implications for brand management professionals.
4. **Create** global brand strategies in the digital era.

Unit	Content
I	**Brand and Brand Equity** - What is a brand? Historical evolution of brands, why do brands matter? Can everything be branded? Typologies of brands, Branding challenges and opportunities; The brand equity concept; Sources of brand equity; Strategic brand management process; Customer based brand equity.
II	**Making a brand strong**: Brand Knowledge; Building a strong brand: The four steps of brand building; What are the strongest brands? Creating customer value; Defining and establishing brand mantras; Internal branding; Brand Audits, Designing marketing programs to build brands.
III	**Choosing brand elements** to build brand equity; Developing a brand equity measurement and managing system, the brand value chain; Establishing Brand Positioning, New products brands, Brand Extensions, Managing brands overtime.
IV	**Branding Strategies:** Designing brand tracking studies; Designing and implementing branding strategies, Brand Architecture, Brand hierarchy, Designing branding strategy; Global Brand Strategy, Managing brands over geographic boundaries, Branding in the digital era.

Books Recommended:

1. **Strategic Brand Management (Building, Measuring & Managing brand equity)** by Kevin Lane Keller, Pearson Publications.
2. **Managing Brand Equity: Capitalizing on the Value of a Brand Name,** Aaker, David A., New York: The Free Press (1991).
3. **Understanding Brands,** Cowley, Don. Kogan Page, London, 1991.
5. **Creating Brand Royalty,** Czerniawski, Richard D. & Michael W. Maloney, AMACOM, NY, 1999.
6. **Strategic Brand Management,** Kapferer, J N., New York, Free Press 1992.
7. **Brand Strategy,** Murphy, John A., Cambridge, The Director Books, 1990.
8. **Building Brands Directly,** Steward, P. London, MacMillan, 1996.
4. **Product and Brand Management** by K.Venugopal Rao, Himalaya Publishing House

Name of Course: B.Com. (Major in Management)

Semester – VI

Investment & Wealth Management (BCM 6.3.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Major Elective

Objective:

1. To **describe** core investment concepts, **compare** investment avenues, and **analyze** the Indian investment environment**.**
2. To **explain** financial instruments, **apply** analysis strategies, and **evaluate** investment options for optimized returns.
3. To **analyze** various insurance instruments and strategies to **determine** their role in risk mitigation and their contribution to individual wealth management and economic development.
4. To **define** wealth management processes, **differentiate** it from financial planning, and **analyze** its link to economic indicators.

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

1. **Identify** investment characteristics, differentiate between investment types, and examine the role of portfolio managers in the Indian context.
2. **Interpret** risk-return relationships, use fundamental and technical analysis, and assess mutual fund selection models.
3. **Examine** different types of insurance products and **distinguish** their effectiveness in achieving specific wealth planning and risk management objectives.
4. **Explain** wealth management principles, compare it with financial planning, and analyze economic factors affecting investment.

Unit	Content
I	**Introduction to Investment Management** • Investment- Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors • Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management. • Investment Environment- Investment Environment in India and factors conducive for investment in India with ease of Doing Index.
II	**Investment planning** • Understanding Bonds, Equities and other investment markets. • Ways to invest in various Investment Avenues in India. • Concepts of risk and return- Setting up market expectations. • Basics of Fundamental and Technical • Mutual funds and selection models for best risk adjusted returns. • Types of Mutual Funds in India.
III	**Insurance Planning** • Insurance market dynamics and instruments • Different types of insurance products – ULIPs, Endowment, Term PLans Whole life products, interest sensitive products, term assurance annuities, endowment, assurance. selection of appropriate plans for wealth planning • Brief idea of Medi-Claim and health insurance products • Brief idea of with profit and without profit policies • How insurance is different from Investment. • Insurance as a tool of Risk Assessment & Risk Management • Significance and Role of Insurance in mobilizing savings, investment, wealth accumulation and economic growth
IV	**Introduction of Wealth Management**

	• Concept of wealth management • Need, features, advantages and limitations of Wealth Management, Scope of Wealth management services, Wealth management Process • Impact of Wealth Management's on the Economy & their elements • Financial planning for better wealth management, Difference between Financial Planning and Wealth management. • Impact of Economic cycles on Investment.

Books Recommended:

1. **Wealth Management Basic Level,** Shashikant Uma, Abraham Sunita, Centre for Investment Education & Learning Publication
2. **Wealth Management and Financial Planning,** Prof. George S. Mentz, Private Wealth Management Guide
3. **NCFM Module on Wealth Management**
4. **Wealth Management,** Pawan V. Jhabak, Himalaya Publishing House Pvt. Ltd
5. **Indian Financial System,** Bharti V Pathak., Pearson Education, New Delhi.
6. **NCFM module on Wealth Management,** NSE India Ltd**.**

Name of Course: B.Com. (Major in Management)

Semester – VI

Public Finance: Theory and Practices (BCM 6.4.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Minor

Objectives:

1. To provide students with the knowledge and understanding of basic concepts of public finance.
2. To provide the students an in-depth knowledge on various concepts and application regard to public expenditure.
3. To provide knowledge on the various sources of finance and the changing trends with regard to the same in India's journey of Economic reforms.
1. To enable the students to understand and apply the Tools of public finance for optimum allocation of resources through budget.

Learning Outcome:

1. The knowledge on the basic concepts of public finance with enable the students to understand the role of government in shaping the Socio-Economic growth path of the country.
2. The knowledge gain will provide analytical ability to the students on the principles and guidelines followed by the government in framing and implementation of policies related to public expenditure.
3. Students will be able to evaluate the impact of public revenue in the current scenario and the imperative need of economic reforms towards growth and development.
4. Students will be able to analyze the finer nuances in budget making and the role-playing activity as crucial members in finance ministry will provide them with an opportunity in designing an ideal budget document.

Unit	Content
I	**Introduction to Public Finance** 1. Meaning, Concept, Nature & Scope of Public Finance 2. Importance of Public Finance 3. Tools of Public Finance 4. Principle of Maximum Social Advantage. 5. Finance Commission- Meaning, role, 15th Finance Commission: Allocation of resources between center and States.
II	**Public Expenditure** 1. Meaning & Concept of Public expenditure. 2. Principles and classification of Public Expenditure. 3. Causes of Increasing Public Expenditure 4. Effect of Public Expenditure 5. Role of Public Expenditure in a Developing Economy
III	**Public Revenue** 1. Meaning & Concept of Public Revenue, Sources of Public Revenue, importance of public revenue. 2. Direct taxes and Indirect Taxes- Meaning, merits, demerits 3. Cannons of Taxation. 4. Taxation System in India – Progressive, Regressive and Proportional- Meaning, merits, demerits 5. Reforms in Tax Structure in India; Goods & Service Tax: - Concept, Characteristics and Need for GST in India.
IV	**Public Debts & Government Budget** 1. Meaning & Concept of Public Debt, Characteristics and role of Public Debts, Types of Public Debts, Objectives of Public Debts 2. Effects of Public Debts 3. Meaning, Role & Objectives of the Budget

	4. Overview of Recent Budget of India, Case study of India's National Electric Mobility Mission Plan (Budget drafting: Role play/Classroom activity for students) 5. Gender Budget: - Meaning, Importance

Books Recommended:

1. **Public Finance,** S.N. Chand, Atlantic (2008).
2. **Public Finance: Theory & Practice,** Kumar & Mittal, Anmol Publishers (2002).
3. **Money, Banking & Public Finance,** Hajela, Ane Books Pvt. Ltd., (2009).
4. **Public Finance,** Rajesh Jha, Pearson (2012).
5. **Public Finance,** Harvey S Rosen & Ted Gayer, McGraw Hill Education, (2012).
6. **Public Finance,** Tyagi, Jai Prakash Nath Publishers, 55th Revised Edition, 2013.

Name of Course: B.Com. (Major in Management)

Semester – VI

MIS & System Analysis Design (BCM 6.4.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Minor

Objective:

1. To understand the purpose, scope, types, and challenges of (MIS) and their role in supporting global business operations.
2. To analyze the SDLC, the role of system analysts, and the tools used in structured analysis
3. To explore the processes of feasibility study, input/output and form design, and system testing and quality assurance.
4. To evaluate the processes of implementation, post-implementation, software maintenance, security, disaster recovery, and ethics.

Learning Outcome: After learning this course, students will be able to –

1. **Understand** how Management Information Systems (MIS) support decision-making, business operations, and global business strategies through their structure, types, and challenges.
2. **Analyze** to understand the process of system planning and information gathering.
3. **Apply** to ensure the successful development and implementation of information systems.
4. **Evaluate** to ensuring the effectiveness and sustainability of system development.

Unit	**Content**
I	Management Information Systems: An Overview - Introduction, Need for Management Information Systems, Management Information Systems: A Concept, MIS: A definition, Management Information System and Information Technology, Nature and Scope of MIS, MIS Characteristics, Structure of MIS, Types of MIS, Role of MIS in Global Business, Challenges of Managing Information Systems.
II	System concepts and the information systems environment, System Development Life Cycle, Role of System Analyst, System Planning and the initial investigation, information gathering, The tools of structured analysis.
III	Feasibility Study, Input/Output and forms design, System Testing and Quality Assurance
IV	Implementation, Post Implementation and Software maintenance, Security, Disaster recovery and ethics in system development.

Books Recommended:

1. **System Analysis & Designs,** by Elias M. Awad, McMillan
2. **System Analysis & Designs,** By S.K. Jha, Publisher S.K. Kataria & sons
3. **Management Information System,** by D.P. Nagpal

Name of Course: B.Com. (Major in Management)

Semester – VI

Cyber Law (BCM 6.4.3)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Minor

Objectives:

1. To introduce learners to the investment environment and structure of financial markets.
2. To develop analytical skills for evaluating securities using fundamental and technical tools.
3. To equip learners with portfolio construction and evaluation techniques.
4. To promote understanding of investment strategies and risk management practices.

Learning Outcomes: After learning this subject, the learner will be able to –

1. **Understand** the scope and importance of cyber law in a digital economy.
2. **Know** various types of cybercrimes and relevant legal provisions.
3. **Interpret** the key provisions of the IT Act, 2000.
4. **Understand** the significance of cybersecurity, digital signatures, and privacy laws.

Unit	Content
I	**Introduction to Cyber Law and the legal framework in India –** Meaning, scope, objectives, and evolution of Cyber Law in India and abroad. Understanding legal challenges in cyberspace. Key definitions under the IT Act – computer, data, access, electronic record, and digital signature. Overview of important amendments including the IT Amendment Act of 2008. Role and powers of authorities under the Act – Adjudicating Officers, CERT-In (Indian Computer Emergency Response Team).
II	**Concept of Cybercrime –** Meaning, classification, and characteristics. Detailed understanding of different types of cybercrimes including hacking, phishing, email spoofing, identity theft, cyber stalking, cyber bullying, online defamation, cyber terrorism, pornography, child abuse, and financial frauds. Legal remedies and punishments under the IT Act, 2000 and relevant sections of the Indian Penal Code. Case Studies on cybercrime cases in India and their implications.
III	**Legal recognition of electronic commerce and e-governance under the IT Act.** Introduction to e-contracts – their nature, types (click-wrap, shrink-wrap, browse-wrap), and enforceability under Indian law. Digital signatures – working mechanism, legal validity, and use in authenticating e-records. Role and responsibilities of Certifying Authorities in issuing digital certificates. Introduction to the Public Key Infrastructure (PKI) system. Powers and functioning of the Cyber Appellate Tribunal. Legal provisions and significance of e-governance initiatives in India
IV	**Concept and importance of cybersecurity in the digital age:** Understanding common cyber threats like malware, ransomware, spyware, social engineering, and denial-of-service attacks. Best practices and strategies for ensuring cybersecurity. Concept of data privacy and data protection, Provisions related to data protection under the IT Act. Overview of the Personal Data Protection Bill, 2019. Concept of cyber ethics – digital etiquette, responsible online behavior, and ethical dilemmas in cyberspace. Role of education and awareness in promoting ethical cyber practices.

Books Recommended:

1. Cyber Laws – Dr. R.K. Suri & T.N. Chhabra, *Bharat Law House Pvt. Ltd.*
2. Cyber Law & Information Technology – Talwant Singh, *Himalaya Publishing House*
3. Information Technology Law and Practice – Vakul Sharma, *Universal Law Publishing*
4. Cyber Law: Simplified – Vivek Sood, *Tata McGraw-Hill Education*
5. Cyber Law and E-Commerce – Prof. P.M. Bakshi, *Sultan Chand & Sons*
6. The Indian Cyber Law – Suresh T. Vishwanathan, *Bharat Law House Pvt. Ltd.*
7. IT Act, 2000 with Rules and Amendments – *Government of India Publication*

Name of Course: B.Com. (Major in Management)

Semester – VII (Honours)

Strategic Management (BCM 7.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70 + 30 = 100	Group: Major Core

Objectives:

1. To understand the concept of strategy and principles of strategic management.
2. To apply the internal and external environment of business.
3. To analyze the strategy formulation and strategy implementation.
4. To evaluate the corporate strategies for achieving strong presence in the global context.

Learning Outcome:

1. **Understand** the various perspectives and concepts in the field of Strategic Management.
2. **Apply** skills and concepts and find the solution of business problems through environmental analysis.
3. **Analyze** Develop and prepare organizational strategies that will be effective for the current business environment.
4. **Evaluate** the strategic approaches to managing a business successfully in a global context.

Unit	Content
I	**Introduction to Strategic Management:** Introduction, Definition, Characteristics, Importance and elements- Strategic Management, Strategic Management Process, Difference between Policy, Strategy and Tactics, Organizational Objectives- hierarchy of objectives, Setting of objectives, Process of setting objectives, SWOT analysis.
II	**Environment Analysis:** Definition, Characteristics and importance of a Vision and Mission statement, External environment of a firm- Definition and Components, Internal environment of a firm- Definition and Components. Environmental Scanning-Definition and process of environmental scanning of a firm, Synergy- Types and benefits of synergy.
III	**Strategy Formulation and Implementation:** Portfolio approach and analysis- Definition, Characteristics, advantages and disadvantages, BCG Matrix, GE matrix, Strategic Business Units- Concept, Nature, Merits and demerits, Strategy Implementation- meaning and definition, nature, process, strategic leadership, functions of strategic leader, power and politics, bases of power.
IV	**Types of Strategies**: Corporate Strategy- types- Stability, expansion, retrenchment and combination strategy- merits and demerits; Growth Strategies expansion strategies- Integration and diversification- types of integration and diversification; defensive strategies- turnaround strategies, divestment, bankruptcy, liquidation- types, global strategy- types, New market entry strategies**.**

Books Recommended:

1. Strategic Management, Himalaya Publishing House: M.Jeyarathnam
2. Strategic Management, Himalaya Publishing House: P.Subha Rao
3. Strategic Management, Himalaya Publishing House: Narendra Singh
4. Business Environment for Strategic Management, Dr. Aswathappa, Tata McGraw Hill.
5. Business Policy and Strategic Management, Subbarao, HPH.
6. Strategic Management an Integrated Approach, Charles W.L Hill and Gareth R. Jones, Cengage Learning
7. Business Policy and Strategic Management, Azhar Kazmi, Tata McGraw Hill
8. Strategic Management and Business Policy, C. Appa Rao, Excel Books.
9. Business Policy and Strategic Planning and Management, Ghosh P.K., Tata McGraw Hill.
10. Strategic Management, Pillai, Jaico Pub.
11. Business Policy and Strategic Management, Lawerence, Tata McGraw Hill.
12. Business Policy and Strategic Management, Sathyashekar : I.K International Publishing House Pvt. Ltd.

Name of Course: B.Com. (Major in Management)

Semester – VII (Honours)

Securities Analysis and Portfolio Management (BCM 7.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Core

Objectives:

1. To provide the students a comprehensive introduction to the area of securities analysis and Portfolio Management.
2. To provide students a comprehensive introduction to the areas of security analysis and portfolio management.
3. To equip Students with advanced tools and techniques form a king profit able investment decision.
4. To familiarize students with the Contemporary concepts and methods involved in Portfolio and Risk Management.

Learning Outcomes: After learning this subject, Students will be able to-

1. **Understand** valuation of Securities such as Bond, Share through various methods.
2. **Analysis** the equity & technical Analysis of company using methods & different charts.
3. **Apply** the knowledge of Risk and Return for Portfolio and Risk Management.
4. **Evaluate** the concept of Risk & Return using CAPM and APT model.

Unit	Content
I	**Valuation of Securities: Bond Valuation** Types of Bonds - Dated Securities and Zero-Coupon Bonds; Strips, Valuation of bonds; Yield, Current Yield, YTM, Yield to Call. **Shares valuation –** Features of equity, valuation of shares asset backing method, EPS method, Market value, yield based methods, Fair value of shares, Dividend discount models – with constant dividend, with constant growth, multi stage growth models, P/E based valuation.
II	**Equity analysis:** Concept, process, Economy analysis, sector analysis, company analysis, Industry Analysis, Fundamental Analysis. **Technical analysis:** Dow Theory, EMH, Random Walk Hypothesis, Indian Markets and Efficiency Charts – Line Charts, Bar Charts, Japanese Candle stick Chart.
III	**Portfolio Management:** Meaning of Portfolio, Selection and Evaluation, Portfolio risk and return, Concept of efficient frontier & optimum portfolio. Portfolio Analysis- Reasons to hold Portfolio. **Risk Measurement:** Standard Deviation- Meaning of Beta- Use of beta in estimating returns. Risk & return- Meaning Definition and Types (Systematic risk & Unsystematic risk)
IV	**Capital Asset Pricing Model (CAPM)**: Efficient frontier with a combination of risky and risk-free assets. Assumptions of single period classical CAPM model. Characteristic line, Capital Market Line, Security market Line. Evaluation of securities- Present validity of CAPM. Arbitrage Pricing Theory (APT), APT- Model and equation.

Books Recommended:

1. **Securities Analysis & Portfolio Management**, Fischer D.E. &Jorden R. J. Pearson Education.
2. **Investment Analysis and Portfolio Management**, Frank K Reilly & Keith C Brown, Cenage India Pvt Ltd.
3. **Security Analysis & Portfolio Management,** Dr. Penumarthi VeeraVenkat Satyanarayana, DPH House pvt ltd.
4. **Financial Management,** Ravi Kishore, Taxman's, New Delhi.
5. **Security Analysis & Portfolio Management,** Prof. Vanita Tripathi, Taxmann.
6. **Securities Analysis and Portfolio Management,** V. A. Avadhani , Himalaya Publishing House.

Name of Course: B.Com. (Major in Management)

Semester – VII (Honours)

Startup and Venture Capital Management (BCM 7.3)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70 + 30 = 100	Group: Major Core

Objective:

1. To understand the concepts of Startup and roles of various parties involved
2. To apply the concepts and know the opportunities and explain role of Government into promoting Start-Ups
3. To analyze various concepts of Venture Capital
4. To evaluate the working mechanism of the Venture Capital Financing

Learning Outcome:

1. **Understand** the concepts of Startup and identify the roles of Startups, Entrepreneurs and Government
2. **Apply** the pillars of Startups and application of various schemes of Govt.
3. **Analyze** the working mechanism of Venture Capital
4. **Evaluate** the challenges faced by Venture Investors and discuss the legal framework for Venture Financing

Unit	**Content**
I	**Introduction to Startups:** Definition, Need, Scope & Objectives of Startups; Evolution and Growth of Startups in India; Role of entrepreneurs in Creating Startups; Role of Startups in Indian Economy; Various stages of building a Startup; Introduction to Investors, Incubators and Mentors
II	**Opportunities in Startup:** An overview of Startup Industry in India; Objectives & Three pillars of Start-up India Campaign; A brief introduction to Various Schemes and Policies of Startup India; Registration Process for Startup India schemes; Overview of Startup India Investor Connect Portal; Concept of Startup Ecosystem
III	**Introduction to Venture Capital:** Meaning, Characteristics& Need of Venture Capital; Advantages and Disadvantages of Venture Capital Investment; Difference between Venture Capital and Private Equity; Types of Venture Capital; Stages of Venture Capital Financing; Exit Strategies; Structure of Venture Capital funds in India
IV	**Venture Financing**: Venture Capital Management Companies; Sources of Funds; Various Funding Agencies; Challenges faced by venture capital investors; Franchising – Meaning, Opportunities and challenges; Legal Framework of Venture Capital Investment in India – SEBI Guidelines for Venture Capital.

Books Recommended:

1. Venture Capital in India: Satish Taneja.
2. Starting, Developing and Managing a New Enterprise, Hishrich., Peters, Entrepreneurship: Irwin
3. Launching New Ventures: An Entrepreneurial Approach, Allen, K.R., Cengage Learning, Ramachandran, K., Entrepreneurship Development, Tata McGraw Hill, India.
4. Venture Capital and Indian Economy: Funding Guide Start-Up to Scale-Up, Dr. P. C. Gupta, Scriptor Publication
5. Banking and Financial Services, Dr. Mukund Sharma, Himalaya Publishing House

Name of Course: B.Com. (Major in Management)

Semester – VII (Honours)

Retail Management (BCM 7.4.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70 + 30 = 100	Group: Major Elective

Objective:

1. To understand the concept, functions, types, and theories of retailing and its role in economic development.
2. To analyze different retail formats, retail structures, and the evolution of retailing in India and international markets.
3. To apply retail planning concepts including business planning, store location decisions, and retail operations such as inventory and merchandise management.
4. To evaluate store management practices, visual merchandising, customer service strategies, and the role of information technology in retailing.

Learning Outcome: After completing the course, students will be able to:

1. Explain the concept, functions, types, and theories of retailing.
2. Analyze the growth, opportunities, and challenges of retailing in India and global markets.
3. Apply retail planning and operational techniques such as store location analysis, inventory management, and merchandise management.
4. Evaluate store management practices, visual merchandising strategies, customer service quality, and the use of IT in retailing.

Unit	Content
I	**Introduction to Retailing:** Definition – functions of retailing - types of retailing–forms of retailing based on ownership. Economic Significance, Opportunities in Retailing, Retail Management Decision Process. Retail theories – Wheel of Retailing – Retail life cycle. **Types of Retailers:** Food Retailers, General Merchandise Retailers, Non-Store Retail Formats, Services Retailing, Types of Ownership.
II	**Retailing in India:** Evolution of Retail in India, Drivers of Retail Change and Challenges to Retail Development in India. Retailing from the International perspective **Retail Planning Process** – Factors to consider – Preparing a complete business plan – implementation – risk analysis. Choice of Store location – Influencing Factors, Market area analysis – Trade area analysis – Rating Plan method - Site evaluation. Retail Operations - Inventory management – Merchandise Management – Category Management.
III	**Managing The Store:** Store Management Responsibilities, Recruiting & Selecting Store Employees, Socialising & Training New Store Employees Motivating, Managing & Evaluating Store Employees. **Store Layout, Design & Visual Merchandising**: Objectives of Good Store Design, Store Layout. Space Planning and Merchandise Presentation Techniques. Atmospherics.
IV	**Customer Service:** Strategic Advantages through Customer Service, Customer Evaluation of Service Quality, GAPS Model for Improving Retail Service Quality. **Application of IT to Retailing**: Growing Role of IT in Retailing, IT for Competitive Advantage, Data Mining, Database Marketing, Business Intelligence. **International Retailing**: International Retail Structures, Multi Chain Integration.

Books Recommended:

1. Retail Management: Text and Cases – Swapna Pradhan – McGraw Hill Education (India).
2. Retail Management: Suja Nair: HPH.
3. Retail Management:Dr.Arif sheikh and Kaneez Fatima by Himalaya Publishing House
4. Retail Management – A Strategic Approach: Barry Bermans and Joel Evans, 8th edition, PHI Private Limited, New Delhi, 2002.
5. The Art of Retailing: A.J. Lamba, 1st edition, Tata McGrawHill, New Delhi, 2003.
6. Retailing Management: Swapna Pradhan, 2/e, 2007 & 2008, TMH
7. Retail Management: K. Venkatramana, SHBP.

8. Retail Marketing: A. Siva Kumar; Excel Books.
9. Retail Managemen: R.S. Tiwari : HPH

Name of Course: B.Com. (Major in Management)

Semester – VII (Honours)

Hospitality Management (BCM 7.4.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70 + 30 = 100	Group: Major Elective

Objective:

1. To develop an understanding of the basic concepts, operations, and importance of the hospitality industry and the role of management in its effective functioning.
2. To equip students with professional knowledge and skills required in the hospitality sector to perform various service-related activities efficiently.
3. To analyze the relationship between the hospitality industry and tourism, including the opportunities and challenges faced by the sector.
4. To familiarize students with recent trends and developments in the hospitality sector and their impact on business operations and customer service.

Learning Outcome:

1. Explain the basic concepts and functions of hospitality management.
2. Develop the professional skills and service techniques required in hospitality operations.
3. Analyze the interrelationship between tourism and the hospitality industry.
4. Evaluate emerging trends and changes in the hospitality sector.

Unit	Content
I	**Introduction to Hospitality Management:** Meaning and Definitions of Hospitality, Hospitality and its origin, Importance of Hospitality, The Environment & Objectives of Hospitality Industry, Soft Skills in Hospitality, Hospitality Based English: Meeting and greeting phrases used in operational areas (patience, respect, tolerance); Information Technology in Hospitality Management, Five major segments: Food, Lodging, Travel, Tourism and Recreation.
II	**Departmental Structure :** Administrative and Human Resources, Accounting and Finance Control, maintenance, front desk operations, guest services, housekeeping, linen and uniforms, kitchen and its operations, food service operations, the services in accommodation, stewarding, Customer care in Hospitality Industry, Minor operating departments : banquet functions, conference and catering services management, outdoor catering and mobile catering, parking operation, business or meeting rooms, and in-room entertainment.
III	**Hospitality Industry:** Characteristics of Hospitality Industry, 9 major components of hospitality industry: Travel, Lodging, Food and Beverage, Recreations, Entertainment, Health and Sports, Tourism: Relationship Between the Hospitality Industry and Tourism, Art and Culture and Event Management, Challenges for Hospitality Industry.
IV	**Trends in Hospitality Sector:** Low-cost airlines, inexpensive lodging, serviced apartments, technology, and loyalty travel trends in the hospitality industry, Future of the tourism industry, Career Opportunities in the Hospitality Sector Eco-friendly procedures in the hotel industry, Emerging Trends in Hospitality Sector. Relevant Case Studies from Hospitality Sector.

Books Recommended:

1. Hospitality Management: A Brief Introduction – Roy C. Wood – SAGE Publications.
2. Introduction to Hospitality Management – John R. Walker – Pearson Education.
3. Introduction to the Hospitality Industry – Clayton W. Barrows, Tom Powers & Dennis R. Reynolds – John Wiley & Sons.
4. Hospitality Today: An Introduction – Rocco M. Angelo – Educational Institute / AHLEI.
5. Hospitality Management – Gajanan Shirke – Shroff Publishers & Distributors Pvt. Ltd.

Name of Course: B.Com. (Major in Management)

Semester – VII (Honours)

AI in Research Methodology (BCM 7.5)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Minor

Objective: This programme aims at providing an advanced understanding of business research integrated with Artificial Intelligence tools. It focuses on enhancing research efficiency, accuracy, and quality through AI-assisted literature review, data collection, analysis, and report writing.

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

1. **Explain** the fundamental concepts, process, and significance of research methodology in the field of commerce and management.
2. **Apply** appropriate AI tools and research methods for literature review, research design, sampling, and data collection.
3. **Analyze** research data and scholarly literature to identify research gaps, interpret findings, and draw meaningful conclusions.
4. **Create** structured research reports and conference research papers using appropriate academic writing, referencing, and plagiarism standards.

Unit	Content
I	**Introduction to Research Methodology:** Meaning of Research, Meaning of Research Methodology, Importance & Scope of Research in Commerce, Objectives and Characteristics of good research, Types of Research, Research Process. **Review of Literature:** Meaning, purpose and importance of Literature Review, Steps in writing a literature review, Systematic Literature Review – Meaning, PRISMA Framework, Identification of Research Gaps. **AI Tools to be used:** Notebook LM (Conceptual understanding and source-based note preparation), SciSpace AI (Understanding research papers), Litmaps AI (Literature mapping and citation networks), Research Rabbit (Paper discovery).
II	**Research Design:** Meaning and types of Research Design, Characteristics of research design, Types of Research Design; sources of research problem, Selection of a problem for Research, Framing of Hypothesis – Steps in Formulation of Hypothesis. **Sampling:** Meaning of Sample – Sample Design, Sampling Techniques, Calculation of Sample Size, Survey – Planning a Survey. **AI Tools to be used:** Consensus AI (Research gap identification), Connected Papers (Research framework and methodology mapping), G*Power (Sample size and statistical power calculation), AI tools for calculating appropriate sample size.
III	**Data Collection:** Primary data and secondary data – Meaning, Sources of data; Use of primary and secondary data. **Methods of Data Collection** – Methods of collecting Primary Data – Observation, Interviews, Questionnaires and Schedules – its advantages and limitations. Methods of collecting Secondary Data. **AI Tools to be used:** Google Forms with AI (Auto question generation), Typeform AI (Smart surveys), SurveyMonkey (Online survey design and questionnaire administration), ChatGPT Forms / Form builders.
IV	**Analysis and Interpretation of Data:** Editing; Classification and Tabulation; benefits of tabulation, Analysis and Interpretation of Data. **Report Writing**: Qualities of a Good Report, Structure of the Research Report, References, Bibliography, Citations – styles of citations; Important Scholarly Publishing Concepts: DOI, ORCID, LaTeX; Reference Import and Citation File Formats (.ris, .bib files); Meaning of Plagiarism. **AI Tools to be used:** Julius AI (Data analysis and visualization), Excel with Copilot and Data Analysis ToolPack, Mendeley (Reference management), Scite.ai (Smart citation analysis), Grammarly AI (Academic writing enhancement), reviewer3.com (Manuscript Quality Review)

Books Recommended:

1. **Research Methodology:** A Step-by-Step Guide for Beginners – Ranjit Kumar, Pearson
2. **Research Methodology:** Methods and Techniques – C. R. Kothari, New Age International Publishers
3. **Business Research Methods:** Donald R. Cooper & Pamela S. Schindler, McGraw Hill
4. **Research Design:** Qualitative, Quantitative, and Mixed Methods Approaches – John W. Creswell, SAGE
5. **The Craft of Research:** Wayne C. Booth, Gregory G. Colomb & Joseph M. Williams.

Name of Course: B.Com. (Major in Management)

Semester – VIII (Honours)

Advanced Strategic Management (BCM 8.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70 + 30 = 100	Group: Major Core

Objective:

1. To understand with the contemporary theories, approaches, frameworks, and tools needed to develop and execute strategic decisions.
2. To apply the strategies and strategic management as the quest for value creation for relevant stakeholders that reaches beyond financial gains and short-term profits.
3. To analyze the competitive environment.
4. To evaluate the emerging trends in strategic management.

Learning Outcome:

1. **Understand** new forms of Strategic Management concepts, develop analytical skills to provide strategic solutions and their use in business
2. **Apply** the new business models and strategies for the Economy
3. **Analyze** the concepts and elements of competitive advantage as well as of core competency are outlined and applied.
4. **Evaluate** the recent developments and trends in the business corporate world.

Unit	Content
I	**Strategic Management & Planning** - Major dimensions of strategic Management, Levels of Strategies, Components of Strategy Statement-Strategic Intent, Mission Statement, vision statement, Goals & Objectives, Benefits of Vision and Mission, Strategic Planning, Strategic Planning Stages, Characteristics of Strategic Planning, Strategic Decision Making-Characteristics/Features of Strategic Decisions, Basic approaches to Strategic Decision making, Strategic Management Models, Issues of Strategic management.
II	**Models of Strategic Management and Competition Strategies** - Dynamics of Competitive strategy, Models in Strategic Management: 1) PEST analysis 2) Porter's five forces 3) Four corner's analysis 4) Value chain analysis 5) Red Ocean Vs Blue Ocean Strategy 6) VRIO Framework,7) Porter 5 Forces 8)7 s of Strategy
III	**Competitive Advantage and Core Competency** – Definition, Types of Competitive Advantages, Competitive Intelligence-Definition, Objectives & Process. Core competency – Definition, theory, Competence based Strategy. Knowledge, Knowledge and Resource based Approach, Technology Competence- Features, Key Differences Between Competitive Advantage and core competence.
IV	**Emerging Trends in Strategic Management** -Management of Strategic Change, Types of strategic change, Barriers of strategic change, Strategic Social Audit, Objectives of social audit, Advantages of social audit, Environmental Auditing- Objectives, vantages, Start-up Business Strategies and Make in India Model - Challenges, Case Studies based on Successful Start-ups, Contribution of Make in India Policy in overcoming industrial sickness.

Books Recommended:

1. **Business Environment for Strategic Management,** Dr. Aswathappa, Tata McGraw Hill.
2. **Business Policy and Strategic Management,** Subbarao, HPH.
3. **Strategic Management an Integrated Approach,** Charles W.L Hill and Gareth R. Jones, Cengage Learning
4. **Business Policy and Strategic Management,** Azhar Kazmi, Tata McGraw Hill
5. **Strategic Management and Business Policy,** C. Appa Rao, Excel Books.
6. **Business Policy and Strategic Planning and Management,** Ghosh P.K., Tata McGraw Hill.
7. **Strategic Management, Pillai,** Jaico Pub.
8. **Business Policy and Strategic Management,** Lawerence, Tata McGraw Hill.
9. **Business Policy and Strategic Management,** Sathyashekar : I.K International Publishing House Pvt. Ltd.
10. **Business Policy & Strategic Management**, Kazmi Azhar,Tata McGraw Hill

11.**Business Policy, Strategy, Planning and Management**, P.K.Ghosh, Sultan Chand
12.**Business Policy and Strategic Management** Lawrence, R.Jauch McGraw Hill
13.**Business Policy Strategy Formation, and Management Action**, William F.G, McGraw Hill
14.**Strategic Management, Text and Cases** ,Thomas Jacob Pearson Edition

Name of Course: B.Com. (Major in Management)

Semester – VIII (Honours)

Risk Management (BCM 8.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Core

Objectives:

1. To understand the concept of risk.
2. To identify and assess risks, understanding the sources of risks within an organization.
3. To understand the concept of risk management and its importance in organizations.
4. To evaluate the risks associated with corporate governance and understand the framework for board-level consideration of risks.

Learning Outcomes: After learning this subject, Students will be able to-

1. **Understand** the concept of risk. They will be familiar with different types of risks.
2. **Develop** the skills to identify and assess risks within an organization.
3. **Analyze** the sources of risks and use various methodologies to quantify and evaluate risks effectively.
4. **Apply** risk management techniques to real-world scenarios and make informed decisions to minimize potential risks and to learn how to develop risk management techniques and implement measures to mitigate and manage risks.

Unit	Content
I	**Introduction to Risk :** Introduction, Meaning, Definition of Risk, Impact of risk on organizations, Risk and Uncertainty: Distinction, Risk Assessment, Dynamic Nature of Risks, Types of Risk- Strategic and Operational Risks, Business Risk, Financial Risk, Information Risk, Liquidity Risk, Classification of Business Risk-: Internal and External, Controllable and Non-controllable, Inherent Risk and Residual Risk.
II	**Source and Evaluation of Risks:** Identification and Sources of Risk, Quantification of Risk and various methodologies, Identify and assess the impact upon the stakeholder involved in Business Risk, Role of Risk Manager and Risk Committee in identifying Risk. **Credit Risk Measurement and Management**: Meaning of credit risk, component of credit risk, measurement of credit risk in banking transactions and factors affecting the credit risk, types of credit facilities, evaluating credit risk, Mitigating Credit risk, Qualitative and Quantitative techniques to manage risk.
III	**Risk Management:** Concept of Risk Management, Objective and Process of Risk Management, Importance of Risk Management, Risk Management techniques. **Evaluation of Risk Management Strategies:** Risk Management Strategy alignment with Business-Strategy, Internal Control environment and linkages with Risk Management, Risk Culture and attitudes to risk management.
IV	**Risk Associated with Corporate Governance:** Evaluation of Risk Associated with Governance, Description and evaluation of framework for Board level consideration of risk, OECD Guidelines for Corporate Governance. **Enterprise Risk Management:** Definition, Scope and Techniques. **Operational Risk Management:** Definition, Scope and Techniques.

Books Recommended:

1. **Enterprise Risk Management: Concepts and Cases**, Sim Segal
2. **Risk Management: A Strategic Approach** by Ranjan Kumar Bal
3. **Risk Management: Concepts and Applications** by SubbaRao
4. **Principles of Risk Management and Insurance** by George E. Rejda and Michael McNamara.
5. **Risk Management and Financial Institutions** by John C. Hull and Alan White.
6. **Risk Management An Overview**-Indian Institute of Banking and Finance- Macmillan

Name of Course: B.Com. (Major in Management)

Semester – VIII (Honours)

International Trade Management (BCM 8.3)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Core

Objective:

1. To understand the concept, features, and importance of international business and its global environment.
2. To enable students to identify and understand major international trade theories and the concept of foreign investment.
3. To analyze export–import finance, international financial management, and global sourcing practices.
4. To evaluate the role of global institutions, ethical practices in international business, and the ease of doing business in India.

Learning Outcome:

1. Understand the concept of international business and the factors affecting its global environment.
2. Identify major international trade theories and different types of foreign investment.
3. Examine the financial aspects of international trade, including export–import finance and global sourcing.
4. Assess the role of global institutions and the importance of ethical practices in international business.

Unit	**Content**
I	**Introduction to International Business:** Introduction to International Business, salient features, importance and advantages of international trade; **International Business Environment:** Introduction and meaning of Economic Environment, Political Environment, Demographic environment, Legal environment & Technological environment
II	**International Trade: International Trade Theories-** David Ricardo's- 'Theory of Comparative Cost Advantage', Opportunity Cost Theory; Adam Smith- 'Theory of International Trade; Mills- 'Theory of International Values; **Foreign Investment:** Introduction, objectives, importance, Types of foreign investments;
III	**Finance and International Trade:** Introduction, export promotion schemes, export and import finance; **International Financial Management:** Introduction, Components of International Financial Management, Scope of International Financial Management; **Global Sourcing:** Introduction, advantages and disadvantages, Reasons for global sourcing, Objectives and functions of - Foreign Exchange Bank, World Bank and International Monetary Fund (IMF)
IV	**Global Institutions:** Introduction to World trade organization (WTO), Objectives & Functions of UNCTAD; **Ethics in International Business:** Introduction, Business Ethics Factors, International Business and Ethics, Code of conduct for MNCs; **Ease of Doing Business in India:** Govt. of India initiatives for FDI and increasing ease of doing business in India; Ease of Doing Business (EoDB) Rankings; **I**ndia's Atmanirbhar Abhiyan- Self-Reliance initiative

Books Recommended:

1. International Business – Francis Cherunilam – Publication: Prentice Hall of India
2. International Business: Text and Cases – K. Aswathappa & Sadhna Dash – Publication: McGraw Hill Education India
3. International Business – P. Subba Rao – Publication: Himalaya Publishing House
4. International Business Environment – Vyuptakesh Sharan – Publication: Pearson Education India
5. International Business – Rakesh Mohan Joshi – Publication: Oxford University Press India

Name of Course: B.Com. (Major in Management)

Semester – VIII (Honours)

Service Sector Management (BCM 8.4.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Electives

Objective:

1. To understand with a comprehensive concepts of the service sector Management
2. To apply the importance of services in the economy
3. To analyze the IT industry and its significance in the modern economy
4. To evaluate the importance of efficient service delivery channels and logistics

Learning Outcome: Students will be able to -

1. **Understand** the knowledge of service sector management in the contemporary business environment.
2. **Apply** the significance of the service sector in the economy, including its contribution to employment, GDP, and overall economic growth.
3. **Analyze** the knowledge of the IT industry, its scope, and its impact on various sectors of the economy.
4. **Evaluate** the challenges specific to the distribution of services, and the importance of understanding customer needs and expectations in service delivery

Unit	Content
I	**Service Sector Management – An Overview:** Services – Meaning, Features, Classification of Services, Service Sector Management – Meaning, Significance of Service Sector, Reasons for Growth in Service Sector in India, Service Organization – Importance of Layout and Design of Service Organization, Service Culture in Organization – Meaning, Developing Service Culture in Organization.
II	**Emergence of the Services Economy :** Service Concept, Overview of the Indian Economy , Importance of Services in the Economy, India's Services Sector, Performances of Some Major Services: Trade, Tourism, including Hotels and Restaurants, Transport Related Services, Storage Services, Communication Services like Telecom and Related Services, Posts; Real Estate Services, Some Business Services like IT and ITeS, Accounting and Auditing Services, R&D Services, Consultancy Services, Construction Services, Social Services.
III	**IT and ITES Sector:** Overview of IT industry, role of ITES, Innovations in IT. Challenges and Opportunity in ITES sector. Banking and Insurance sector: Importance, challenges and opportunities. The behavioral profiles of users of banking and insurance Services. Challenges & opportunities in banking and insurance sector.
IV	**Distribution, Planning and Managing Service Delivery**: Challenges in distribution of services, advertising and sales promotion in service industry. Relationship Marketing. Understanding customer's needs and Expectations. Monitoring & measuring customer satisfaction. Concept of Service Quality, Dimensions of Service Quality, Service Delivery Mechanism, Emerging Concepts like Online Services, After Sale Services.

Books Recommended:

1. Service Sector Management, Himalaya Publishing House: Nishikant Jha, Rimi Moitre, Rajiv Mishra, Richa Jain, Mayur Vyas, Nikunj Doshi.
2. Service Management, Himalaya Publishing House: Vasanthi Venugopal, V.N. Raghu.
3. Service Sector Management, Sanjay Patnakar, Himalaya Publishing House
4. Managing Services, Christopher H. Lovelock, Prentice Hall Publications
5. Total Quality Management: JE Ross,
6. Total Quality Management: DH Besterfield, CB Michna: Prentice Hall
7. Services Marketing; Ravi Shankar, St. Lucie Press, 2004
8. Services Marketing; S M Jha; Himalaya Publishing House.
9. Strategic Services Management; Boyle, Elsevier

10. Services Marketing and Management: Balaji, A.H. wheeler publications

Name of Course: B.Com. (Major in Management)

Semester – VIII (Honours)

Performance & Compensation Management (BCM 8.4.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Electives

Objective:

1. To understand the concept and importance of performance appraisal systems in organizations.
2. To develop knowledge of performance planning, goal setting, and KPIs for improving employee performance.
3. To familiarize students with traditional and modern methods of performance measurement.
4. To understand compensation management and career development practices in organizations.

Learning Outcome:

1. Students will be able to explain the concept and types of performance appraisal.
2. Students will be able to apply goal setting and KPIs for performance evaluation.
3. Students will be able to analyze modern performance appraisal methods.
4. Students will be able to evaluate compensation systems and career development practices.

Unit	Content
I	**Performance Appraisal and Performance Appraisal System** – Concept and definition of Performance appraisal; Benefits of performance appraisal; Evolution of performance appraisal; Planning performance appraisal system; types of performance appraisal; approaches to performance appraisal; Sources of performance appraisal.
II	**Performance Planning with Goal Setting:** Performance Planning, Linking individual & team goals to organizational goals. Performance analysis- Objectives, factors influencing performance analysis, key result areas, performance areas, key performance indicators. **Goals Setting (SMART Goals) –** Quality of Goals, IDP's – Career Development, PRED Discussions: The Art of giving Feedback, Performance Ratings- BELL CURVE, Some Latest Case study on "Removing the Forced Rating System (Bell Curve) - Creating a performance management culture through HR programs and practices.
III	**Performance Measurement:** Performance Appraisal- Meaning, Methods & approaches, Difference between New and Traditional methods- appraisal. Modern methods of performance appraisal, 360-degree appraisal, BARS, Self-appraisal, assessment centers, Performance reviews, Coaching & Counseling, Performance Management in manufacturing, Services and IT sector, Strategies for improving performance, balanced score card, HR Score Card.
IV	**Compensation:** Concepts & principles of compensation, Influencing factors, Current trends, methods of payment, compensation mechanisms, Wage & Salary administration- concept, wage structure, policies, determinants, incentive payment system, Welfare management. **Career Management –** Career Development Plan – Employee's and Employer's Role, Career Anchors, Nature of Careers, Career Problems – Low ceiling Careers, Career Mapping, Career Counselling, Succession Planning.

Books Recommended:

1. Human Resource Management: Text and Cases – K. Aswathappa, McGraw Hill Education, New Delhi, 2023 (10th Edition).
2. Human Resource Management – Gary Dessler, Pearson Education, 2024 (17th Edition).
3. Personnel and Human Resource Management – P. Subba Rao – Himalaya Publishing House.
4. Human Resource Management – L. M. Prasad – Sultan Chand & Sons.
5. Human Resource Management – V. S. P. Rao – Excel Books / Taxmann Publications.
6. Performance Management: Key Strategies and Practical Guidelines – Michael Armstrong, Kogan Page Publishers, London.
7. Performance Management and Appraisal Systems – T. V. Rao, Response Books / Sage Publications, New Delhi.
8. Compensation – George T. Milkovich & Jerry M. Newman, McGraw-Hill Education.

Name of Course: B.Com. (Major in Management)

Semester – VII (Honours with Research)

Strategic Management (BCM 7.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70 + 30 = 100	Group: Major Core

Objectives:

1. To understand the concept of strategy and principles of strategic management.
2. To apply the internal and external environment of business.
3. To analyze the strategy formulation and strategy implementation.
4. To evaluate the corporate strategies for achieving strong presence in the global context.

Learning Outcome:

1. **Understand** the various perspectives and concepts in the field of Strategic Management.
2. **Apply** skills and concepts and find the solution of business problems through environmental analysis.
3. **Analyze** Develop and prepare organizational strategies that will be effective for the current business environment.
4. **Evaluate** the strategic approaches to managing a business successfully in a global context.

Unit	Content
I	**Introduction to Strategic Management:** Introduction, Definition, Characteristics, Importance and elements- Strategic Management, Strategic Management Process, Difference between Policy, Strategy and Tactics, Organizational Objectives- hierarchy of objectives, Setting of objectives, Process of setting objectives, SWOT analysis.
II	**Environment Analysis:** Definition, Characteristics and importance of a Vision and Mission statement, External environment of a firm- Definition and Components, Internal environment of a firm- Definition and Components. Environmental Scanning-Definition and process of environmental scanning of a firm, Synergy- Types and benefits of synergy.
III	**Strategy Formulation and Implementation:** Portfolio approach and analysis- Definition, Characteristics, advantages and disadvantages, BCG Matrix, GE matrix, Strategic Business Units- Concept, Nature, Merits and demerits, Strategy Implementation- meaning and definition, nature, process, strategic leadership, functions of strategic leader, power and politics, bases of power.
IV	**Types of Strategies**: Corporate Strategy- types- Stability, expansion, retrenchment and combination strategy- merits and demerits; Growth Strategies expansion strategies- Integration and diversification- types of integration and diversification; defensive strategies- turnaround strategies, divestment, bankruptcy, liquidation- types, global strategy- types, New market entry strategies**.**

Books Recommended:

1. Strategic Management, Himalaya Publishing House: M.Jeyarathnam
2. Strategic Management, Himalaya Publishing House: P.Subha Rao
3. Strategic Management, Himalaya Publishing House: Narendra Singh
4. Business Environment for Strategic Management, Dr. Aswathappa, Tata McGraw Hill.
5. Business Policy and Strategic Management, Subbarao, HPH.
6. Strategic Management an Integrated Approach, Charles W.L Hill and Gareth R. Jones, Cengage Learning
7. Business Policy and Strategic Management, Azhar Kazmi, Tata McGraw Hill
8. Strategic Management and Business Policy, C. Appa Rao, Excel Books.
9. Business Policy and Strategic Planning and Management, Ghosh P.K., Tata McGraw Hill.
10. Strategic Management, Pillai, Jaico Pub.
11. Business Policy and Strategic Management, Lawerence, Tata McGraw Hill.
12. Business Policy and Strategic Management, Sathyashekar : I.K International Publishing House Pvt. Ltd.

Name of Course: B.Com. (Major in Management)

Semester – VII (Honours with Research)

Securities Analysis and Portfolio Management (BCM 7.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Major Core

Objectives:

01. To provide the students a comprehensive introduction to the area of securities analysis and Portfolio Management.
02. To provide students a comprehensive introduction to the areas of security analysis and portfolio management.
03. To equip Students with advanced tools and techniques form a king profit able investment decision.
04. To familiarize students with the Contemporary concepts and methods involved in Portfolio and Risk Management.

Learning Outcomes: After learning this subject, Students will be able to-

1. **Understand** valuation of Securities such as Bond, Share through various methods.
2. **Analysis** the equity & technical Analysis of company using methods & different charts.
3. **Apply** the knowledge of Risk and Return for Portfolio and Risk Management.
4. **Evaluate** the concept of Risk & Return using CAPM and APT model.

Unit	Content
I	**Valuation of Securities: Bond Valuation** Types of Bonds - Dated Securities and Zero-Coupon Bonds; Strips, Valuation of bonds; Yield, Current Yield, YTM, Yield to Call. **Shares valuation –** Features of equity, valuation of shares asset backing method, EPS method, Market value, yield based methods, Fair value of shares, Dividend discount models – with constant dividend, with constant growth, multi stage growth models, P/E based valuation.
II	**Equity analysis:** Concept, process, Economy analysis, sector analysis, company analysis, Industry Analysis, Fundamental Analysis. **Technical analysis:** Dow Theory, EMH, Random Walk Hypothesis, Indian Markets and Efficiency Charts – Line Charts, Bar Charts, Japanese Candle stick Chart.
III	**Portfolio Management:** Meaning of Portfolio, Selection and Evaluation, Portfolio risk and return, Concept of efficient frontier & optimum portfolio. Portfolio Analysis- Reasons to hold Portfolio. **Risk Measurement:** Standard Deviation- Meaning of Beta- Use of beta in estimating returns. Risk & return- Meaning Definition and Types (Systematic risk & Unsystematic risk)
IV	**Capital Asset Pricing Model (CAPM**): Efficient frontier with a combination of risky and risk-free assets. Assumptions of single period classical CAPM model. Characteristic line, Capital Market Line, Security market Line. Evaluation of securities- Present validity of CAPM. Arbitrage Pricing Theory (APT), APT- Model and equation.

Books Recommended:

1. **Securities Analysis & Portfolio Management**, Fischer D.E. &Jorden R. J. Pearson Education.
2. **Investment Analysis and Portfolio Management**, Frank K Reilly & Keith C Brown, Cenage India Pvt Ltd.
3. **Security Analysis & Portfolio Management,** Dr. Penumarthi VeeraVenkat Satyanarayana, DPH House pvt ltd.
4. **Financial Management,** Ravi Kishore, Taxman's, New Delhi.
5. **Security Analysis & Portfolio Management,** Prof. Vanita Tripathi, Taxmann.
6. **Securities Analysis and Portfolio Management,** V. A. Avadhani , Himalaya Publishing House.

Name of Course: B.Com. (Major in Management)

Semester – VII (Honours with Research)

Retail Management (BCM 7.4.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Elective

Objective:

1. To understand the concept, functions, types, and theories of retailing and its role in economic development.
2. To analyze different retail formats, retail structures, and the evolution of retailing in India and international markets.
3. To apply retail planning concepts including business planning, store location decisions, and retail operations such as inventory and merchandise management.
4. To evaluate store management practices, visual merchandising, customer service strategies, and the role of information technology in retailing.

Learning Outcome: After completing the course, students will be able to:

1. Explain the concept, functions, types, and theories of retailing.
2. Analyze the growth, opportunities, and challenges of retailing in India and global markets.
3. Apply retail planning and operational techniques such as store location analysis, inventory management, and merchandise management.
4. Evaluate store management practices, visual merchandising strategies, customer service quality, and the use of IT in retailing.

Unit	Content
I	**Introduction to Retailing:** Definition – functions of retailing - types of retailing–forms of retailing based on ownership. Economic Significance, Opportunities in Retailing, Retail Management Decision Process. Retail theories – Wheel of Retailing – Retail life cycle. **Types of Retailers:** Food Retailers, General Merchandise Retailers, Non-Store Retail Formats, Services Retailing, Types of Ownership.
II	**Retailing in India:** Evolution of Retail in India, Drivers of Retail Change and Challenges to Retail Development in India. Retailing from the International perspective **Retail Planning Process** – Factors to consider – Preparing a complete business plan – implementation – risk analysis. Choice of Store location – Influencing Factors, Market area analysis – Trade area analysis – Rating Plan method - Site evaluation. Retail Operations - Inventory management – Merchandise Management – Category Management.
III	**Managing The Store:** Store Management Responsibilities, Recruiting & Selecting Store Employees, Socialising & Training New Store Employees Motivating, Managing & Evaluating Store Employees. **Store Layout, Design & Visual Merchandising**: Objectives of Good Store Design, Store Layout. Space Planning and Merchandise Presentation Techniques. Atmospherics.
IV	**Customer Service:** Strategic Advantages through Customer Service, Customer Evaluation of Service Quality, GAPS Model for Improving Retail Service Quality. **Application of IT to Retailing**: Growing Role of IT in Retailing, IT for Competitive Advantage, Data Mining, Database Marketing, Business Intelligence. **International Retailing**: International Retail Structures, Multi Chain Integration.

Books Recommended:

1. Retail Management: Text and Cases – Swapna Pradhan – McGraw Hill Education (India).
2. Retail Management: Suja Nair: HPH.
3. Retail Management:Dr.Arif sheikh and Kaneez Fatima by Himalaya Publishing House
4. Retail Management – A Strategic Approach: Barry Bermans and Joel Evans, 8th edition, PHI Private Limited, New Delhi, 2002.
5. The Art of Retailing: A.J. Lamba, 1st edition, Tata McGrawHill, New Delhi, 2003.
6. Retailing Management: Swapna Pradhan, 2/e, 2007 & 2008, TMH
7. Retail Management: K. Venkatramana, SHBP.

8. Retail Marketing: A. Siva Kumar; Excel Books.
9. Retail Managemen: R.S. Tiwari : HPH

Name of Course: B.Com. (Major in Management)

Semester – VII (Honours with Research)

Hospitality Management (BCM 7.4.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Major Elective

Objective:

1. To develop an understanding of the basic concepts, operations, and importance of the hospitality industry and the role of management in its effective functioning.
2. To equip students with professional knowledge and skills required in the hospitality sector to perform various service-related activities efficiently.
3. To analyze the relationship between the hospitality industry and tourism, including the opportunities and challenges faced by the sector.
4. To familiarize students with recent trends and developments in the hospitality sector and their impact on business operations and customer service.

Learning Outcome:

1. Explain the basic concepts and functions of hospitality management.
2. Develop the professional skills and service techniques required in hospitality operations.
3. Analyze the interrelationship between tourism and the hospitality industry.
4. Evaluate emerging trends and changes in the hospitality sector.

Unit	Content
I	**Introduction to Hospitality Management:** Meaning and Definitions of Hospitality, Hospitality and its origin, Importance of Hospitality, The Environment & Objectives of Hospitality Industry, Soft Skills in Hospitality, Hospitality Based English: Meeting and greeting phrases used in operational areas (patience, respect, tolerance); Information Technology in Hospitality Management, Five major segments: Food, Lodging, Travel, Tourism and Recreation.
II	**Departmental Structure :** Administrative and Human Resources, Accounting and Finance Control, maintenance, front desk operations, guest services, housekeeping, linen and uniforms, kitchen and its operations, food service operations, the services in accommodation, stewarding, Customer care in Hospitality Industry, Minor operating departments : banquet functions, conference and catering services management, outdoor catering and mobile catering, parking operation, business or meeting rooms, and in-room entertainment.
III	**Hospitality Industry:** Characteristics of Hospitality Industry, 9 major components of hospitality industry: Travel, Lodging, Food and Beverage, Recreations, Entertainment, Health and Sports, Tourism: Relationship Between the Hospitality Industry and Tourism, Art and Culture and Event Management, Challenges for Hospitality Industry.
IV	**Trends in Hospitality Sector:** Low-cost airlines, inexpensive lodging, serviced apartments, technology, and loyalty travel trends in the hospitality industry, Future of the tourism industry, Career Opportunities in the Hospitality Sector Eco-friendly procedures in the hotel industry, Emerging Trends in Hospitality Sector. Relevant Case Studies from Hospitality Sector.

Books Recommended:

1. Hospitality Management: A Brief Introduction – Roy C. Wood – SAGE Publications.
2. Introduction to Hospitality Management – John R. Walker – Pearson Education.
3. Introduction to the Hospitality Industry – Clayton W. Barrows, Tom Powers & Dennis R. Reynolds – John Wiley & Sons.
4. Hospitality Today: An Introduction – Rocco M. Angelo – Educational Institute / AHLEI.
5. Hospitality Management – Gajanan Shirke – Shroff Publishers & Distributors Pvt. Ltd.

Name of Course: B.Com. (Major in Management)

Semester – VII (Honours with Research)

AI in Research Methodology (BCM 7.5)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Minor

Objective: This programme aims at providing an advanced understanding of business research integrated with Artificial Intelligence tools. It focuses on enhancing research efficiency, accuracy, and quality through AI-assisted literature review, data collection, analysis, and report writing.

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

1. **Explain** the fundamental concepts, process, and significance of research methodology in the field of commerce and management.
2. **Apply** appropriate AI tools and research methods for literature review, research design, sampling, and data collection.
3. **Analyze** research data and scholarly literature to identify research gaps, interpret findings, and draw meaningful conclusions.
4. **Create** structured research reports and conference research papers using appropriate academic writing, referencing, and plagiarism standards.

Unit	Content
I	**Introduction to Research Methodology:** Meaning of Research, Meaning of Research Methodology, Importance & Scope of Research in Commerce, Objectives and Characteristics of good research, Types of Research, Research Process. **Review of Literature:** Meaning, purpose and importance of Literature Review, Steps in writing a literature review, Systematic Literature Review – Meaning, PRISMA Framework, Identification of Research Gaps. **AI Tools to be used:** Notebook LM (Conceptual understanding and source-based note preparation), SciSpace AI (Understanding research papers), Litmaps AI (Literature mapping and citation networks), Research Rabbit (Paper discovery).
II	**Research Design:** Meaning and types of Research Design, Characteristics of research design, Types of Research Design; sources of research problem, Selection of a problem for Research, Framing of Hypothesis – Steps in Formulation of Hypothesis. **Sampling:** Meaning of Sample – Sample Design, Sampling Techniques, Calculation of Sample Size, Survey – Planning a Survey. **AI Tools to be used:** Consensus AI (Research gap identification), Connected Papers (Research framework and methodology mapping), G*Power (Sample size and statistical power calculation), AI tools for calculating appropriate sample size.
III	**Data Collection:** Primary data and secondary data – Meaning, Sources of data; Use of primary and secondary data. **Methods of Data Collection** – Methods of collecting Primary Data – Observation, Interviews, Questionnaires and Schedules – its advantages and limitations. Methods of collecting Secondary Data. **AI Tools to be used:** Google Forms with AI (Auto question generation), Typeform AI (Smart surveys), SurveyMonkey (Online survey design and questionnaire administration), ChatGPT Forms / Form builders.
IV	**Analysis and Interpretation of Data:** Editing; Classification and Tabulation; benefits of tabulation, Analysis and Interpretation of Data. **Report Writing**: Qualities of a Good Report, Structure of the Research Report, References, Bibliography, Citations – styles of citations; Important Scholarly Publishing Concepts: DOI, ORCID, LaTeX; Reference Import and Citation File Formats (.ris, .bib files); Meaning of Plagiarism. **AI Tools to be used:** Julius AI (Data analysis and visualization), Excel with Copilot and Data Analysis ToolPack, Mendeley (Reference management), Scite.ai (Smart citation analysis), Grammarly AI (Academic writing enhancement), reviewer3.com (Manuscript Quality Review)

Books Recommended:

1. **Research Methodology:** A Step-by-Step Guide for Beginners – Ranjit Kumar, Pearson
2. **Research Methodology:** Methods and Techniques – C. R. Kothari, New Age International Publishers
3. **Business Research Methods:** Donald R. Cooper & Pamela S. Schindler, McGraw Hill
4. **Research Design:** Qualitative, Quantitative, and Mixed Methods Approaches – John W. Creswell, SAGE
5. **The Craft of Research:** Wayne C. Booth, Gregory G. Colomb & Joseph M. Williams.

Name of Course: B.Com. (Major in Management)

Semester – VIII (Honours with Research)

Advanced Strategic Management (BCM 8.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Core

Objective:

1. To understand with the contemporary theories, approaches, frameworks, and tools needed to develop and execute strategic decisions.
2. To apply the strategies and strategic management as the quest for value creation for relevant stakeholders that reaches beyond financial gains and short-term profits.
3. To analyze the competitive environment.
4. To evaluate the emerging trends in strategic management.

Learning Outcome:

1. **Understand** new forms of Strategic Management concepts, develop analytical skills to provide strategic solutions and their use in business
2. **Apply** the new business models and strategies for the Economy
3. **Analyze** the concepts and elements of competitive advantage as well as of core competency are outlined and applied.
4. **Evaluate** the recent developments and trends in the business corporate world.

Unit	Content
I	**Strategic Management & Planning** - Major dimensions of strategic Management, Levels of Strategies, Components of Strategy Statement-Strategic Intent, Mission Statement, vision statement, Goals & Objectives, Benefits of Vision and Mission, Strategic Planning, Strategic Planning Stages, Characteristics of Strategic Planning, Strategic Decision Making-Characteristics/Features of Strategic Decisions, Basic approaches to Strategic Decision making, Strategic Management Models, Issues of Strategic management.
II	**Models of Strategic Management and Competition Strategies** - Dynamics of Competitive strategy, Models in Strategic Management: 1) PEST analysis 2) Porter's five forces 3) Four corner's analysis 4) Value chain analysis 5) Red Ocean Vs Blue Ocean Strategy 6) VRIO Framework,7) Porter 5 Forces 8)7 s of Strategy
III	**Competitive Advantage and Core Competency** – Definition, Types of Competitive Advantages, Competitive Intelligence-Definition, Objectives & Process. Core competency – Definition, theory, Competence based Strategy. Knowledge, Knowledge and Resource based Approach, Technology Competence- Features, Key Differences Between Competitive Advantage and core competence.
IV	**Emerging Trends in Strategic Management** -Management of Strategic Change, Types of strategic change, Barriers of strategic change, Strategic Social Audit, Objectives of social audit, Advantages of social audit, Environmental Auditing- Objectives, vantages, Start-up Business Strategies and Make in India Model - Challenges, Case Studies based on Successful Start-ups, Contribution of Make in India Policy in overcoming industrial sickness.

Books Recommended:

1. **Business Environment for Strategic Management,** Dr. Aswathappa, Tata McGraw Hill.
2. **Business Policy and Strategic Management,** Subbarao, HPH.
3. **Strategic Management an Integrated Approach,** Charles W.L Hill and Gareth R. Jones, Cengage Learning
4. **Business Policy and Strategic Management,** Azhar Kazmi, Tata McGraw Hill
5. **Strategic Management and Business Policy,** C. Appa Rao, Excel Books.
6. **Business Policy and Strategic Planning and Management,** Ghosh P.K., Tata McGraw Hill.
7. **Strategic Management, Pillai,** Jaico Pub.
8. **Business Policy and Strategic Management,** Lawerence, Tata McGraw Hill.
9. **Business Policy and Strategic Management,** Sathyashekar : I.K International Publishing House Pvt. Ltd.
10. **Business Policy & Strategic Management**, Kazmi Azhar,Tata McGraw Hill

11.**Business Policy, Strategy, Planning and Management**, P.K.Ghosh, Sultan Chand
12.**Business Policy and Strategic Management** Lawrence, R.Jauch McGraw Hill
13.**Business Policy Strategy Formation, and Management Action**, William F.G, McGraw Hill
14.**Strategic Management, Text and Cases** ,Thomas Jacob Pearson Edition

Name of Course: B.Com. (Major in Management)

Semester – VIII (Honors with Research)

International Trade Management (BCM 8.3)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Major Core

Objective:

1. To understand the concept, features, and importance of international business and its global environment.
2. To enable students to identify and understand major international trade theories and the concept of foreign investment.
3. To analyze export–import finance, international financial management, and global sourcing practices.
4. To evaluate the role of global institutions, ethical practices in international business, and the ease of doing business in India.

Learning Outcome:

1. Understand the concept of international business and the factors affecting its global environment.
2. Identify major international trade theories and different types of foreign investment.
3. Examine the financial aspects of international trade, including export–import finance and global sourcing.
4. Assess the role of global institutions and the importance of ethical practices in international business.

Unit	**Content**
I	**Introduction to International Business:** Introduction to International Business, salient features, importance and advantages of international trade; **International Business Environment:** Introduction and meaning of Economic Environment, Political Environment, Demographic environment, Legal environment & Technological environment
II	**International Trade: International Trade Theories-** David Ricardo's- 'Theory of Comparative Cost Advantage', Opportunity Cost Theory; Adam Smith- 'Theory of International Trade; Mills- 'Theory of International Values; **Foreign Investment:** Introduction, objectives, importance, Types of foreign investments;
III	**Finance and International Trade:** Introduction, export promotion schemes, export and import finance; **International Financial Management:** Introduction, Components of International Financial Management, Scope of International Financial Management; **Global Sourcing:** Introduction, advantages and disadvantages, Reasons for global sourcing, Objectives and functions of - Foreign Exchange Bank, World Bank and International Monetary Fund (IMF)
IV	**Global Institutions:** Introduction to World trade organization (WTO), Objectives & Functions of UNCTAD; **Ethics in International Business:** Introduction, Business Ethics Factors, International Business and Ethics, Code of conduct for MNCs; **Ease of Doing Business in India:** Govt. of India initiatives for FDI and increasing ease of doing business in India; Ease of Doing Business (EoDB) Rankings; **I**ndia's Atmanirbhar Abhiyan- Self-Reliance initiative

Books Recommended:

1. International Business – Francis Cherunilam – Publication: Prentice Hall of India
2. International Business: Text and Cases – K. Aswathappa & Sadhna Dash – Publication: McGraw Hill Education India
3. International Business – P. Subba Rao – Publication: Himalaya Publishing House
4. International Business Environment – Vyuptakesh Sharan – Publication: Pearson Education India
5. International Business – Rakesh Mohan Joshi – Publication: Oxford University Press India

Name of Course: B.Com. (Major in Management)

Semester – VIII (Honours with Research)

Service Sector Management (BCM 8.4.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Major Electives

Objective:

1. To understand with a comprehensive concepts of the service sector Management
2. To apply the importance of services in the economy
3. To analyze the IT industry and its significance in the modern economy
4. To evaluate the importance of efficient service delivery channels and logistics

Learning Outcome: Students will be able to -

1. **Understand** the knowledge of service sector management in the contemporary business environment.
2. **Apply** the significance of the service sector in the economy, including its contribution to employment, GDP, and overall economic growth.
3. **Analyze** the knowledge of the IT industry, its scope, and its impact on various sectors of the economy.
4. **Evaluate** the challenges specific to the distribution of services, and the importance of understanding customer needs and expectations in service delivery

Unit	Content
I	**Service Sector Management – An Overview:** Services – Meaning, Features, Classification of Services, Service Sector Management – Meaning, Significance of Service Sector, Reasons for Growth in Service Sector in India, Service Organization – Importance of Layout and Design of Service Organization, Service Culture in Organization – Meaning, Developing Service Culture in Organization.
II	**Emergence of the Services Economy :** Service Concept, Overview of the Indian Economy , Importance of Services in the Economy, India's Services Sector, Performances of Some Major Services: Trade, Tourism, including Hotels and Restaurants, Transport Related Services, Storage Services, Communication Services like Telecom and Related Services, Posts; Real Estate Services, Some Business Services like IT and ITeS, Accounting and Auditing Services, R&D Services, Consultancy Services, Construction Services, Social Services.
III	**IT and ITES Sector:** Overview of IT industry, role of ITES, Innovations in IT. Challenges and Opportunity in ITES sector. Banking and Insurance sector: Importance, challenges and opportunities. The behavioral profiles of users of banking and insurance Services. Challenges & opportunities in banking and insurance sector.
IV	**Distribution, Planning and Managing Service Delivery**: Challenges in distribution of services, advertising and sales promotion in service industry. Relationship Marketing. Understanding customer's needs and Expectations. Monitoring & measuring customer satisfaction. Concept of Service Quality, Dimensions of Service Quality, Service Delivery Mechanism, Emerging Concepts like Online Services, After Sale Services.

Books Recommended:

1. Service Sector Management, Himalaya Publishing House: Nishikant Jha, Rimi Moitre, Rajiv Mishra, Richa Jain, Mayur Vyas, Nikunj Doshi.
2. Service Management, Himalaya Publishing House: Vasanthi Venugopal, V.N. Raghu.
3. Service Sector Management, Sanjay Patnakar, Himalaya Publishing House
4. Managing Services, Christopher H. Lovelock, Prentice Hall Publications
5. Total Quality Management: JE Ross,
6. Total Quality Management: DH Besterfield, CB Michna: Prentice Hall
7. Services Marketing; Ravi Shankar, St. Lucie Press, 2004
8. Services Marketing; S M Jha; Himalaya Publishing House.
9. Strategic Services Management; Boyle, Elsevier

10. Services Marketing and Management: Balaji, A.H. wheeler publications

Name of Course: B.Com. (Major in Management)

Semester – VIII (Honours with Research)

Performance & Compensation Management (BCM 8.4.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Major Electives

Objective:

1. To understand the concept and importance of performance appraisal systems in organizations.
2. To develop knowledge of performance planning, goal setting, and KPIs for improving employee performance.
3. To familiarize students with traditional and modern methods of performance measurement.
4. To understand compensation management and career development practices in organizations.

Learning Outcome:

1. Students will be able to explain the concept and types of performance appraisal.
2. Students will be able to apply goal setting and KPIs for performance evaluation.
3. Students will be able to analyze modern performance appraisal methods.
4. Students will be able to evaluate compensation systems and career development practices.

Unit	Content
I	**Performance Appraisal and Performance Appraisal System** – Concept and definition of Performance appraisal; Benefits of performance appraisal; Evolution of performance appraisal; Planning performance appraisal system; types of performance appraisal; approaches to performance appraisal; Sources of performance appraisal.
II	**Performance Planning with Goal Setting:** Performance Planning, Linking individual & team goals to organizational goals. Performance analysis- Objectives, factors influencing performance analysis, key result areas, performance areas, key performance indicators. **Goals Setting (SMART Goals) –** Quality of Goals, IDP's – Career Development, PRED Discussions: The Art of giving Feedback, Performance Ratings- BELL CURVE, Some Latest Case study on "Removing the Forced Rating System (Bell Curve) - Creating a performance management culture through HR programs and practices.
III	**Performance Measurement:** Performance Appraisal- Meaning, Methods & approaches, Difference between New and Traditional methods- appraisal. Modern methods of performance appraisal, 360-degree appraisal, BARS, Self-appraisal, assessment centers, Performance reviews, Coaching & Counseling, Performance Management in manufacturing, Services and IT sector, Strategies for improving performance, balanced score card, HR Score Card.
IV	**Compensation:** Concepts & principles of compensation, Influencing factors, Current trends, methods of payment, compensation mechanisms, Wage & Salary administration- concept, wage structure, policies, determinants, incentive payment system, Welfare management. **Career Management –** Career Development Plan – Employee's and Employer's Role, Career Anchors, Nature of Careers, Career Problems – Low ceiling Careers, Career Mapping, Career Counselling, Succession Planning.

Books Recommended:

1. Human Resource Management: Text and Cases – K. Aswathappa, McGraw Hill Education, New Delhi, 2023 (10th Edition).
2. Human Resource Management – Gary Dessler, Pearson Education, 2024 (17th Edition).
3. Personnel and Human Resource Management – P. Subba Rao – Himalaya Publishing House.
4. Human Resource Management – L. M. Prasad – Sultan Chand & Sons.
5. Human Resource Management – V. S. P. Rao – Excel Books / Taxmann Publications.
6. Performance Management: Key Strategies and Practical Guidelines – Michael Armstrong, Kogan Page Publishers, London.
7. Performance Management and Appraisal Systems – T. V. Rao, Response Books / Sage Publications, New Delhi.
8. Compensation – George T. Milkovich & Jerry M. Newman, McGraw-Hill Education.