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University of Mumbai



Bachelor of Commerce (B.Com) Programme Three Year Integrated Programme- Six Semesters Course Structure

Under Choice Based Credit System

**To be implemented from Academic Year- 2016-2017
Progressively**

Faculty of Commerce



Meeta
**I/c Principal
Patuck - Gala College of
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Santacruz (E), Mumbai-400 055**

**Revised Syllabus of Courses of B.Com. Programme at Semester I
with Effect from the Academic Year 2016-2017**

Elective Courses (EC)

Discipline Specific Elective(DSE) Courses

1.Accountancy and Financial Management I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Accounting standards issued by ICAI and Inventory valuation	15
2	Final Accounts	15
3	Departmental Accounts	15
4	Accounting for Hire Purchase	15
Total		60



Sr. No.	Modules / Units
1	Accounting standards issued by ICAI and Inventory valuation
	<ul style="list-style-type: none"> Accounting standards: Concepts, benefits, procedures for issue of accounting standards Various AS : AS – 1: Disclosure of Accounting Policies Purpose, Areas of Policies, Disclosure of Policies, Disclosure of Change in Policies, Illustrations AS–2: Valuation of Inventories (Stock) Meaning, Definition, Applicability, Measurement of Inventory, Disclosure in Final Account, Explanation with Illustrations. AS – 9: Revenue Recognition Meaning and Scope, Transaction excluded, Sale of Goods, Rendering of Services, Effect of Uncertainties, Disclosure, Illustrations. Inventory Valuation Meaning of inventories Cost for inventory valuation Inventory systems : Periodic Inventory system and Perpetual Inventory System Valuation: Meaning and importance Methods of Stock Valuation as per AS – 2 : FIFO and Weighted Average Method Computation of valuation of inventory as on balance sheet date: If inventory is taken on a date after the balance sheet or before the balance sheet
2	Final Accounts
	Expenditure: Capital, Revenue Receipts: Capital, Revenue Adjustment and Closing Entries Final accounts of Manufacturing concerns (Proprietary Firm)
3	Departmental Accounts
	Meaning Basis of Allocation of Expenses and Incomes/Receipts Inter Departmental Transfer : at Cost Price and Invoice Price Stock Reserve Departmental Trading and Profit & Loss Account and Balance Sheet
4	Accounting for Hire Purchase
	Meaning Calculation of interest Accounting for hire purchase transactions by asset purchase method based on full cash price Journal entries, ledger accounts and disclosure in balance sheet for hirer and vendor (excluding default, repossession and calculation of cash price)




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**Elective Courses (EC)-
Discipline Related Elective (DRE) Courses**

2. Commerce I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Business	12
2	Business Environment	11
3	Project Planning	12
4	Entrepreneurship	10
Total		45



Sr. No.	Modules / Units
1	Business
	<p>Introduction: Concept, Functions, Scope and Significance of business. Traditional and Modern Concept of business.</p> <p>Objectives of Business: Steps in setting business objectives, classification of business objectives, Reconciliation of Economic and Social Objectives.</p> <p>New Trends in Business: Impact of Liberalization, Privatization and Globalization, Strategy alternatives in the changing scenario, Restructuring and turnaround strategies</p>
2	Business Environment
	<p>Introduction: Concept and Importance of business environment, Inter-relationship between Business and Environment</p> <p>Constituents of Business Environment: Internal and External Environment, Educational Environment and its impact, International Environment – Current Trends in the World, International Trading Environment – WTO and Trading Blocs and their impact on Indian Business.</p>
3	Project Planning
	<p>Introduction: Business Planning Process; Concept and importance of Project Planning; Project Report; feasibility Study types and its importance</p> <p>Business Unit Promotion: Concept and Stages of Business Unit Promotion, Location – Factors determining location, and Role of Government in Promotion.</p> <p>Statutory Requirements in Promoting Business Unit: Licensing and Registration procedure, Filing returns and other documents, Other important legal provisions</p>
4	Entrepreneurship
	<p>Introduction: Concept and importance of entrepreneurship, factors Contributing to Growth of Entrepreneurship, Entrepreneur and Manager, Entrepreneur and Intrapreneur</p> <p>The Entrepreneurs: Types of Entrepreneurs, Competencies of an Entrepreneur, Entrepreneurship Training and Development centers in India. Incentives to Entrepreneurs in India.</p> <p>Women Entrepreneurs: Problems and Promotion.</p>




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Ability Enhancement Courses (AEC)

4. Business Communication I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Theory of Communication	10
2	Obstacles to Communication in Business World	10
3	Business Correspondence	12
4	Language and Writing Skills	13
Total		45

Note:


*One tutorial per batch per week in addition to number of lectures stated above
(Batch size as per the University norms)*



Sr. No.	Modules / Units
1	Theory of Communication
	<p>Concept of Communication: Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world Impact of technological advancements on Communication</p> <p>Channels and Objectives of Communication: Channels- Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine</p> <p>Objectives of Communication: Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given)</p> <p>Methods and Modes of Communication: Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax] Computers and E- communication Video and Satellite Conferencing</p>
2	Obstacles to Communication in Business World
	<p>Problems in Communication / Barriers to Communication: Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers</p> <p>Listening: Importance of Listening Skills, Cultivating good Listening Skills – 4</p> <p>Introduction to Business Ethics: Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility Teachers can adopt a case study approach and address issues such as the following so as to orient and sensitize the student community to actual business practices: Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste, Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace Piracy, Insurance, Child Labour</p>
3	Business Correspondence
	<p>Theory of Business Letter Writing: Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing,</p> <p>Personnel Correspondence: Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation (to be taught but not to be tested in the examination)]</p>

Sr. No.	Modules / Units
4	Language and Writing Skills
	<p>Commercial Terms used in Business Communication</p> <p>Paragraph Writing: Developing an idea, using appropriate linking devices, etc Cohesion and Coherence, self-editing, etc [Interpretation of technical data, Composition on a given situation, a short informal report etc.]</p> <p>Activities</p> <ul style="list-style-type: none"> ▪ Listening Comprehension ▪ Remedial Teaching ▪ Speaking Skills: Presenting a News Item, Dialogue and Speeches ▪ Paragraph Writing: Preparation of the first draft, Revision and Self – Editing, Rules of spelling. ▪ Reading Comprehension: Analysis of texts from the fields of Commerce and Management




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Ability Enhancement Courses (AEC)

5.Environmental Studies I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Environment and Ecosystem	13
2	Natural Resources and Sustainable Development	13
3	Populations and Emerging Issues of Development	13
4	Urbanisation and Environment	13
5	Reading of Thematic Maps and Map Filling	08
Total		60



Sr. No.	Modules / Units
1	Environment and Ecosystem
	Environment: Meaning, definition, scope and its components; concept of an ecosystem : definition, Characteristics, components and types, functioning and structure; Food Chain and Food Web- Ecological Pyramids - Man and environment relationship; Importance and scope of Environmental Studies.
2	Natural Resources and Sustainable Development
	Meaning and definitions ; Classification and types of resources, factors influencing resource; Resource conservation- meaning and methods- I and non-conventional resources, problems associated with and management of water, forest and energy resources- resource utilization and sustainable development
3	Populations and Emerging Issues of Development
	Population explosion in the world and in India and arising concerns- Demographic Transition Theory - pattern of population growth in the world and in India and associated problems - Measures taken to control population growth in India; Human population and environment- Environment and Human Health – Human Development Index – The World Happiness Index
4	Urbanisation and Environment
	Concept of Urbanisation– Problems of migration and urban environment- changing landuse, crowding and stress on urban resources, degradation of air and water, loss of soil cover impact on biodiversity, Urban heat islands – Emerging Smart Cities and safe cities in India - Sustainable Cities
5	Reading of Thematic Maps and Map Filling
	Reading of Thematic Maps(4 Lectures) Located bars, Circles, Pie charts, Isopleths, Choropleth and Flow map, Pictograms - Only reading and interpretation. Map Filling: (4 Lectures) Map filling of World (Environmentally significant features) using point, line and polygon segment. Concept and Calculation of Ecological Footprint



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Skill Enhancement Courses (SEC)

6. Foundation Course - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Overview of Indian Society	05
2	Concept of Disparity- 1	10
3	Concept of Disparity-2	10
4	The Indian Constitution	10
5	Significant Aspects of Political Processes	10
Total		45



Sr. No.	Modules / Units
1	Overview of Indian Society
	Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference
2	Concept of Disparity- 1
	Understand the concept of disparity as arising out of stratification and inequality; Explore the disparities arising out of gender with special reference to violence against women, female foeticide (declining sex ratio), and portrayal of women in media; Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities
3	Concept of Disparity-2
	Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences
4	The Indian Constitution
	Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution
5	Significant Aspects of Political Processes
	The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics

Topics for Project Guidance: Growing Social Problems in India:

- Substance abuse- impact on youth & challenges for the future
- HIV/AIDS- awareness, prevention, treatment and services
- Problems of the elderly- causes, implications and response
- Issue of child labour- magnitude, causes, effects and response
- Child abuse- effects and ways to prevent
- Trafficking of women- causes, effects and response

Note:

Out of the 45 lectures allotted for 5 units for Semester I, about 15 lectures may be allotted for project guidance



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**Revised Syllabus of Courses of B.Com. Programme at Semester II
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Ability Enhancement Courses (AEC)

4. Business Communication II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Presentation Skills	10
2	Group Communication	15
3	Business Correspondence	10
4	Language and Writing Skills	10
Total		45

Note:

*One tutorial per batch per week in addition to number of lectures stated above
(Batch size as per the University norms)*



Sr. No.	Modules / Units
1	Presentation Skills
	Presentations: (to be tested in tutorials only) 4 Principles of Effective Presentation Effective use of OHP Effective use of Transparencies How to make a Power-Point Presentation
2	Group Communication
	Interviews: Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit Meetings: Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions Conference: Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR
3	Business Correspondence
	Trade Letters: Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) Only following to be taught in detail:- Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act [Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However students should not be tested on the theory.]
4	Language and Writing Skills
	Reports: Parts, Types, Feasibility Reports, Investigative Reports Summarisation: Identification of main and supporting/sub points Presenting these in a cohesive manner

Tutorial Activities:

Presentations, Group Discussion, Mock Interviews, Mock Meetings / Conferences, Book Reviews/Summarization, Reading Comprehension: Analysis of texts from the field of Literature [Suggested Books for Book Reviews: Books from the fields of Management, Finance, and Literature Like – Sun Tzu :The Art of War, Eliyahu M. Goldratt : The Goal , Eliyahu M. Goldratt: It's Not Luck , Spencer Johnson: Who Moved My Cheese, Stephen Lundin, Ph.D, Harry Paul, John Christen: Fish, ChetanBhagat One Night At A Call Center, ChetanBhagat My Three Mistakes , ArindamChoudhary: Count Your Chickens Before They Hatch , Stephen Covey :Seven Habits of Successful People, George Orwell: Animal Farm, Dr. Abdul Kalam: Wings of Fire]

[N.B. The above list is only indicative and not prescriptive.]



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Ability Enhancement Courses (AEC)

4.Environmental Studies II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Solid Waste Management for Sustainable Society	
2	Agriculture and Industrial Development	
3	Tourism and Environment	
4	Environmental Movements and Management	
5	Map Filling	
Total		60



Sr. No.	Modules / Units
1	Solid Waste Management for Sustainable Society
	Classification of solid wastes – Types and Sources of Solid Waste ; Effects of Solid Waste Pollution- Health hazards, Environmental Impacts; Solid Waste Management – solid waste management in Mumbai- Schemes and initiatives run by MCGM – role of citizens in waste management in Mumbai
2	Agriculture and Industrial Development
	Environmental Problems Associated with Agriculture: Loss of Productivity, Land Degradation ,desertification - Uneven Food Production – Hunger, Malnutrition and Food Security – Sustainable Agricultural practices Environmental Problems Associated with Industries – pollution -Global warming, Ozone Layer Depletion , Acid rain, - Sustainable Industrial practices – Green Business and Green Consumerism, Corporate Social Responsibility
3	Tourism and Environment
	Tourism: Meaning, Nature, Scope and importance –Typology of tourism-classification; Tourism potentials in India and challenges before India; New Tourism Policy of India; Consequences of tourism : Positive and Negative Impacts on Economy, Culture and environment- Ecotourism
4	Environmental Movements and Management
	Environmental movements in India: Save Narmada Movement, ChipkoMovement, Appiko Movement, Save Western Ghat and Save Jaitapur; Environmental Management: Concept, need and relevance; Concept of ISO 14000 and 16000; Concept of Carbon Bank and Carbon Credit.EIA - Environment Protection Acts – Concept and components of Geospatial Technology- Applications of GST in Environmental Management.
5	Map Filling
	Map filling of Konkan and Mumbai (Environmentally significant features and GST centers) using point, line and polygon segment. Concept and Calculation of Environmental Performance Index (EPI)



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Skill Enhancement Courses (SEC)

6. Foundation Course - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Globalisation and Indian Society	07
2	Human Rights	10
3	Ecology	10
4	Understanding Stress and Conflict	10
5	Managing Stress and Conflict in Contemporary Society	08
Total		45



Sr. No	Modules /Units
1	Globalisation and Indian Society
	Understanding the concepts of liberalization, privatization and globalization;Growth of information technology and communication and its impact manifested in everyday life; Impact of globalization on industry: changes in employment and increasing migration; Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers' suicides.
2	Human Rights
	Concept of Human Rights; origin and evolution of the concept; The Universal Declaration of Human Rights;Human Rights constituents with special reference to Fundamental Rights stated in the Constitution
3	Ecology
	Importance of Environment Studies in the current developmental context; Understanding concepts of Environment, Ecology and their interconnectedness; Environment as natural capital and connection to quality of human life; Environmental Degradation- causes and impact on human life;Sustainable development- concept and components; poverty and environment
4	Understanding Stress and Conflict
	Causes of stress and conflict in individuals and society; Agents of socialization and the role played by them in developing the individual; Significance of values, ethics and prejudices in developing the individual; Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict
5	Managing Stress and Conflict in Contemporary Society
	Types of conflicts and use of coping mechanisms for managing individual stress; Maslow's theory of self-actualisation;Different methods of responding to conflicts in society; Conflict-resolution and efforts towards building peace and harmony in Society



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**Revised Syllabus of Courses of B.Com. Programme at Semester III
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**Elective Courses (EC)-
1B Discipline Related Elective (DRE) Courses**

3. Commerce –III

(Management: Functions and Challenges)

Course Objectives:

- To make the learners aware about conceptual knowledge and evolution of Management.
- To familiarize the learners with the functions in Management.

Sr. No.	Modules	No. of Lectures
1	Introduction To Management	11
2	Planning & Decision Making	10
3	Organising	12
4	Directing And Controlling	12
Total		45



Sr. No.	Modules
1	Introduction To Management (11)
	<ul style="list-style-type: none"> • Management- Concept, Nature, Functions, Managerial Skills & Competencies • Evolution of Management Thoughts Classical Approach: Scientific Management – F.W.Taylor’s Contribution Classical Organisation Theory: HenriFayol’s Principles Neo Classical: Human Relations Approach – EltonMayo’sHawthorne experiments • Modern Management Approach-PeterDrucker’s Dimensions of Management, Indian Management Thoughts: Origin & Significance of Indian Ethos to Management.
2	Planning & Decision Making (10)
	<ul style="list-style-type: none"> • Planning - Steps, Importance, Components, Coordination – Importance • M.B.O -Process, Advantages, Management By Exception- Advantages; Management Information System- Concept, Components • Decision Making - Techniques, Essentials of a Sound Decision Making, Impact of Technology on Decision Making.
3	Organising (12)
	<ul style="list-style-type: none"> • Organising-Steps, Organisation Structures – Features of Line & Staff Organisation, Matrix Organisation , Virtual Organisation, Formalv/s Informal Organisation. • Departmentation -Meaning -Bases,Span of Management- Factors Influencing Span of Management, Tall and Flat Organisation. • Delegation of Authority- Process, Barriers to Delegation, Principles of Effective Delegation. Decentralisation:Factors Influencing Decentralisation, Centralization v/s Decentralisation
4	Directing And Controlling (12)
	<ul style="list-style-type: none"> • Motivation – Concept, Importance, Influencing factors. Importance of Communication, Barriers to effective Communication • Leadership- Concept,Functions, Styles, Qualities of a good leader. • Controlling – Concept, Steps, Essentials of good control system, Techniques of Controlling -PERT, CPM, Budgetary Control, Management Audit.



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**Elective Courses (EC)-
1B Discipline Related Elective (DRE) Courses**

4.Business Economics III

Modules at a Glance

Sr. No.	Modules	No.of Lectures
1	Overview of Macroeconomics	10
2	Basic concepts of Keynesian Economics	10
3	Post Keynesian developments in Macro economics	10
4	Money, prices and Inflation	15
	Total	45



BUSINESS ECONOMICS III

ELEMENTS OF MACROECONOMICS

Preamble

An overall approach to macroeconomics is to examine the economy as a whole. This course is an introduction to the basic analytical tools of macroeconomics to evaluate macro economic conditions such as inflation, unemployment and growth. It is designed to make system of overall economy understandable and relevant. The aim is to provide a clear explanation of many aspects of aggregate economic variables to inspire a consistent way of thinking about key macroeconomic phenomena. It intends to familiarize the commerce students with basic concepts of macroeconomics and with certain common features of economic occurrence in the real world.



Sr. No.	Modules / Units
1	INTRODUCTION
	<ul style="list-style-type: none"> • Macroeconomics: Meaning, Scope and Importance. • Circular flow of aggregate income and expenditure and its Importance- closed and open economy models • The Measurement of National Product: Meaning and Importance of National Income Accounting- conventional and Green GNP and NNP concepts -National Income and Economic Welfare. • Trade Cycles: Features and Phases • Classical Macro economics : Say's law of Markets - Features, Implications and Criticism
2	BASIC CONCEPTS OF KEYNESIAN ECONOMICS
	<ul style="list-style-type: none"> • The Principle of Effective Demand: Aggregate Demand and Aggregate Supply • Consumption Function: Properties, Assumptions and Implications • Investment function and Marginal Efficiency of capital • Investment Multiplier effect on Income and Output: Assumptions, Working, Leakages, Criticism and Importance - paradox of thrift • Relevance of Keynesian theory tools to the developing countries <p>Liquidity Preference Theory of Interest</p>
3	POST KEYNESIAN DEVELOPMENTS IN MACRO ECONOMICS
	<ul style="list-style-type: none"> • The IS-LM model of integration of commodity and money markets • Inflation and unemployment : Philips curve • Stagflation : meaning, causes, and consequences • Supply side economics
4	MONEY, PRICES AND INFLATION
	<ul style="list-style-type: none"> • Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money • Demand for Money : Classical and Keynesian approaches and Keynes' liquidity preference theory of interest - Friedman's restatement of Demand for money • Money and prices : Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach • Inflation : Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy - policy measures to curb inflation- monetary policy and inflation targeting



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**2 Ability Enhancement Courses (AEC)
2A * Skill Enhancement Courses (SEC) Group A**

5. Advertising - I

Course Objective:

1. To highlight the role of advertising for the success of brands and its importance within the marketing function of a company.
2. It aims to orient learners towards the practical aspects and techniques of advertising.
3. It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in advertising

Sr. No.	Modules	No. of Lectures
1	Introduction to Advertising	12
2	Advertising Agency	11
3	Economic & Social Aspects of Advertising	11
4	Brand Building and Spécial Purpose Advertising	11
Total		45



Sr. No.	Modules
1	Introduction to Advertising
	<ul style="list-style-type: none"> • Integrated Marketing Communications (IMC)- Concept, Features, Elements, Role of advertising in IMC • Advertising: Concept, Features, Evolution of Advertising, Active Participants, Benefits of advertising to Business firms and consumers. • Classification of advertising: Geographic, Media, Target audience and Functions.
2	Advertising Agency
	<ul style="list-style-type: none"> • Ad Agency: Features, Structure and services offered, Types of advertising agencies , Agency selection criteria • Agency and Client: Maintaining Agency–Client relationship, Reasons and ways of avoiding Client Turnover, Creative Pitch, Agency compensation • Careers in advertising: Skills required for a career in advertising, Various Career Options, Freelancing Career Options - Graphics, Animation, Modeling, Dubbing.
3	Economic & Social Aspects of Advertising
	<ul style="list-style-type: none"> • Economic Aspects: Effect of advertising on consumer demand, monopoly and competition, Price. • Social aspects: Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture. • Pro Bono/Social advertising: Pro Bono Advertising, Social Advertising by Indian Government through Directorate of Advertising and Visual Publicity (DAVP), Self-Regulatory body- Role of ASCI (Advertising Standard Council of India)
4	Brand Building and Special Purpose Advertising
	<ul style="list-style-type: none"> • Brand Building: The Communication Process, AIDA Model, Role of advertising in developing Brand Image and Brand Equity, and managing Brand Crises. • Special purpose advertising: Rural advertising, Political advertising-, Advocacy advertising, Corporate Image advertising, Green Advertising – Features of all the above special purpose advertising. • Trends in Advertising: Media, Ad spends, Ad Agencies, Execution of Advertisements



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**2 Ability Enhancement Courses (AEC)
2B * Skill Enhancement Courses (SEC) Group B**

6.Foundation Course- Contemporary Issues- III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Human Rights Provisions, Violations and Redressal	12
2	Dealing With Environmental Concerns	11
3	Science and Technology I	11
4	Soft Skills for Effective Interpersonal Communication	11
Total		45



Sr. No.	Modules / Units
1	Human Rights Violations and Redressal
	<p>A. Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>B. Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>C. Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>D. Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>E. People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (4 Lectures)</p>
2	Dealing With Environmental Concerns
	<p>A. Concept of Disaster and general effects of Disasters on human life- physical, psychological, economic and social effects. (3 Lectures)</p> <p>B. Some locally relevant case studies of environmental disasters. (2 Lectures)</p> <p>C. Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. (3 Lectures)</p> <p>D. Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief and humanitarian approach to resettlement and rehabilitation. (3 Lectures)</p>
3	Science and Technology – I
	<p>A. Development of Science- the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment. (3 Lectures)</p> <p>B. Nature of science- its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. (2 Lectures)</p> <p>C. Science and Superstition- the role of science in exploding myths, blind beliefs and prejudices; Science and scientific temper- scientific temper as a fundamental duty of the Indian citizen. (3 Lectures)</p> <p>D. Science in everyday life- technology, its meaning and role in development; Interrelation and distinction between science and technology. (3 Lectures)</p>
4	Soft Skills for Effective Interpersonal Communication
	<p>Part A (4 Lectures)</p> <p>I) Effective Listening - Importance and Features.</p> <p>II) Verbal and Non-Verbal Communication; Public-Speaking and Presentation Skills.</p> <p>III) Barriers to Effective Communication; Importance of Self-Awareness and Body Language.</p> <p>Part B (4 Lectures)</p> <p>I) Formal and Informal Communication - Purpose and Types.</p> <p>II) Writing Formal Applications, Statement of Purpose (SOP) and Resume.</p> <p>III) Preparing for Group Discussions, Interviews and Presentations.</p> <p>Part C (3 Lectures)</p> <p>I) Leadership Skills and Self-Improvement - Characteristics of Effective Leadership.</p> <p>II) Styles of Leadership and Team-Building.</p>



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**2 Ability Enhancement Courses (AEC)
2B * Skill Enhancement Courses (SEC) Group B**

7.Business Law - I

Course Objective:

- To provide a conceptual study about the framework of Indian Business Laws.
- To orient students about the legal aspects of business
- To familiarize the students with case law studies related to Business Laws of Semester III and IV.

Sr. No.	Modules	No. of Lectures
1	Indian Contract Act – 1872 Part -I	12
2	Indian Contract Act – 1872 Part -II	12
3	Special Contracts	12
4	The Sale Of Goods Act – 1930	12
5	The Negotiable Instruments (Ammended) Act 2015	12
Total		60



Sr. No.	Modules
1	Indian Contract Act – 1872 Part –I
	<ul style="list-style-type: none"> • Contract – Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts. • Offer and Acceptance – Rules of valid offer and acceptance, Counter offer, standing or open offer, distinguish between offer and invitation to offer. Concept of Communication and Revocation of offer and acceptance (sec.3,5) • Capacity to Contract (S. 10-12) – Minor, Unsound Mind, Disqualified Persons. • Consideration (S. 2 & 25) – Concept and Importance of consideration, Legal rules of Consideration, Exceptions to the Rule, ‘No Consideration No Contract’(Ss. 25) Unlawful Consideration (S 23)
2	Indian Contract Act – 1872 Part –II
	<ul style="list-style-type: none"> • Consent (Ss.13, 14-18, 39.53, 55, 66)-Agreements in which consent is not free - Coercion, Undue Influence, Misrepresentation Fraud, Mistake. • Void Agreements (S. 24-30) – Concept, Void Agreements under Indian Contract Act. • Contingent Contract (S. 31), Quasi Contract (S.68-72), Concept of E- Contract& Legal Issues in formation and discharge of E- Contract. Concept of Performance of Contract (S 37) • Modes of Discharge of Contract, Remedies on breach of Contract.(73-75)
3	Special Contracts
	<ul style="list-style-type: none"> • Law of Indemnity & Guarantee (Ss. 124-125, Ss. 126-129, 132-147) – Concept, Essentials elements of Indemnity and Guarantee, Contract of Indemnity vs. Guarantee, Modes of Discharge of Surety. • Law of Bailment (S. 148, 152-154, 162, 172, 178, 178A, 179) – Concept, Essentials of Bailment, Kinds of Bailment, Rights and Duties of Bailor and Bailee • Law of Pledge – Concept, Essentials of valid Pledge, Lien - concept, Difference between Pledge and Lien, Rights of Pawnor & Pawnee.(Ss.173, 174, 177) • Law of Agency (Ss. 182-185, 201-209) – Concept, Modes of creation of Agency, Modes of termination of Agency, Rights& Duties of Principal and Agent.



4	The Sale Of Goods Act – 1930
	<ul style="list-style-type: none"> • Contract of Sale (S.2) – Concept, Essentials elements of contract of sale, Distinction between Sale and Agreement to sell (S.4) Distinguish between Sale and Hire Purchase Agreement, Types of Goods. Effects of destruction of Goods (Ss. 6,7.8), • Conditions & Warranties (Ss. 11-25 & 62, 63) – Concept, Distinguish between Conditions and Warranties, Implied Conditions & Warranties, Concept of Doctrine of Caveat Emptor –Exceptions. • Property – Concept , Rules of transfer of property (Ss. 18-26) • Unpaid Seller (Ss. 45-54, 55 & 56)- Concept, Rights of an unpaid seller, Remedies for Breach of contract of Sale (Ss. 55-61),Auction sale – Concept, Legal Provisions. (S. 64)
5	The Negotiable Instruments (Ammended) Act 2015
	<ul style="list-style-type: none"> • Negotiable Instruments – Concept (S13), Characteristics, Classification of Negotiable Instruments (Ss. 11, 12, 17-20, 42, 43, 104,134,135) Maturity of Instruments. • Promissory Note and Bill of Exchange (Ss. 4,5, 108-116)- Concept, Essentials of Promissory Note, Bill of Exchange (Ss. 4,5), Essential features of promissory note and Bill of exchange, Kinds Promissory note and Bill of exchange, Cheque (S.6)– Concept, Types & Crossing of Cheque, Distinguish between Bill of Exchange & Cheque, Dishonour of Cheque – Concept & Penalties (Ss. 138, 139,142) • Miscellaneous Provisions (S. 8-10, 22, 99-102, 118-122, 134-137) –Parties to Negotiable instruments Holder, Holder in due course, Rights & Privileges of Holder in due course, Payment in due course, Noting & Protest (99-104A)



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**Revised Syllabus of Courses of B.Com. Programme at Semester IV
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Elective Courses (EC)

Discipline Specific Elective (DSE) Courses

1Aa. Accountancy and Financial Management IV

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Company Accounts	15
2	Redemption of Preference Shares	15
3	Redemption of Debentures	15
4	Ascertainment and Treatment of Profit Prior to Incorporation	15
	Total	60



Sr. No.	Modules / Units
1	Introduction to Company Accounts
	<p>Introduction of basic terms: Types of companies, nature and formation of companies, Shares, Debentures, Share Capital, Reserves and surplus, types of assets and liabilities, dividend, format of Balance Sheet (Only theory)</p> <p>Issue of shares: Different modes IPO, Private Placements, Preferential, Rights, ESO, SWEAT and ESCROW account, Issue of shares at par, premium and discount, Under subscription and Over subscription of shares, forfeiture and reissue of forfeited shares, issue of shares for consideration other than cash. (Only theory)</p> <p>Issue of Debentures: types of Debentures, Issue of debentures at par, premium and discount, Issue of Debentures with consideration of Redemption, Issue of debentures for cash receivable in instalments or at a time Issue of debentures for consideration other than cash. (Only theory)</p>
2	Redemption of Preference Shares
	<p>Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules.</p> <p>Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption,</p> <p>(Question on entries and/or Balance Sheet)</p> <p>Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balance in security premium account not to be utilised for premium payable on redemption of preference shares.</p>
3	Redemption of Debentures
	<p>Introduction : Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures</p> <p>Methods of redemption of debentures: By payment in lumpsum and by payment in instalments (excluding from by purchase in open market), Conversion.</p> <p>(Question on entries. ledgers and/or Balance Sheet and /or redemption of preference shares)</p>
4	Ascertainment and Treatment of Profit Prior to Incorporation
	<p>(i) Principles for ascertainment</p> <p>Preparation of separate combined, columnar Profit and Loss A/c including different basis of allocation of expenses and income</p>

Note: The Law and Standards in force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations



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Elective Courses (EC)

Discipline Specific Elective (DSE) Courses

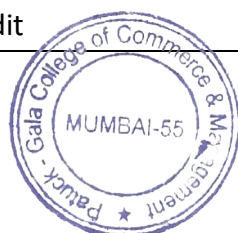
1Ab. Financial Accounting and Auditing VI – Auditing

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Auditing	10
2	Audit Planning, Procedures and Documentation	10
3	Auditing Techniques and Internal Audit Introduction	15
4	Auditing Techniques : Vouching & Verification	10
Total		45



Sr. No.	Modules / Units
1	Introduction to Auditing
	<p>A. Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing.</p> <p>B. Errors & Frauds – Definitions, Reasons and Circumstances, Types of Error, Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud.</p> <p>C. Principles of Audit, Materiality, True and Fair view</p> <p>D. Types of Audit – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit</p>
2	Audit Planning, Procedures and Documentation
	<p>A. Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach</p> <p>B. Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing Work, Overall Audit Approach.</p> <p>C. Audit Working Papers – Meaning, importance, Factors determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client’s Books.</p>
3	Auditing Techniques and Internal Audit Introduction
	<p>A. Test Check – Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages, precautions.</p> <p>B. Audit Sampling – Audit Sampling, meaning, purpose, factors in determining sample size – Sampling Risk, Tolerable Error and expected error, methods of selecting Sample Items Evaluation of Sample Results auditors Liability in conducting audit based on Sample</p> <p>C. Internal Control – Meaning and purpose, review of internal control, advantages, auditors duties, review of internal control, Inherent Limitations of Internal control, internal control samples for sales and debtors, purchases and creditors, wages and salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks.</p> <p>D. Internal Audit : Meaning, basic principles of establishing Internal audit, objectives, evaluation of internal Audit by statutory auditor, usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit</p>



Sr. No.	Modules / Units
4	Auditing Techniques : Vouching & Verification
	<p>A. Audit of Income : Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received</p> <p>B. Audit of Expenditure : Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense</p> <p>C. Audit of Assets Book Debts / Debtors, Stocks – Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers Quoted Investments and Unquoted Investment Trade Marks / Copyrights Patents Know-How Plant and Machinery Land and Buildings Furniture and Fixtures</p> <p>D. Audit of Liabilities : Outstanding Expenses, Bills Payable Secured loans Unsecured Loans, Contingent Liabilities</p>

Note: The Law and Standards in force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations



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**Revised Syllabus of Courses of B.Com. Programme at Semester IV
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**Elective Courses (EC)-
1B Discipline Related Elective (DRE) Courses**

**3. Commerce – IV
(Management: Production & Finance)**

Course Objectives: -

1. To acquaint the learners with the basic concepts of Production Management, Inventory Management & Quality Management.
2. To provide basic knowledge about Indian Financial Systems.
3. To update the learners with the recent trends in Finance.

Sr. No.	Modules	No. of Lectures
1	Production & Inventory Management	11
2	Quality Management	10
3	Indian Financial System	12
4	Recent Trends In Finance	12
Total		45



Sr. No.	Modules
1	Production & Inventory Management
	<ul style="list-style-type: none"> • Production Management: Objectives, Scope Production Planning & Control : Steps, Importance • Production Systems: Concept, Types - Continuous and Intermittent. Productivity: Concept, Factors Influencing Productivity, Measures for improving Productivity. • Inventory Management- Objectives, Inventory Control- Techniques. Scientific Inventory Control System – Importance
2	Quality Management
	<ul style="list-style-type: none"> • Introduction to Quality: Dimensions of Quality, Cost of Quality: Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost, Quality Circle: Features. • Quality Management Tools: TQM – Importance, Six Sigma – Process, ISO 9000 – Certification Procedure, Kaizen – Process • Service Quality Management: Importance, SERVQUAL Model, Measures to improve service quality.
3	Indian Financial System
	<ul style="list-style-type: none"> • Indian Financial Market: Structure, Primary Market – IPO Procedure Dematerialisation: Process, Role of Depositories : NSDL and CDSL • SEBI: Functions of SEBI, Investors protection measures of SEBI. Stock Exchange – Functions, Speculators. • Credit Rating: Advantages, Credit Rating Agencies in India - CRISIL, CARE, and ICRA.
4	Recent Trends In Finance
	<ul style="list-style-type: none"> • Mutual Funds- Advantages and Limitations, Types, Factors responsible for growth of mutual funds – Systematic Investment Plan. • Commodity Market: Categories, Derivatives Market: Types, Participants, Types of Derivative Instruments. • Start-up Ventures –Concept, Sources of Funding, Micro Finance – Importance, Role of Self Help Groups.



***Revised Syllabus of Courses of B.Com. Programme at Semester IV
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***Elective Courses (EC)-
1B Discipline Related Elective (DRE) Courses***

**4. Business Economics IV
Foundation of Public Finance**

Modules at a Glance

Sr. No.	Modules	No.of Lectures
1	Introduction to Public Finance	10
2	Public revenue	10
3	Public Expenditure and Debt	10
4	Fiscal Management and Financial Administration	15
Total		45



Business Economics IV

Foundation of Public Finance

Preamble

Public Finance Issues are central to economic and Political discourse worldwide, as one of the primary functions of government is to generate resources from its people to spend money for improving the lives of its people. The primary objective of this course is to provide students with the tools to understand the underlying concepts and practical tradeoffs entailed in Public finance policy alternatives.

It is strongly recommended to analyze Union budget of ongoing financial year in the class room.



Sr. no	Modules / Units
1	The Role Of Government In An Economy
	<ul style="list-style-type: none"> • Meaning and Scope of Public finance. • Major fiscal functions : allocation function, distribution function & stabilization function • Principle of Maximum Social Advantage: Dalton and Musgrave Views - the Principle in Practice, Limitations. • Relation between Efficiency, Markets and Governments • The concept of Public Goods and the role of Government
2	Public Revenue
	<ul style="list-style-type: none"> • Sources of Public Revenue :tax and non-tax revenues • Objectives of taxation - Canons of taxation - Types of taxes : direct and indirect - Tax Base and Rates of taxation : proportional, progressive and regressive taxation • Shifting of tax burden: Impact and incidence of taxation - Processes- factors influencing incidence of taxation • Economic Effects of taxation: on Income and Wealth, Consumption, Savings, Investments and Production. • Redistributive and Anti – Inflationary nature of taxation and their implications •
3	Public Expenditure And Public Debt
	<ul style="list-style-type: none"> • Public Expenditure: Canons - classification - economic effects of public spending - on production, consumption, distribution, employment and stabilization - Theories of Public Expenditure: Wagner’s Hypothesis and Wiseman Peacock Hypothesis - Causes for Public Expenditure Growth. • Significance of Public Expenditure: Social security contributions- Low Income Support and Social Insurance Programmes. • Public Debt :Classification - Burden of Debt Finance : Internal and External- Public Debt and Fiscal Solvency
4	Fiscal Management and Financial Administration
	<ul style="list-style-type: none"> • Fiscal Policy: Meaning, Objectives, constituents and Limitations. • Contra cyclical Fiscal Policy and Discretionary Fiscal Policy :Principles of Sound and Functional Finance • Budget- Meaning objectives and types - Structure of Union budget - Deficit concepts-Fiscal Responsibility and Budget Management Act. • Intergovernmental Fiscal Relations: fiscal federalism and fiscal decentralization - central-state financial relations - 14th Finance Commission recommendations



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**2 Ability Enhancement Courses (AEC)
2A * Skill Enhancement Courses (SEC) Group A**

5. Advertising - II

Course Objective:

1. To highlight the role of advertising for the success of brands and its importance within the marketing function of a company.
2. It aims to orient learners towards the practical aspects and techniques of advertising.
3. It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in advertising

Sr. No.	Modules	No. of Lectures
1	Media in Advertising	11
2	Planning Advertising Campaign	11
3	Execution and Evaluation of Advertising	11
4	Fundamentals of Creativity in Advertising	12
Total		45



Sr. No.	Modules
1	Media in Advertising <ul style="list-style-type: none"> • Traditional Media: Print, Broadcasting, Out-Of-Home advertising and films - advantages and limitations of all the above traditional media • New Age Media: Digital Media / Internet Advertising – Forms, Significance and Limitations • Media Research: Concept, Importance, Tool for regulation - ABC and Doordarshan Code
2	Planning Advertising Campaigns <ul style="list-style-type: none"> • Advertising Campaign: Concept, Advertising Campaign Planning -Steps Determining advertising objectives - DAGMAR model • Advertising Budgets: Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs • Media Planning: Concept, Process, Factors considered while selecting media, Media Scheduling Strategies
3	Fundamentals of Creativity in Advertising <ul style="list-style-type: none"> • Creativity: Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization • Creative aspects: Buying Motives - Types, Selling Points- Features, Appeals – Types, Concept of Unique Selling Proposition (USP) • Creativity through Endorsements: Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement and Low Involvement Products
4	Execution and Evaluation of Advertising <ul style="list-style-type: none"> • Preparing print ads: Essentials of Copywriting, Copy – Elements, Types, Layout- Principles, Illustration - Importance. • Creating broadcast ads: Execution Styles, Jingles and Music – Importance, Concept of Storyboard • Evaluation: Advertising copy, Pre-testing and Post-testing of Advertisements – Methods and Objectives



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**Revised Syllabus of Courses of B.Com. Programme at Semester IV
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**2 Ability Enhancement Courses (AEC)
2B * Skill Enhancement Courses (SEC) Group B**

5.Foundation Course- Contemporary Issues- IV

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Significant, Contemporary Rights of Citizens	12
2	Approaches to understanding Ecology	11
3	Science and Technology –II	11
4	Introduction to Competitive Exams	11
Total		45



Sr. No.	Modules / Units
1	Significant, Contemporary Rights of Citizens
	<p>A. Rights of Consumers-Violations of consumer rights and important provisions of the Consumer Protection Act, 2016; Other important laws to protect consumers; Consumer courts and consumer movements. (3 Lectures)</p> <p>B. Right to Information- Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; some success stories. (3 Lectures)</p> <p>C. Protection of Citizens’/Public Interest-Public Interest Litigation, need and procedure to file a PIL; some landmark cases. (3 Lectures)</p> <p>D. Citizens’ Charters, Public Service Guarantee Acts. (3 Lectures)</p>
2	Approaches to understanding Ecology
	<p>A. Understanding approaches to ecology- Anthropocentrism, Biocentrism and Eco centrism, Ecofeminism and Deep Ecology. (3 Lectures)</p> <p>B. Environmental Principles-1: the sustainability principle; the polluter pays principle; the precautionary principle. (4 Lectures)</p> <p>C. Environmental Principles-2: the equity principle; human rights principles; the participation principle. (4 Lectures)</p>
3	Science and Technology –II
	<p>Part A:Some Significant Modern Technologies, Features and Applications (7 Lectures)</p> <p>i. Laser Technology- Light Amplification by Stimulated Emission of Radiation; use of laser in remote sensing, GIS/GPS mapping, medical use.</p> <p>ii. Satellite Technology- various uses in satellite navigation systems, GPS, and imprecise climate and weather analyses.</p> <p>iii. Information and Communication Technology- convergence of various technologies like satellite, computer and digital in the information revolution of today’s society.</p> <p>iv. Biotechnology and Genetic engineering- applied biology and uses in medicine, pharmaceuticals and agriculture; genetically modified plant, animal and human life.</p> <p>v. Nanotechnology- definition: the study, control and application of phenomena and materials at length scales below 100 nm; uses in medicine, military intelligence and consumer products.</p> <p>Part B:Issues of Control, Access and Misuse of Technology. (4 Lectures)</p>



Sr. No.	Modules / Units
4	Introduction to Competitive Exams
	<p>Part A. Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres:</p> <ol style="list-style-type: none"> i. Examinations conducted for entry into professional courses - Graduate Record Examinations (GRE), Graduate Management Admission Test GMAT), Common Admission Test (CAT) and Scholastic Aptitude Test (SAT). ii. Examinations conducted for entry into jobs by Union Public Service Commission, Staff Selection Commission (SSC), State Public Service Commissions, Banking and Insurance sectors, and the National and State Eligibility Tests (NET / SET) for entry into teaching profession. <p>Part B. Soft skills required for competitive examinations- (7 Lectures)</p> <ol style="list-style-type: none"> i. Information on areas tested: Quantitative Ability, Data Interpretation, Verbal Ability and Logical Reasoning, Creativity and Lateral Thinking ii. Motivation: Concept, Theories and Types of Motivation iii. Goal-Setting: Types of Goals, SMART Goals, Stephen Covey's concept of human endowment iv. Time Management: Effective Strategies for Time Management v. Writing Skills: Paragraph Writing, Report Writing, Filing an application under the RTI Act, Consumer Grievance Letter.



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Core Courses (CC)

7. Business Law II

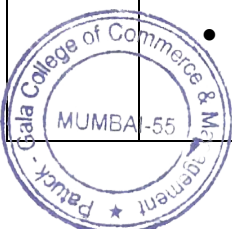
Sr. No.	Modules	No. of Lectures
1	Indian Companies Act – 2013 Par T –I	12
2	Indian Companies Act – 2013, Par T –II	12
3	Indian Partnership Act – 1932	12
4	Consumer Protection Act, 1986 & Competition Act 2002	12
5	Intellectual Property Rights	12
Total		60



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Sr. No.	Modules
1	Indian Companies Act – 2013 Par T –I
	<ul style="list-style-type: none"> • Company –Concept, Features, Role of Promoters (S. 2(69) S. 92), Duties and liabilities of the Promoter Effects of Pre-Incorporation contracts, Consequences of non-registration, and Lifting of Corporate Veil. • Classification of Companies Distinction between Private Company and Public Company, Advantages and disadvantages of Private company and Public Company. –Common Procedure for Incorporation of Company, • Memorandum of Association (MOA) & Article of Association(AOA) – Concept , Clauses of MOA, AOA- Contents, Doctrine of constructive notice, Doctrine of Ultra Vires, Doctrine of Indoor Management. • Prospectus – Concept, Kinds, Contents, Private Placement
2	Indian Companies Act – 2013, Par T –II
	<ul style="list-style-type: none"> • Member of a Company –Concept, Who can become a member, Modes of acquiring membership, Cessation of membership, Right & Liabilities of Members. • Director – Qualifications& Disqualification, Classification, Director Identification Number (DIN), Legal Position of Directors. • Meetings – Types, Legal Provisions of Statutory Meeting, Annual General Meeting, Extra-Ordinary Meeting, Board Meeting.
3	Indian Partnership Act – 1932
	<ul style="list-style-type: none"> • Partnership – Concept, Essentials, True Test of Partnership, Partnership Deed, Types of Partnership, Rights and Duties of Partners, Distinguish between Partnership & Hindu Undivided Family (HUF). • Dissolution – Concept, Modes of Dissolution, Consequences of Dissolution. • Limited Liability Partnership (LLP) 2008 – Concept, Characteristics, Advantages & Disadvantages, Procedure for Incorporation. • Extent of L.L.P.- Conversion of LLP, Mutual rights & duties of partners, Winding up of LLP, Distinction between LLP and Partnership.
4	Consumer Protection Act, 1986 & Competition Act 2002
	<ul style="list-style-type: none"> • Consumer Protection Act – Concept , Objects, Reasons for enacting the Consumer Protection Act, Definition of Consumer, Consumer Dispute, Complaint, Complainant, Defect, Deficiency, Consumer Dispute, Unfair Trade Practices, Goods and Services. • Consumer Protection Councils & Redressal Agencies – District, State & National. • Competition Act 2002 – Concept, Salient Features, Objectives & Advantages. • Abuse of Dominant Position, Competition Commission of India, Anti-Competition Agreements,



Sr. No.	Modules
5	INTELLECTUAL PROPERTY RIGHTS 12
	<ul style="list-style-type: none"> • Intellectual Property Right (IPR) – Concept, Nature, Introduction & background of IPR in India. • IPR relating to Patents – Concepts of Invention and discovery, Comparison (S2 (j)), Concept of Patents, General principles applicable to working of patented inventions, Term of Patent. Infringement of Patent Rights & Remedies. (Ss. 104-115) • IPR relating to Copyrights- Concept of Copyright (Ss. 14, 16, 54,) Concept of author and authorised acts, (S.2) Ownership of Copy right (S.17) Duration or term of Copy right. (S. 22-27), Original work and fair use, Rights of Copyright holder, Infringement of Copyrights & Remedies. (Ss. 51, 52) • IPR relating to Trademarks –Concept, Functions of Trade Mark, types, trademarks that cannot be registered, Registration of Trade Marks and rights of the proprietor of Trade Marks. Procedure for registration of Trade Marks., Infringement of Trademarks & Remedies.



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***Revised Syllabus of Courses of B.Com. Programme at Semester VI
with effect from the Academic Year 2018-2019***

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group A: Advanced Accountancy

***1. Financial Accounting and Auditing VII -
Financial Accounting
Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Preparation of Final Accounts of Companies	15
2	Internal Reconstruction	15
3	Buy Back of Shares	10
4	Investment Accounting (w.r.t. Accounting Standard- 13)	12
5	Ethical Behaviour and Implications for Accountants	08
Total		60



Sr. No.	Modules / Units
1	Preparation of Final Accounts of Companies
	<p>Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement)</p> <p>Preparation of financial statements as per Companies Act. (excluding cash flow statement)</p> <p>AS 1 in relation to final accounts of companies (disclosure of accounting policies)</p> <p>Adjustment for –</p> <ol style="list-style-type: none"> 1. Closing Stock 2. Depreciation 3. Outstanding expenses and income 4. Prepaid expenses and Pre received income 5. Proposed Dividend and Unclaimed Dividend 6. Provision for Tax and Advance Tax 7. Bill of exchange (Endorsement, Honour, Dishonour) 8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases 9. Unrecorded Sales and Purchases 10. Good sold on sale or return basis 11. Managerial remuneration on Net Profit before tax 12. Transfer to Reserves 13. Bad debt and Provision for bad debts 14. Calls in Arrears 15. Loss by fire (Partly and fully insured goods) 16. Goods distributed as free samples. 17. Any other adjustments as per the prevailing accounting standard.
2	Internal Reconstruction
	<p>Need for reconstruction and company law provisions</p> <p>Distinction between internal and external reconstructions.</p> <p>Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.</p>
3	Buy Back of Shares
	<p>Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions)</p> <p>Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding)</p>



Sr. No.	Modules / Units
4	Investment Accounting (w.r.t. Accounting Standard- 13)
	<p>For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). Columnar format for investment account.</p>
5	Ethical Behaviour and Implications for Accountants
	<p>Introduction, Meaning of ethical behavior Financial Reports –What is the link between law, corporate governance, corporate social responsibility and ethics? What does the accounting profession mean by the ethical behavior? Implications of ethical values for the principles versus rule based approaches to accounting standards The principal based approach and ethics The accounting standard setting process and ethics The IFAC Code of Ethics for Professional Accountants Ethics in the accounting work environment – A research report Implications of unethical behavior for financial reports Company Codes of Ethics The increasing role of whistle – Blowing Why should student learn ethics?</p>



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Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group A: Advanced Accountancy

**2. Financial Accounting and Auditing Paper-VIII:
Cost Accounting
Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Cost Accounting	10
2	Material Cost	10
3	Labour Cost	10
4	Overheads	10
5	Classification of Costs and Cost Sheet	10
6	Reconciliation of cost and financial accounts	10
	Total	60



Sr. No.	Modules / Units
1	Introduction to Cost Accounting
	(a) Objectives and scope of Cost Accounting (b) Cost centres and Cost units (c) Cost classification for stock valuation, Profit measurement, Decision making and control (d) Coding systems (e) Elements of Cost (f) Cost behaviour pattern, Separating the components of semi- variable costs
2	Material Cost
	(i) Procurement procedures—Store procedures and documentation in respect of receipts and issue of stock, Stock verification (ii) Inventory control —Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory (iii) Inventory accounting Note- Simple practical problems based on Calculation of EOQ, Raw Material Turnover ratio, Preparation of stock ledger and Valuation of Inventories, based on FIFO and Weighted average cost.
3	Labour Cost
	(i) Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and Incentives (ii) Labour turnover (iii) Utilisation of labour, Direct and indirect labour, Charging of labour cost, Identifying labour hours with work orders or batches or capital jobs (iv) Efficiency rating procedures (v) Remuneration systems and incentive schemes. Note- Simple practical problems based on Preparation of labour cost statement Remuneration and incentive systems based on Piece work plan, Haley Premium Plan, Rowan system, Gantt's Task
4	Overheads
	Functional analysis — Factory, Administration, Selling and Distribution Behavioural analysis — Fixed, Variable, Semi-variable cost Note- Simple practical problems on Departmentalization and apportionment of primary overheads, Computation of overhead rates including Machine overhead rates Basic concepts of treatment of over/under absorption of overheads- Direct Labour method and Prime Cost method
5	Classification of Costs and Cost Sheet
	Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Note- Simple practical problems on preparation of cost sheet
6	Reconciliation of cost and financial accounts
	Practical problems based on Reconciliation of cost and Financial accounts.



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Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

**3.Commerce - V
Marketing**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Marketing	12
2	Marketing Decisions I	11
3	Marketing Decisions	11
4	Key Marketing Dimensions	11
Total		45



Sr. No.	Modules / Units
1	Introduction to Marketing
	<ul style="list-style-type: none"> Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing Marketing Research - Concept, Features, Process Marketing Information System-Concept, Components Data Mining- Concept, Importance Consumer Behaviour- Concept, ,Factors influencing Consumer Behaviour Market Segmentation- Concept, Benefits, Bases of market segmentation Customer Relationship Management- Concept , Techniques Market Targeting- Concept, Five patterns of Target market Selection
2	Marketing Decisions I
	<ul style="list-style-type: none"> Marketing Mix- Concept, Product- Product Decision Areas Product Life Cycle- Concept, Managing stages of PLC Branding- Concept , Components Brand Equity- Concept , Factors influencing Brand Equity Packaging- Concept , Essentials of a good package Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance & Challenges Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies
3	Marketing Decisions
	<ul style="list-style-type: none"> Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional & Contemporary Channels) Supply Chain Management-Concept, Components of SCM Promotion- Concept, Importance, Elements of Promotion mix Integrated Marketing Communication (IMC)- Concept, Scope, Importance Sales Management- Concept, Components, Emerging trends in selling Personal Selling- Concept , Process of personal selling, Skill Sets required for Effective Selling
4	Key Marketing Dimensions
	<ul style="list-style-type: none"> Marketing Ethics: Concept, Unethical practices in marketing, General role of consumer organizations Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher Marketing Ethics: Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing Digital Marketing-Concept, trends in Digital Marketing Green Marketing- concept, importance Challenges faced by Marketing Managers in 21st Century Careers in Marketing –Skill sets required for effective marketing Factors contributing to Success of brands in India with suitable examples, Reasons for failure of brands in India with suitable examples.



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Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

**1. Business Economics - V
Macro Economic Aspects of India**


Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Macro Economic overview of India	15
2	Agriculture During Post Reform Period	10
3	The Industry And Service Sector During Post Reform Period	10
4	Banking and Financial Market	10
Total		45



Sr. No.	Modules / Units
1	Macro Economic overview of India
	<ul style="list-style-type: none"> • Overview of New Economic Policy-1991, - Role of Social Infrastructure with reference to education, health and family welfare. • Sustainable Development Goals and Policy measures: Make in India, Invest in India, and Skill Development and Training Programmes. • Foreign Investment Policy Measures in India – Foreign Investment Promotion Board, FDI- MNCs and their role.
2	Agriculture During Post Reform Period
	<ul style="list-style-type: none"> • National Agricultural Policy 2000: Objectives, Features and Implications • Agricultural pricing and agricultural finance • Agricultural Marketing Development-Agricultural Market infrastructure - Market information- Marketing training- Enabling environments-Recent Developments
3	The Industry And Service Sector During Post Reform Period
	<ul style="list-style-type: none"> • Policy Measures- Competition Act 2003, Disinvestment Policy, Micro, Small and Medium Enterprises [MSME sector] since 2007. • Industrial Pollution in India: Meaning, Types, Effects and Control. • Service Sector: Recent trends, role and growth in Healthcare and Tourism Industry
4	Banking and Financial Market
	<ul style="list-style-type: none"> • Banking Sector- Recent trends, issues and challenges in Banking and Insurance Industry • Money Market – Structure, Limitations and Reforms. • Capital Market – Structure, Growth and Reforms.




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Elective Courses (EC)

1. Ability Enhancement Courses (AEC)

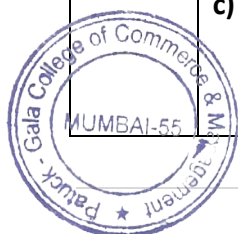
2. Computer Systems and Applications Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Data Communication, Networking and Internet	18
2	Database and MySQL	09
3	Database and MySQL	09
4	Spread Sheet	09
Total		45



Sr. No.	Modules / Units
1	<p data-bbox="323 181 957 215">Data Communication, Networking and Internet</p> <p data-bbox="323 226 1398 297">a) Data Communication Component, Data representation, Distributed processing. (Concepts only)</p> <p data-bbox="323 309 810 342">b) Network Basics and Infrastructure</p> <ul data-bbox="363 349 1377 618" style="list-style-type: none"> • Definition, Types (LAN, MAN, WAN) Advantages. • Network Structures – Server Based, Client server, Peer to Peer. • Topologies – Star, Bus, Ring. • Network Media, Wired – Twisted Pair, Co-axial, Fiber Optic and Wireless – Radio and Infrared. • Network Hardware: Hubs, Bridges, Switches, Routers. • Network Protocols – TCP/IP, OSI Model. <p data-bbox="323 629 475 663">c) Internet</p> <ul data-bbox="363 669 1398 1012" style="list-style-type: none"> • Definition, Types of connections, sharing internet connection, Hot Spots. • Services on net- WWW, Email-Blogs. • IP addresses, Domain names, URLs, Hyperlinks, Web Browsers • Searching Directories, Search engines, Boolean search (AND, OR, NOT), Advanced search, Meta Search Engines. • Email – POP/SMTP accounts in Email, Different parts of an Email address. Receiving and sending emails with attachments by scanning attachments for viruses. • Cyber Crime, Hacking, Sniffing, Spoofing
2	<p data-bbox="323 1025 611 1059">Database and MySQL</p> <p data-bbox="323 1070 1398 1142">a) Introduction :To Databases, Relational and Non-relational database system MySQL as a Non-procedural Language. View of data.</p> <p data-bbox="323 1153 1398 1608">b) MySQL Basics :Statements (Schema Statements, Data statements, Transaction statements), names (table & column names), data types (Char, Varchar, Text, Mediumtext, Longtext, Smallint, Bigint, Boolean, Decimal, Float, Double, Date, Date Time, Timestamp, Year, Time), Creating Database, inserting data, Updating data, Deleting data, expressions, built-in-functions – lower, upper, reverse length, ltrim, rtrim, trim, left, right, mid, concat, now, time, date, curdate, day, month, year, dayname, monthname, abs, pow, mod, round, sqrt missing data(NULL and NOT NULL DEFAULT values) CREATE,USE, ALTER (Add, Remove, Change columns), RENAME, SHOW, DESCRIBE (CREATE TABLE, COLUMNS, STATUS and DATABASES only) and DROP (TABLE, COLUMN, DATABASES statements), PRIMARY KEY FOREIGN KEY (One and more columns) Simple Validity checking using CONSTRAINTS.</p>
3	<p data-bbox="323 1621 611 1655">Database and MySQL</p> <p data-bbox="323 1666 1398 1805">a) MySQL Simple queries : TheSELECT statement (From, Where, Group By, Having, Order By, Distinct, Filtering Data by using conditions. Simple and complex conditions using logical, arithmetic and relational operators (=, !=, <, >, <>, AND, OR, NOT, LIKE) Aggregate Funtions – count, sum, avg, max, min.</p> <p data-bbox="323 1816 1398 1888">b) Multi-table queries:Simple joins (INNER JOIN), SQL considerations for multi table queries(table aliases, qualified column names,all column selections self joins).</p> <p data-bbox="323 1899 1398 2027">c) Nested Queries (Only up to two levels) :Using sub queries, sub query search conditions, sub queries & joins, nested sub queries, correlated sub queries, sub queries in the HAVING clause. Simple Transaction illustrating START, COMMIT, and ROLLBACK.</p>



Sr. No.	Modules / Units
4	Spread Sheet
	<p>a) Creating and Navigating worksheets and adding information to worksheets</p> <ul style="list-style-type: none"> Types of data, entering different types of data such as texts, numbers, dates, functions. Quick way to add data Auto complete, Autocorrect, Auto fill, Auto fit. Undo and Redo. Moving data, contiguous and non contiguous selections, Selecting with keyboard. Cut-Copy, Paste. Adding and moving columns or rows. Inserting columns and rows. Find and replace values. Spell check. Formatting cells, Numbers, Date, Times, Font, Colors, Borders, Fills. <p>b) Multiple Spreadsheets</p> <ul style="list-style-type: none"> Adding, removing, hiding and renaming worksheets. Add headers/Footers to a Workbook. Page breaks, preview. Creating formulas, inserting functions, cell references, Absolute, Relative (within a worksheet, other worksheets and other workbooks). <p>c) Functions</p> <ul style="list-style-type: none"> Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE Mathematical and statistical functions. ROUND, ROUNDDOWN, ROUNDUP, CEILING, FLOOR, INT, MAX, MIN, MOD, SQRT, ABS, SUM, COUNT, AVERAGE <p>d) Data Analysis</p> <ul style="list-style-type: none"> Sorting, Subtotal. Pivot Tables- Building Pivot Tables, Pivot Table regions, Rearranging Pivot Table.

Note :

- Theory 03 lectures per week.
- Practical batch size 20-25, 01 practical = 03 theory lectures per week.
- 10 Practical's are to be completed in each semester.

Semester V

Topic	Number of Practical's
Word processing	01
Spread sheet	03
MySQL	06

Minimum 6 practical's are to be recorded in the journal in the Semester V
[Minimum 4 on SQL, 2 on MS-Excel]



❖ Scheme of Examination

Type	Marks	Duration
Theory	75	2 ½ hours
Practical	20	1 hour per batch of 10
Active Participation and Class conduct	05	---

• Practical Examination Pattern- Semester V

Sr. No.	Topic	Marks
01	MySQL	07
02	Spread Sheet	03
03	Journal	05
04	Viva	05

- Practical examination to be conducted 2 to 3 weeks before the theory examination. Marks out of 25 to be submitted to the University before commencement of theory examination.
- Software Requirement :
MS-Excel 2010, VB 6.0
- Hardware
For a batch of 120 students minimum 10 computers with appropriate hardware and software installed on each computer. During practical hours maximum two student may share one computer.
- For in house computing facility fee of rupees 750/- be charged for each student per Semester in the existing fee structure against head of computer fee/computer practical.



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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

10. Direct and Indirect Taxes Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Basic Terms	04
2	Scope of Total Income & Residential Status	04
3	Heads of Income	24
4	Deduction from Total Income	04
5	Computation of Total Income for Individual	09
Total		45



Sr. No.	Modules / Units
1	Basic Terms
	Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer
2	Scope of Total Income & Residential Status
	Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assessee
3	Heads of Income (S: 14)
	<ul style="list-style-type: none"> • Salary (S: 15 to 17) • Income from House Properties (S: 22 to 27) • Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B. • Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only • Income from Other Sources (S: 56 to S: 59) Exclusions From Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources
4	Deduction from Total Income
	S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA
5	Computation of Total Income for Individual



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Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group A: Advanced Accountancy

**1. Financial Accounting and Auditing Paper-IX:
Financial Accounting**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	AS – 14 - Amalgamation, Absorption & External Reconstruction	15
2	Accounting of Transactions of Foreign Currency	15
3	Liquidation of Companies	10
4	Underwriting of Shares & Debentures	10
5	Accounting for Limited Liability Partnership	10
	Total	60



Sr. No.	Modules / Units
1	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter-company holdings)
	In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only.
2	Accounting of Transactions of Foreign Currency
	In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences
3	Liquidation of Companies
	Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems
4	Underwriting of Shares & Debentures
	Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account
5	Accounting for Limited Liability Partnership
	Statutory Provisions Conversion of partnership firm into LLP Final Accounts



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Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group A: Advanced Accountancy

**2. Financial Accounting and Auditing Paper-X:
Cost Accounting**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Cost Control Accounts	10
2	Contract Costing	10
3	Process Costing	10
4	Introduction to Marginal Costing	10
5	Introduction to Standard Costing	10
6	Some Emerging concepts of Cost accounting	10
	Total	60



Sr. No.	Modules / Units
1	Cost Control Accounts
	Advantages and Disadvantages Cost Control Accounts, Principal Accounts, Subsidiary Accounts to be maintained Note- Simple practical problems on preparation of cost control accounts
2	Contract Costing
	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Excluding Escalation clause Note- Simple practical problems
3	Process Costing
	Process loss, Abnormal Gains and Losses, Joint products and by-products. Excluding Equivalent units, Inter-process profit Note- Simple Practical problems Process Costing and joint and by-products
4	Introduction to Marginal Costing
	Marginal costing meaning, applications, advantages, limitations Contribution, Breakeven analysis, Margin of safety and profit volume graph. Note-Simple Practical problems based on Marginal Costing excluding decision Making
5	Introduction to Standard Costing
	Various types of standards , Setting of standards, Basic concepts of Material and Labour variance analysis. Note- Simple Practical problems based on Material and labour variances excluding sub-variances
6	Some Emerging concepts of Cost accounting
	Target Costing Life cycle Costing Benchmarking ABC Costing Note- No practical problems



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Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

3. Commerce-VI

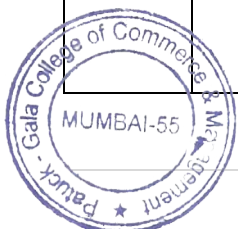
Human Resource Management

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Human Resource Management	12
02	Human Resource Development	11
03	Human Relations	11
04	Trends In Human Resource Management	11
Total		45



Sr. No.	Modules / Units
1	Human Resource Management
	<ul style="list-style-type: none"> Human Resource Management – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis-Concept, Components, Job design- Concept, Techniques Recruitment- Concept, Sources of Recruitment Selection - Concept , process , Techniques of E,selection,
2	Human Resource Development
	<ul style="list-style-type: none"> Human Resource Development- Concept, functions Training- Concept, Process of identifying training and development needs, Methods of Training & Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In, basket, management games) Evaluating training effectiveness- Concept, Methods Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance Career Planning- Concept, Importance Succession Planning- Concept, Need Mentoring- Concept, Importance Counseling- Concept, Techniques.
3	Human Relations
	<ul style="list-style-type: none"> Human Relations- Concept, Significance Leadership –Concept, Transactional & Transformational Leadership Motivation- Concept, Theories of Motivation,(Maslow’s Need Hierarchy Theory, Vroom’s Expectancy Theory, McGregor’s Theory X and Theory Y, Pink’s Theory of Motivation) Employees Morale- Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient- Concept, Factors affecting EQ & SQ Employee Grievance- Causes, Procedure for Grievance redressal Employee welfare measures and Healthy & Safety Measures.
4	Trends In Human Resource Management
	<ul style="list-style-type: none"> HR in changing environment: Competencies- concept, classification Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role. Trends in Human Resource Management,: Employee Engagement- Concept, Types Human resource Information System (HRIS) – Concept, Importance, Changing patterns of employment. Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity. Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HR Practices, Millennial (Gen Y) Competency Mapping



**Revised Syllabus of Courses of B.Com. Programme at Semester VI
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Elective Courses (EC)

2.Ability Enhancement Courses (AEC)

2. Computer Systems and Applications Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	E – Commerce	18
2	Advanced Spread Sheet	09
3	Advanced Spread Sheet	09
4	Visual Basic	09
Total		45



Sr. No.	Modules / Units
1	E – Commerce
	a) Definition of E-commerce b) Features of E-commerce c) Types of E-commerce (B2C, B2B, C2C, P2P) d) Business Models in E-commerce (Advertising, Subscription, Transaction Fee, Sales Revenue, Affiliate Revenue) e) Major B2C models (Portal, E-tailer, Content Provider, Transaction Broker, Market Creator, Service Provider, Community Provider). f) E-Commerce Security : Integrity, Non repudiation, Authenticity, Confidentiality, Privacy Availability. g) Encryption: Definition, Digital Signatures, SSL. h) Payment Systems: Digital Cash, Online stored value, Digital accumulating balance payment, Digital credit accounts, digital checking. i) How an Online credit card transaction works. SET protocol. j) Limitation of E-commerce. k) M-commerce (Definition and Features).
2	Advanced Spread Sheet
	a) Multiple Spread sheets <ul style="list-style-type: none"> • Creating and using templates, Using predefined templates, Adding protection option. • Creating and Linking Multiple Spreadsheets. • Using formulas and logical operators. • Creating and using named ranges. • Creating Formulas that use reference to cells in different worksheets. b) Functions <ul style="list-style-type: none"> • Database Functions LOOKUP, VLOOKUP, HLOOKUP • Conditional Logic functions IF, Nested IF, COUNTIF, SUMIF, AVERAGEIF • String functions LEFT, RIGHT, MID, LEN, UPPER, LOWER, PROPER, TRIM, FIXED
3	Advanced Spread Sheet
	a) Functions <ul style="list-style-type: none"> • Date functions TODAY, NOW, DATE, TIME, DAY, MONTH, YEAR, WEEKDAY, DAYS360 • Statistical Functions COUNTA, COUNTBLANK, CORREL, LARGE, SMALL b) Data Analysis <ul style="list-style-type: none"> • Filter with customized condition. • The Graphical representation of data Column, Line, Pie and Bar charts. • Using Scenarios, creating and managing a scenario. • Using Goal Seek • Using Solver • Understanding Macros, Creating, Recording and Running Simple Macros. Editing a Macro(concept only)



Sr. No.	Modules / Units
4	Visual Basic
	<p>a) Introduction to Visual Basic, Introduction Graphical User Interface (GUI). Programming Language (Procedural, Object Oriented, Event Driven), Writing VB Projects. The Visual Basic Environment</p> <p>b) Introduction to VB Controls Text boxes, Frames, Check boxes, Option button, Designing the User Interface, Default & Cancel property, tab order, Coding for controls using Text, Caption, Value property and Set Focus method</p> <p>c) Variables, Constants, and Calculations Variable and Constant, Data Type (String, Integer, Currency, Single, Double, Date), Naming rules/conventions, Constants (Named & Intrinsic), Declaring variables, Val Function, Arithmetic Operations, Formatting Data.</p> <p>d) Decision and Condition Condition, Comparing numeric variables and constants, Comparing Strings, Comparing Text Property of text box, Compound Conditions (And, Or, Not). If Statement, if then-else Statement, LCase and Ucase function, Using If statements with Option Buttons & Check Boxes. MsgBox (Message box) statement Input Validation : Is Numeric function.</p> <p>e) Sub-procedures and Sub-functions, Using common dialog box, Creating a new sub-procedure, Writing a Function procedure. Simple loops using For Next statements and Do while statement and display output using MsgBox Statement.</p>

Note :

- a) Theory 03 lectures per week.
- b) Practical batch size 20-25, 01 practical = 03 theory lectures per week.
- c) 10 Practical's are to be completed in each semester.

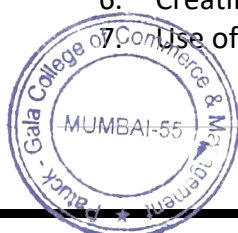
Semester VI

Topic	Number of Practical's
Presentation skills	01
Advanced Spread Sheet	06
Introduction to Visual Basic	03

Minimum 6 practical's are to be recorded in the journal in the Semester VI
[Minimum 4 on VB, 2 on Advanced Spread Sheet]

❖ Suggested list of Practical's for Semester VI

1. Preparing a PowerPoint presentation on an E-Commerce website.
2. Calculation of DA, HRA, PF, Gross Salary and Net Salary using Spread Sheet
3. Calculation of Income Tax using Spread Sheet
4. Filtering data and Graphical representation of data using Spread Sheet
5. Using VLOOKUP and HLOOKUP using Spread Sheet
6. Creating and managing a scenario using Spread Sheet
7. Use of Goal Seek and Solver using Spread Sheet



8. Write a project in VB to design a suitable form to add two numbers and display their sum.
9. Write a project in VB to design a suitable form to enter sales and calculate and display the bonus which is 10% of sales.
10. Write a project in VB to design a suitable form to enter salary and calculate and display the DA which is 90% of salary.

❖ Scheme of Examination

Type	Marks	Duration
Theory	75	2½ hours
Practical	20	1 hour per batch of 10
Active Participation and Class conduct	05	---

• Theory Examination Pattern

All questions are compulsory

Question No.	Unit No.	Marks	Marks with Internal Option
Q. 1.	Objective type based on I, (II,III) and IV	11+2+2	23
Q. 2.	I	15	30
Q. 3.	II	15	30
Q. 4.	III	15	30
Q. 5.	IV	15	30

• Practical Examination Pattern- Semester VI

Sr. No.	Topic	Marks
01	Advanced Spread sheet	07
02	Introduction to VB Programing	03
03	Journal	05
04	Viva	05

- Practical examination to be conducted 2 to 3 weeks before the theory examination. Marks out of 25 to be submitted to the University before commencement of theory examination.
- Software Requirement :
Spread Sheet 2010, VB 6.0
- Hardware
For a batch of 120 students minimum 10 computers with appropriate hardware and software installed on each computer. During practical hours maximum two student may share one computer.
- For in house computing facility fee of rupees 750/- be charged for each student per Semester in the existing fee structure against head of computer fee/computer practical.



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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

**10. Direct and Indirect Taxation Paper – II
Goods and Service Tax Act**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction	09
2	Levy and Collection of Tax	09
3	Time, Place and Value of Supply	09
4	Input Tax Credit & Payment of Tax	09
5	Registration under GST Law	09
Total		45



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Sr. No.	Modules / Units
1	Introduction
	<ul style="list-style-type: none"> • What is GST • Need for GST • Dual GST Model • Definitions <ul style="list-style-type: none"> Section 2(17) Business Section 2(13) Consideration Section 2(45) Electronic Commerce Operator Section 2(52) Goods Section 2(56) India Section 2(78) Non taxable Supply Section 2(84) Person Section 2(90) Principal Supply Section 2(93) Recipient Section 2(98) Reverse charge Section 2(102) Services Section 2(105) Supplier Section 2(107) Taxable Person Section 2(108) Taxable Supply • Goods & Services Tax Network (GSTN)
2	Levy and Collection of Tax
	<ul style="list-style-type: none"> • Scope of Supply • Non taxable Supplies • Composite and Mixed Supplies • Composition Levy • Levy and Collection of tax • Exemption from tax
3	Time, Place and Value of Supply
	<ul style="list-style-type: none"> • Time of Supply • Place of Supply • Value of Supply
4	Input Tax Credit & Payment of Tax
	<ul style="list-style-type: none"> • Eligibility for taking Input Tax Credit • Input Tax Credit in Special Circumstances • Computation of Tax Liability and payment of tax
5	Registration under GST Law
	<ul style="list-style-type: none"> • Persons not liable registration • Compulsory registration • Procedure for registration • Deemed registration • Cancellation of registration



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University of Mumbai



Bachelor of Management Studies (BMS) Programme Three Year Integrated Programme- Six Semesters *Course Structure*

Under Choice Based Credit System

**To be implemented from Academic Year- 2016-2017
Progressively**

Board of Studies-in-Business Management, University of Mumbai



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**Revised Syllabus of Courses of Bachelor of Management Studies
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Elective Courses (EC)

1. Introduction to Financial Accounts

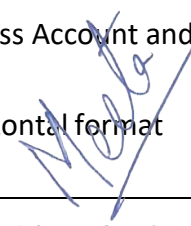
Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction	15
2	Accounting Transactions	15
3	Depreciation Accounting & Trial Balance	15
4	Final Accounts	15
Total		60



Sr. No.	Modules / Units
1	Introduction
	<ul style="list-style-type: none"> • Meaning and Scope of Accounting: Need and development, definition: Book-Keeping and accounting, Persons interested in accounting, Branches of accounting, Objectives of accounting • Accounting principles: Introductions to Concepts and conventions. • Introduction to Accounting Standards: Meaning and Scope) <ul style="list-style-type: none"> ▪ AS 1 : Disclosure to Accounting Policies ▪ AS 6: Depreciation Accounting. ▪ AS 9: Revenue Recognition. ▪ AS 10: Accounting For Fixed Assets. • International Financial Reporting Standards (IFRS): Introduction to IFRS <ul style="list-style-type: none"> ▪ IAS-1:Presentation of Financial Statements (Introductory Knowledge) ▪ IAS-2:Inventories (Introductory Knowledge) • Accounting in Computerized Environment: Introduction, Features and application in various areas of Accounting
2	Accounting Transactions
	<ul style="list-style-type: none"> • Accounting transactions: Accounting cycle, Journal, Journal proper, Opening and closing entries, Relationship between journal & ledger: Rules regarding posting: Trial balance: Subsidiary books (Purchase, Purchase Returns, Sales, Sales Returns & cash book –Triple Column), Bank Reconciliation Statement. • Expenditure:Classification of Expenditure- Capital, revenue and Deferred Revenue expenditureUnusual expenses: Effects of error: Criteria test. • Receipts: Capital receipt, Revenue receipt, distinction between capital receipts and revenue receipts. • Profit or Loss: Revenue profit or loss, capital profit or loss
3	Depreciation Accounting & Trial Balance
	<ul style="list-style-type: none"> • Depreciation accounting: Practical problem based on depreciation using SLM and RBM methods. (Where Provision for depreciation Account not maintained). • Preparation of Trial Balance:Introduction and Preparation of Trial Balance
4	Final Accounts
	<ul style="list-style-type: none"> • Introduction to Final Accounts of a Sole proprietor. • Rectification of errors. • Manufacturing Account, Trading Account, Profit and Loss Account and Balance Sheet. • Preparation and presentation of Final Accounts in horizontal format • Introduction to Schedule 6 of Companies Act ,1956




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Elective Courses (EC)

2. Business Law

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Contract Act, 1872 & Sale of Goods Act, 1930	15
2	Negotiable Instrument Act, 1981 & Consumer Protection Act, 1986	15
3	Company Law	15
4	Intellectual Property Rights(IPR)	15
Total		60



Sr. No.	Modules / Units
1	Contract Act, 1872 & Sale of Goods Act, 1930
	<ul style="list-style-type: none"> • Contract Act,1872: Essential elements of Contract; Agreement and Contract – Capacity to Contract, free consent, consideration, lawful objects/ consideration, Breach of contract. Remedies for breach of Contract. • Sale of Goods Act,1930: Scope of Act, Sale and Agreement to sell, essential of a valid Sale Contract – Conditions and warranties – Implied Condition and warranties, Rights of an unpaid seller.
2	Negotiable Instrument Act, 1981 & Consumer Protection Act, 1986
	<ul style="list-style-type: none"> • Negotiable Instrument Act,1981: Introduction of Negotiable Instruments – Characteristics of negotiable instruments, Promissory note, Bills of exchange, Cheque, Dishonour of Cheque. • Consumer Protection Act, 1986: Objects of Consumer Protection- Introduction of Consumers, who is consumer? Meaning of the words “Goods and services” – Meaning of the words “Defects and Deficiencies of goods and services” Consumer disputes and Complaints.
3	Company Law
	<ul style="list-style-type: none"> • Company Law: What is company? – Incorporation of company – MOA, AOA, Prospectus, Meetings, Meaning of transfer and transmission of shares.
4	Intellectual Property Rights(IPR)
	<ul style="list-style-type: none"> • Intellectual Property Rights (IPR) <ul style="list-style-type: none"> ▪ IPR definition/ objectives ▪ Patent definition. What is patentable? What is not patentable? Invention And its Attributes, Inventors and Applications ▪ Trademarks, definition, types of trademarks, infringement and passing off. ▪ Copy right definition and subject in which copy right exists, Originality, Meaning and Content, Authors and Owners, Rights and Restrictions. ▪ Geographical indications (only short notes)



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Ability Enhancement Courses (AEC)

**4. Business Communication- I
Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Theory of Communication	15
2	Obstacles to Communication in Business World	15
3	Business Correspondence	15
4	Language and Writing Skills	15
Total		60



Sr. No.	Modules / Units
1	<p>Theory of Communication</p> <p>Concept of Communication: Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world Impact of technological advancements on Communication</p> <p>Channels and Objectives of Communication: Channels- Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine</p> <p>Objectives of Communication: Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given)</p> <p>Methods and Modes of Communication: Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax] Computers and E- communication Video and Satellite Conferencing</p>
2	<p>Obstacles to Communication in Business World</p> <p>Problems in Communication /Barriers to Communication: Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers</p> <p>Listening: Importance of Listening Skills, Cultivating good Listening Skills – 4</p> <p>Introduction to Business Ethics: Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility Teachers can adopt a case study approach and address issues such as the following so as to orient and sensitize the student community to actual business practices: Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste, Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace Piracy, Insurance, Child Labour</p>
3	<p>Business Correspondence</p>



	<p>Theory of Business Letter Writing: Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing,</p> <p>Personnel Correspondence: Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation (to be taught but not to be tested in the examination)]</p>
4	Language and Writing Skills
	<p>Commercial Terms used in Business Communication</p> <p>Paragraph Writing: Developing an idea, using appropriate linking devices, etc Cohesion and Coherence, self-editing, etc [Interpretation of technical data, Composition on a given situation, a short informal report etc.]</p> <p>Activities</p> <ul style="list-style-type: none"> ▪ Listening Comprehension ▪ Remedial Teaching ▪ Speaking Skills: Presenting a News Item, Dialogue and Speeches ▪ Paragraph Writing: Preparation of the first draft, Revision and Self – Editing, Rules of spelling. ▪ Reading Comprehension: Analysis of texts from the fields of Commerce and Management



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Skill Enhancement Courses (SEC)

5. Foundation Course - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Overview of Indian Society	05
2	Concept of Disparity- 1	10
3	Concept of Disparity-2	10
4	The Indian Constitution	10
5	Significant Aspects of Political Processes	10
Total		45



Sr. No.	Modules / Units
1	Overview of Indian Society
	Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference
2	Concept of Disparity- 1
	Understand the concept of disparity as arising out of stratification and inequality; Explore the disparities arising out of gender with special reference to violence against women, female foeticide (declining sex ratio), and portrayal of women in media; Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities
3	Concept of Disparity-2
	Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences
4	The Indian Constitution
	Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution
5	Significant Aspects of Political Processes
	The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics



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Core Courses (CC)

6. Foundation of Human Skills

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Understanding of Human Nature	15
2	Introduction to Group Behaviour	15
3	Organizational Culture and Motivation at workplace	15
4	Organisational Change, Creativity and Development and Work Stress	15
Total		60



Sr. No.	Modules / Units
1	<p data-bbox="323 297 766 331">Understanding of Human Nature</p> <ul style="list-style-type: none"> <li data-bbox="336 353 1404 432">● Individual Behaviour: Concept of a man, individual differences, factors affecting individual differences, Influence of environment <li data-bbox="336 443 1404 734">● Personality and attitude: Determinants of personality, Personality traits theory, Big five model, Personality traits important for organizational behaviour like authoritarianism, locus of control, Machiavellianism, introversion-extroversion achievement orientation, self – esteem, risk taking, self-monitoring and type A and B personalities, Concept of understanding self through JOHARI WINDOWS, Nature and components of attitude, Functions of attitude, Ways of changing attitude, Reading emotions <li data-bbox="336 745 1404 1037">● Thinking, learning and perceptions: Thinking skills, thinking styles and thinking hat, Managerial skills and development, Learning characteristics, theories of learning (classical conditioning, operant conditioning and social learning approaches), Intelligence, type (IQ, EQ, SQ, at work place), Perception features and factor influencing individual perception, Effects of perceptual error in managerial decision making at work place. (Errors such as Halo effect, stereotyping, prejudice attributional).
2	<p data-bbox="323 1048 766 1081">Introduction to Group Behaviour</p> <ul style="list-style-type: none"> <li data-bbox="336 1104 1404 1350">● Introduction to Group Behaviour <ul style="list-style-type: none"> <li data-bbox="384 1149 1404 1227">▪ Group Dynamics: Nature, types, group behaviour model (roles, norms, status, process, structures) <li data-bbox="384 1238 1404 1317">▪ Team effectiveness: nature, types of teams, ways of forming an effective team. <li data-bbox="384 1328 598 1350">▪ Setting goals. <li data-bbox="336 1361 1404 1615">● Organizational processes and system. <ul style="list-style-type: none"> <li data-bbox="384 1406 1404 1485">▪ Power and politics: nature, bases of power, politics nature, types, causes of organizational politics, political games. <li data-bbox="384 1496 1404 1615">▪ Organizational conflicts and resolution: Conflict features, types, causes leading to organizational conflicts, levels of conflicts, ways to resolve conflicts through five conflicts resolution strategies with outcomes.
3	<p data-bbox="323 1626 1021 1659">Organizational Culture and Motivation at workplace</p>



	<ul style="list-style-type: none"> ● Organizational Culture: <ul style="list-style-type: none"> ▪ Characteristics of organizational culture. ▪ Types, functions and barriers of organizational culture ▪ Ways of creating and maintaining effective organization culture ● Motivation at workplace: Concept of motivation Theories of motivation in an organisational setup. <ul style="list-style-type: none"> ▪ A.Maslow Need Heirachy ▪ F.Hertzberg Dual Factor ▪ Mc.Gregor theory X and theory Y. Ways of motivating through carrot (positive reinforcement) and stick (negative reinforcement) at workplace.
4	Organisational Change, Creativity and Development and Work Stress
	<ul style="list-style-type: none"> ● Organisational change and creativity: Concepts of organisational change, Factors leading/influencing organisational change, Kurt Lewins model of organisational change and development, Creativity and qualities of a creative person, Ways of enhancing creativity for effective decision making, Creative problem solving. ● Organisational Development and work stress: Need for organisational development, OD Techniques, Stress, types of stress, Causes and consequences of job stress, Ways for coping up with job stress



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Elective Courses (EC)

2.Industrial Law

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Laws Related to Industrial Relations and Industrial Disputes	15
2	Laws Related to Health, Safety and Welfare	15
3	Social Legislation	15
4	Laws Related to Compensation Management	15
Total		60



Sr. No.	Modules / Units
1	Laws Related to Industrial Relations and Industrial Disputes
	<ul style="list-style-type: none"> • Industrial Disputes Act, 1947: Definition, Authorities, Awards, Settlements, Strikes Lockouts, Lay Offs, Retrenchment and Closure • The Trade Union Act, 1926
2	Laws Related to Health, Safety and Welfare
	<ul style="list-style-type: none"> • The Factory Act 1948: (Provisions related to Health, Safety and Welfare) • The Workmen's Compensation Act, 1923 Provisions: <ul style="list-style-type: none"> ▪ Introduction: The doctrine of assumed risk, The doctrine of Common Employment, The doctrine of Contributory Negligence ▪ Definitions ▪ Employers liability for compensation (S-3 to 13) ▪ Rules as to Compensation (Sec 4 to Sec 9) (14 A & 17)
3	Social Legislation
	<ul style="list-style-type: none"> • Employee State Insurance Act 1948: Definition and Employees Provident Fund • Miscellaneous Provision Act 1948: Schemes, Administration and determination of dues
4	Laws Related To Compensation Management
	<ul style="list-style-type: none"> • The payment of Wages Act 1948: Objectives, Definition, Authorised Deductions • Payment of Bonus Act, 1965 • The Payment Of Gratuity Act, 1972




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Ability Enhancement Courses (AEC)

4. Business Communication - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Presentation Skills	15
2	Group Communication	15
3	Business Correspondence	15
4	Language and Writing Skills	15
Total		60



Sr. No.	Modules / Units
1	Presentation Skills
	<p>Presentations: (to be tested in tutorials only) 4 Principles of Effective Presentation</p> <p>Effective use of OHP</p> <p>Effective use of Transparencies</p> <p>How to make a Power-Point Presentation</p>
2	Group Communication
	<p>Interviews: Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit</p> <p>Meetings: Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions</p> <p>Conference: Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing</p> <p>Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR</p>
3	Business Correspondence
	<p>Trade Letters: Order, Credit and Status Enquiry, Collection (just a brief introduction to be given)</p> <p>Only following to be taught in detail:-</p> <p>Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act</p> <p>[Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However students should not be tested on the theory.]</p>
4	Language and Writing Skills
	<p>Reports: Parts, Types, Feasibility Reports, Investigative Reports</p> <p>Summarisation: Identification of main and supporting/sub points Presenting these in a cohesive manner</p>



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Skill Enhancement Courses (SEC)

5.Foundation Course – II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Globalisation and Indian Society	07
2	Human Rights	10
3	Ecology	10
4	Understanding Stress and Conflict	10
5	Managing Stress and Conflict in Contemporary Society	08
	Total	45



Sr. No	Modules /Units
1	Globalisation and Indian Society
	Understanding the concepts of liberalization, privatization and globalization;Growth of information technology and communication and its impact manifested in everyday life; Impact of globalization on industry: changes in employment and increasing migration; Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers' suicides.
2	Human Rights
	Concept of Human Rights; origin and evolution of the concept; The Universal Declaration of Human Rights;Human Rights constituents with special reference to Fundamental Rights stated in the Constitution
3	Ecology
	Importance of Environment Studies in the current developmental context; Understanding concepts of Environment, Ecology and their interconnectedness; Environment as natural capital and connection to quality of human life; Environmental Degradation- causes and impact on human life;Sustainable development- concept and components; poverty and environment
4	Understanding Stress and Conflict
	Causes of stress and conflict in individuals and society; Agents of socialization and the role played by them in developing the individual; Significance of values, ethics and prejudices in developing the individual; Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict
5	Managing Stress and Conflict in Contemporary Society
	Types of conflicts and use of coping mechanisms for managing individual stress; Maslow's theory of self-actualisation;Different methods of responding to conflicts in society; Conflict-resolution and efforts towards building peace and harmony in Society



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Core Courses (CC)

6. Business Environment

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Business Environment	15
2	Political and Legal environment	15
3	Social and Cultural Environment, Technological environment and Competitive Environment	15
4	International Environment	15
Total		60



Sr. No.	Modules / Units
1	Introduction to Business Environment
	<ul style="list-style-type: none"> • Business: Meaning, Definition, Nature & Scope, Types of Business Organizations • Business Environment: Meaning, Characteristics, Scope and Significance, Components of Business Environment • Micro and Macro Environment: Definition, Differentiation, Analysis of Business Environment, SWOT Analysis. • Introduction to Micro-Environment: <ul style="list-style-type: none"> ▪ Internal Environment: Value system, Mission, Objectives, Organizational Structure, Organizational Resources, Company Image, Brand Equity ▪ External Environment: Firm, customers, suppliers, distributors, Competitors, Society • Introduction to Macro Components: Demographic, Natural, Political, Social, Cultural, Economic, Technological, International and Legal)
2	Political and Legal environment
	<ul style="list-style-type: none"> • Political Institutions: Legislature, Executive, Judiciary, Role of government in Business, Legal framework in India. • Economic environment: economic system and economic policies. Concept of Capitalism, Socialism and Mixed Economy • Impact of business on Private sector, Public sector and Joint sector • Sun-rise sectors of India Economy. Challenges of Indian economy.
3	Social and Cultural Environment, Technological environment and Competitive Environment
	<ul style="list-style-type: none"> • Social and Cultural Environment: Nature, Impact of foreign culture on Business, Traditional Values and its Impact, Social Audit - Meaning and Importance of Corporate Governance and Social Responsibility of Business • Technological environment: Features, impact of technology on Business • Competitive Environment: Meaning, Michael Porter's Five Forces Analysis, Competitive Strategies
4	International Environment
	<ul style="list-style-type: none"> • International Environment – <ul style="list-style-type: none"> ▪ GATT/ WTO: Objective and Evolution of GATT, Uruguay round, GATT v/s WTO, Functions of WTO, Pros and Cons of WTO. ▪ Globalization: Meaning, Nature and stages of Globalization, features of Globalization, Foreign Market entry strategies, LPG model. ▪ MNCs: Definition, meaning, merits, demerits, MNCs in India ▪ FDI: Meaning, FDI concepts and functions, Need for FDI in developing countries, Factors influencing FDI, FDI operations in India, <p>Challenges faced by International Business and Investment Opportunities for Indian Industry.</p>



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Core Courses (CC)

7.Principles of Management

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Nature of Management	15
2	Planning and Decision Making	15
3	Organising	15
4	Directing, Leadership, Co-ordination and Controlling	15
Total		60



Sr. No.	Modules / Units
1	Nature of Management
	<ul style="list-style-type: none"> • Management: Concept, Significance, Role & Skills, Levels of Management, Concepts of PODSCORB, Managerial Grid. • Evolution of Management thoughts, Contribution of F.W Taylor, Henri Fayol and Contingency Approach.
2	Planning and Decision Making
	<ul style="list-style-type: none"> • Planning: Meaning, Importance, Elements, Process, Limitations and MBO. • Decision Making: Meaning, Importance, Process, Techniques of Decision Making.
3	Organizing
	<ul style="list-style-type: none"> • Organizing: Concepts, Structure (Formal & Informal, Line & Staff and Matrix), Meaning, Advantages and Limitations • Departmentation: Meaning, Basis and Significance • Span of Control: Meaning, Graicunas Theory, Factors affecting span of Control Centralization vs Decentralization • Delegation: Authority & Responsibility relationship
4	Directing, Leadership, Co-ordination and Controlling
	<ul style="list-style-type: none"> • Directing: Meaning and Process • Leadership: Meaning, Styles and Qualities of Good Leader • Co-ordination as an Essence of Management • Controlling: Meaning, Process and Techniques • Recent Trends: Green Management & CSR



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Programme at Semester III
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**Elective Courses (EC)
Group B. Marketing Electives**

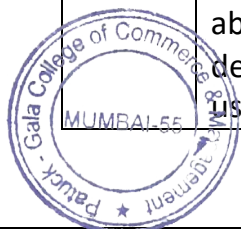
1. Consumer Behaviour

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction To Consumer Behaviour:	14
2	Individual- Determinants of Consumer Behaviour	16
3	Environmental Determinants of Consumer Behaviour	15
4	Consumer decision making models and New Trends	15
Total		60

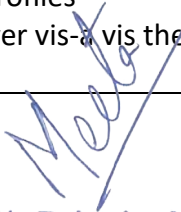
Objectives

SN	Objectives
1	The basic objective of this course is to develop an understanding about the consumer decision making process and its applications in marketing function of firms
2	This course is meant to equip undergraduate students with basic knowledge about issues and dimensions of Consumer Behaviour. Students are expected to develop the skill of understanding and analysing consumer information and Using it to create consumer- oriented marketing strategies.



Sr. No.	Modules / Units
1	Introduction To Consumer Behaviour:
	<ul style="list-style-type: none"> • Meaning of Consumer Behaviour, Features and Importance • Types of Consumer (Institutional & Retail), Diversity of consumers and their behaviour- Types Of Consumer Behaviour • Profiling the consumer and understanding their needs • Consumer Involvement • Application of Consumer Behaviour knowledge in Marketing • Consumer Decision Making Process and Determinants of Buyer Behaviour, factors affecting each stage, and Need recognition.
2	Individual- Determinants of Consumer Behaviour
	<ul style="list-style-type: none"> • Consumer Needs & Motivation (Theories - Maslow, Mc Clelland). • Personality – Concept, Nature of personality, Freudian, non - Freudian and Trait theories, Personality Traits and it's Marketing significance, Product personality and brand personification. • Self Concept – Concept • Consumer Perception • Learning - Theory, Nature of Consumer Attitudes, Consumer Attitude Formation & Change. • Attitude - Concept of attitude
3	Environmental Determinants of Consumer Behaviour
	<ul style="list-style-type: none"> • Family Influences on Buyer Behaviour, • Roles of different members, needs perceived and evaluation rules. • Factors affecting the need of the family, family life cycle stage and size. • Social Class and Influences. • Group Dynamics & Consumer Reference Groups, Social Class & Consumer Behaviour - Reference Groups, Opinion Leaders and Social Influences In-group versus out-group influences, role of opinion leaders in diffusion of innovation and in purchase process. • Cultural Influences on Consumer Behaviour Understanding cultural and sub-cultural influences on individual, norms and their role, customs, traditions and value system.
4	Consumer decision making models and New Trends
	<ul style="list-style-type: none"> • Consumer Decision making models: Howard Sheth Model, Engel Blackwell, Miniard Model, Nicosia Models of Consumer Decision Making • Diffusion of innovations Process of Diffusion and Adoption, Innovation, Decision process, Innovator profiles • E-Buying behaviour The E-buyer vis-a-vis the Brick and Mortar buyer, Influences on E-buying




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**Elective Courses (EC)
Group B. Marketing Electives**

2. Advertising

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Advertising	15
2	Strategy and Planning Process in Advertising	15
3	Creativity in Advertising	15
4	Budget, Evaluation, Current trends and careers in Advertising	15
Total		60

Objectives

SN	Objectives
1	To understand and examine the growing importance of advertising
2	To understand the construction of an effective advertisement
3	To understand the role of advertising in contemporary scenario
4	To understand the future and career in advertising



Sr. No.	Modules / Units
1	<p data-bbox="326 191 691 222">Introduction to Advertising</p> <ul data-bbox="342 233 1399 701" style="list-style-type: none"> • Definition, Evolution of Advertising, Importance, Scope, Features, Benefits, Five M's of Advertising • Types of Advertising –consumer advertising, industrial advertising, institutional advertising, classified advertising, national advertising, generic advertising • Theories of Advertising : Stimulus Theory, AIDA, Hierarchy Effects Model, Means – End Theory, Visual Verbal Imaging, Cognitive Dissonance • Ethics and Laws in Advertising : Puffery, Shock Ads, Subliminal Advertising, Weasel Claim, Surrogate Advertising, Comparative Advertising Code of Ethics, Regulatory Bodies, Laws and Regulation – CSR, Public Service Advertising, Corporate Advertising, Advocacy Advertising • Social, cultural and Economic Impact of Advertising, the impact of ads on Kids, Women and Advertising
2	<p data-bbox="326 753 919 785">Strategy and Planning Process in Advertising</p> <ul data-bbox="342 795 1399 1209" style="list-style-type: none"> • Advertising Planning process & Strategy : Introduction to Marketing Plan, Advertising Plan- Background, situational analysis related to Advertising issues, Marketing Objectives, Advertising Objectives, Target Audience, Brand Positioning (equity, image personality), creative Strategy, message strategy, media strategy, Integration of advertising with other communication tools • Role of Advertising in Marketing Mix : Product planning, product brand policy, price, packaging, distribution, Elements of Promotion, Role of Advertising in PLC • Advertising Agencies – Functions – structure – types - Selection criteria for Advertising agency – Maintaining Agency–client relationship, Agency Compensation.
3	<p data-bbox="326 1230 651 1262">Creativity in Advertising</p> <ul data-bbox="342 1272 1399 1856" style="list-style-type: none"> • Introduction to Creativity – definition, importance, creative process , Creative strategy development – Advertising Campaign – determining the message theme/major selling ideas – introduction to USP – positioning strategies – persuasion and types of advertising appeals – role of source in ads and celebrities as source in Indian ads – execution styles of presenting ads. • Role of different elements of ads – logo, company signature, slogan, tagline, jingle, illustrations, etc – • Creating the TV commercial – Visual Techniques, Writing script, developing storyboard, other elements (Optical, Soundtrack, Music) • Creating Radio Commercial – words, sound, music – scriptwriting the commercial – clarity, coherence, pleasantness, believability, interest, distinctiveness • Copywriting: Elements of Advertisement copy – Headline, sub-headline, Layout, Body copy, slogans. Signature, closing idea, Principles of Copywriting for print, OOH, essentials of good copy, Types of Copy, Copy Research



Sr. No.	Modules / Units
4	Budget, Evaluation, Current trends and careers in Advertising
	<ul style="list-style-type: none"> • Advertising Budget – Definition of Advertising Budget, Features, Methods of Budgeting • Evaluation of Advertising Effectiveness – Pre-testing and Post testing Objectives, Testing process for Advertising effectiveness, Methods of Pre-testing and Post-testing, Concept testing v/s Copy testing • Current Trends in Advertising : Rural and Urban Advertising, Digital Advertising, Content Marketing (Advertorials), retail advertising, lifestyle advertising, Ambush Advertising, Global Advertising – scope and challenges – current global trends • Careers in Advertising : careers in Media and supporting firms, freelancing options for career in advertising, role of Advertising Account Executives, campaign Agency family tree – topmost advertising agencies and the famous advertisements designed by them



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**2. Ability Enhancement Courses (AEC)
2A. Ability Enhancement Compulsory Course**

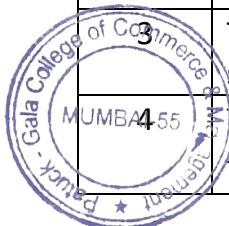
3. Information Technology in Business Management-I

Modules at a Glance

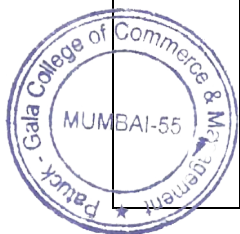
Sr. No.	Modules	No. of Lectures
1	Introduction to IT Support in Management	15
2	Office Automation using MS-Office	15
3	Email, Internet and its Applications	15
4	E-Security	15
Total		60

Objectives

SN	Objectives
1	To learn basic concepts of Information Technology, its support and role in Management, for managers
2	Module II comprises of practical hands on training required for office automation. It is expected to have practical sessions of latest MS-Office software
3	To understand basic concepts of Email, Internet and websites, domains and security therein
4	To recognize security aspects of IT in business, highlighting electronic transactions, advanced security features



Sr. No.	Modules / Units
1	Introduction to IT Support in Management
	<ul style="list-style-type: none"> • Information Technology concepts Concept of Data, Information and Knowledge Concept of Database • Introduction to Information Systems and its major components. Types and Levels of Information systems. Main types of IT Support systems Computer based Information Systems (CBIS) <ul style="list-style-type: none"> ▪ Types of CBIS - brief descriptions and their interrelationships/hierarchies ▪ Office Automation System(OAS) ▪ Transaction Processing System(TPS) ▪ Management Information System(MIS) ▪ Decision Support Systems (DSS) ▪ Executive Information System(EIS) ▪ Knowledge based system, Expert system • Success and Failure of Information Technology. Failures of Nike and AT&T • IT Development Trends. Major areas of IT Applications in Management • Concept of Digital Economy and Digital Organization. • IT Resources Open Source Software - Concept and Applications. Study of Different Operating Systems. (Windows / Linux/ DOS)
2	Office Automation using MS Office
	<ul style="list-style-type: none"> • Learn Word: Creating/Saving of Document Editing and Formatting Features Designing a title page, Preparing Index, Use of SmartArt Cross Reference, Bookmark and Hyperlink. Mail Merge Feature. • Spreadsheet application (e.g. MS-Excel/openoffice.org) Creating/Saving and editing spreadsheets Drawing charts. Using Basic Functions: text, math & trig, statistical, date & time, database, financial, logical Using Advanced Functions : Use of VLookup/HLookup Data analysis – sorting data, filtering data (AutoFilter , Advanced Filter), data validation, what-if analysis (using data tables/scenarios), creating sub-totals and grand totals, pivot table/chart, goal seek/solver, • Presentation Software Creating a presentation with minimum 20 slides with a script. Presenting in different views, Inserting Pictures, Videos, Creating animation effects on them Slide Transitions, Timed Presentations Rehearsal of presentation



Sr. No.	Modules / Units
3	Email, Internet and its Applications
	<ul style="list-style-type: none"> • Introduction to Email Writing professional emails Creating digitally signed documents. • Use of Outlook : Configuring Outlook, Creating and Managing profile in outlook, Sending and Receiving Emails through outlook Emailing the merged documents. Introduction to Bulk Email software • Internet Understanding Internet Technology Concepts of Internet, Intranet, Extranet Networking Basics, Different types of networks. Concepts (Hubs, Bridges, Routers, IP addresses) Study of LAN, MAN, WAN • DNS Basics. Domain Name Registration, Hosting Basics. • Emergence of E-commerce and M-Commerce Concept of E-commerce and M-Commerce Definition of E-commerce and M-Commerce Business models of e-commerce: models based on transaction party (B2B, B2C, B2G, C2B, C2C, E-Governance) Models based on revenue models, Electronics Funds Transfer, Electronic Data Interchange.
4	E-Security Systems
	<ul style="list-style-type: none"> • Threats to Computer systems and control measures. Types of threats- Virus, hacking, phishing, spyware, spam, physical threats (fire, flood, earthquake, vandalism) Threat Management • IT Risk Definition, Measuring IT Risk, Risk Mitigation and Management • Information Systems Security • Security on the internet Network and website security risks Website Hacking and Issues therein. Security and Email • E-Business Risk Management Issues Firewall concept and component, Benefits of Firewall • Understanding and defining Enterprise wide security framework • Information Security Environment in India with respect to real Time Application in Business Types of Real Time Systems, Distinction between Real Time, On – line and Batch Processing System. Real Time Applications viz. Railway / Airway / Hotel Reservation System, ATMs, EDI Transactions - definition, advantages, examples; E- Cash, Security requirements for Safe E-Payments Security measures in International and Cross Border financial transactions • Threat Hunting Software



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***2. Ability Enhancement Courses (AEC)
2B. Skill Enhancement Courses (SEC)***

Foundation Course- Contemporary Issues- III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Human Rights Provisions, Violations and Redressal	12
2	Dealing With Environmental Concerns	11
3	Science and Technology I	11
4	Soft Skills for Effective Interpersonal Communication	11
Total		45



Sr. No.	Modules / Units
1	Human Rights Violations and Redressal
	<p>A. Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>B. Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>C. Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>D. Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>E. People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (4 Lectures)</p>
2	Dealing With Environmental Concerns
	<p>A. Concept of Disaster and general effects of Disasters on human life- physical, psychological, economic and social effects. (3 Lectures)</p> <p>B. Some locally relevant case studies of environmental disasters. (2 Lectures)</p> <p>C. Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. (3 Lectures)</p> <p>D. Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief and humanitarian approach to resettlement and rehabilitation. (3 Lectures)</p>
3	Science and Technology – I
	<p>A. Development of Science- the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment. (3 Lectures)</p> <p>B. Nature of science- its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. (2 Lectures)</p> <p>C. Science and Superstition- the role of science in exploding myths, blind beliefs and prejudices; Science and scientific temper- scientific temper as a fundamental duty of the Indian citizen. (3 Lectures)</p> <p>D. Science in everyday life- technology, its meaning and role in development; Interrelation and distinction between science and technology. (3 Lectures)</p>
4	Soft Skills for Effective Interpersonal Communication
	<p>Part A (4 Lectures)</p> <p>I) Effective Listening - Importance and Features.</p> <p>II) Verbal and Non-Verbal Communication; Public-Speaking and Presentation Skills.</p> <p>III) Barriers to Effective Communication; Importance of Self-Awareness and Body Language.</p> <p>Part B (4 Lectures)</p> <p>I) Formal and Informal Communication - Purpose and Types.</p> <p>II) Writing Formal Applications, Statement of Purpose (SOP) and Resume.</p> <p>III) Preparing for Group Discussions, Interviews and Presentations.</p> <p>Part C (3 Lectures)</p> <p>I) Leadership Skills and Self-Improvement - Characteristics of Effective Leadership.</p> <p>II) Styles of Leadership and Team-Building.</p>



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3. Core Courses (CC)

5. Business Planning & Entrepreneurial Management

Modules at a Glance

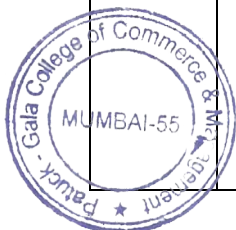
Sr. No.	Modules	No. of Lectures
1	Foundations of Entrepreneurship Development	15
2	Types & Classification Of Entrepreneurs	15
3	Entrepreneur Project Development & Business Plan	15
4	Venture Development	15
Total		60


Objectives

SN	Objectives
1	Entrepreneurship is one of the major focus areas of the discipline of Management. This course introduces Entrepreneurship to budding managers.
2	To develop entrepreneurs & to prepare students to take the responsibility of full line of management function of a company with special reference to SME sector.



Sr. No.	Modules / Units
1	Foundations of Entrepreneurship Development:
	<ul style="list-style-type: none"> ● Foundations of Entrepreneurship Development: Concept and Need of Entrepreneurship Development Definition of Entrepreneur, Entrepreneurship, Importance and significance of growth of entrepreneurial activities Characteristics and qualities of entrepreneur ● Theories of Entrepreneurship: Innovation Theory by Schumpeter & Imitating Theory of High Achievement by McClelland X-Efficiency Theory by Leibenstein Theory of Profit by Knight Theory of Social change by Everett Hagen ● External Influences on Entrepreneurship Development: Socio-Cultural, Political, Economical, Personal. Role of Entrepreneurial culture in Entrepreneurship Development.
2	Types & Classification Of Entrepreneurs
	<ul style="list-style-type: none"> ● Intrapreneur – Concept and Development of Intrapreneurship ● Women Entrepreneur – concept, development and problems faced by Women Entrepreneurs, Development of Women Entrepreneurs with reference to Self Help Group ● Social entrepreneurship – concept, development of Social entrepreneurship in India. Importance and Social responsibility of NGO's. ● Entrepreneurial development Program (EDP) – concept, factor influencing EDP. Option available to Entrepreneur. (Ancillarisation, BPO, Franchise, M&A)
3	Entrepreneur Project Development & Business Plan
	<ul style="list-style-type: none"> ● Innovation, Invention, Creativity, Business Idea, Opportunities through change. ● Idea generation – Sources-Development of product /idea, ● Environmental scanning and SWOT analysis ● Creating Entrepreneurial Venture-Entrepreneurship Development Cycle ● Business Planning Process-The business plan as an Entrepreneurial tool, scope and value of Business plan. ● Elements of Business Plan, Objectives, Market and Feasibility Analysis, Marketing, Finance, Organization & Management, Ownership, ● Critical Risk Contingencies of the proposal, Scheduling and milestones.
4	Venture Development
	<ul style="list-style-type: none"> ● Steps involved in starting of Venture ● Institutional support to an Entrepreneur ● Venture funding, requirements of Capital (Fixed and working) Sources of finance, problem of Venture set-up and prospects ● Marketing: Methods, Channel of Marketing, Marketing Institutions and Assistance. ● New trends in entrepreneurship




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**4. Core Courses (CC)
7. Strategic Management**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction	12
2	Strategy Formulation	16
3	Strategic Implementation	18
4	Strategic Evaluation & Control	14
Total		60

Objectives

SN	Objectives
1	The objective of this course is to learn the management policies and strategies at every Level to develop conceptual skills in this area as well as their application in the corporate world.
2	The focus is to critically examine the management of the entire enterprise from the Top Management view points.
3	This course deals with corporate level Policy & Strategy formulation areas. This course aims to developing conceptual skills in this area as well as their application in the corporate world.



Sr. No.	Modules / Units
1	Introduction
	<ul style="list-style-type: none"> • Business Policy-Meaning, Nature, Importance • Strategy-Meaning, Definition • Strategic Management-Meaning, Definition, Importance, Strategic management • Process & Levels of Strategy and Concept and importance of Strategic Business Units (SBU's) • Strategic Intent-Mission, Vision, Goals, Objective, Plans
2	Strategy Formulation
	<ul style="list-style-type: none"> • Environment Analysis and Scanning(SWOT) • Corporate Level Strategy (Stability, Growth, Retrenchment, Integration and Internationalization) • Business Level Strategy(Cost Leadership, Differentiation, Focus) • Functional Level Strategy(R&D, HR, Finance, Marketing, Production)
3	Strategic Implementation
	<ul style="list-style-type: none"> • Models of Strategy making. • Strategic Analysis& Choices &Implementation: BCG Matrix, GE9Cell, Porter5 Forces, 7S Frame Work • Implementation: Meaning, Steps and implementation at Project, Process, Structural ,Behavioural ,Functional level.
4	Strategic Evaluation & Control
	<p>Strategic Evaluation & Control– Meaning, Steps of Evaluation & Techniques of Control</p> <p>Synergy: Concept , Types , evaluation of Synergy. Synergy as a Component of Strategy & its Relevance.</p> <p>Change Management– Elementary Concept</p>



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**Elective Courses (EC)
Group B. Marketing Electives**

1. Integrated Marketing Communication

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Integrated Marketing Communication	15
2	Elements of IMC – I	15
3	Elements of IMC – II	15
4	Evaluation & Ethics in Marketing Communication	15
Total		60

Objectives

SN	Objectives
1	To equip the students with knowledge about the nature, purpose and complex construction in the planning and execution of an effective Integrated Marketing Communication (IMC) program.
2	To understand the various tools of IMC and the importance of co-ordinating them for an effective marketing communication program.



Sr. No.	Modules / Units
1	Introduction to Integrated Marketing Communication
	<ul style="list-style-type: none"> • Meaning, Features of IMC, Evolution of IMC, Reasons for Growth of IMC. • Promotional Tools for IMC, IMC planning process, Role of IMC in Marketing • Communication process, Traditional and alternative Response Hierarchy Models • Establishing objectives and Budgeting: Determining Promotional Objectives, Sales vs Communication Objectives, DAGMAR, Problems in setting objectives, setting objectives for the IMC Program.
2	Elements of IMC – I
	<ul style="list-style-type: none"> • Advertising – Features, Role of Advertising in IMC, Advantages and Disadvantages, Types of Advertising, Types of Media used for advertising. • Sales promotion – Scope, role of Sales Promotion as IMC tool, Reasons for the growth, Advantages and Disadvantages, Types of Sales Promotion, objectives of consumer and trade promotion, strategies of consumer promotion and trade promotion, sales promotion campaign, evaluation of Sales Promotion campaign.
3	Elements of IMC – II
	<ul style="list-style-type: none"> • Direct Marketing - Role of direct marketing in IMC, Objectives of Direct Marketing, Components for Direct Marketing, Tools of Direct Marketing – direct mail, catalogues, direct response media, internet, telemarketing, alternative media evaluation of effectiveness of direct marketing • Public Relations and Publicity – Introduction, Role of PR in IMC, Advantages and Disadvantages, Types of PR, Tools of PR ,Managing PR – Planning, implementation, evaluation and Research, Publicity, Sponsorship – definition, Essentials of good sponsorship, event sponsorship, cause sponsorship • Personal Selling – Features, Role of Personal Selling in IMC, advantages and disadvantages of Personal Selling, Selling process, Importance of Personal Selling
4	Evaluation & Ethics in Marketing Communication
	<ul style="list-style-type: none"> • Evaluating an Integrated Marketing program – Evaluation process of IMC – Message Evaluations, Advertising tracking research – copy testing – emotional reaction test, cognitive Neuro science – online evaluation, Behavioural Evaluation – sales and response rate, POPAI, Toll free numbers, QR codes and facebook likes, response cards, Internet responses, redemption rate Test Markets – competitive responses, scanner data, Purchase simulation tests • Ethics and Marketing communication – stereotyping, targeting vulnerable customers, offensive brand messages – legal issues – Commercial free speech, misleading claims, puffery, fraud, questionable B2B practices • Current Trends in IMC – Internet & IMC, Advertising on internet, PR through Internet Banner, Sales promotion on Internet, direct marketing on internet.



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**2. Ability Enhancement Courses (AEC)
2A. Ability Enhancement Compulsory Course**

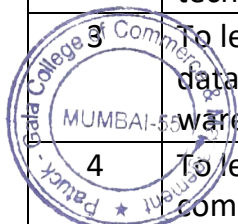
3. Information Technology in Business Management-II

Modules at a Glance

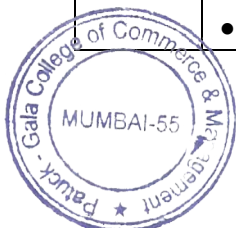
Sr. No.	Modules	No. of Lectures
1	Management Information system	15
2	ERP/E-SCM/E-CRM	15
3	Introduction to databases and data warehouse	15
4	Outsourcing	15
Total		60

Objectives

SN	Objectives
1	To understand managerial decision-making and to develop perceptive of major functional area of MIS
2	To provide conceptual study of Enterprise Resource Planning, Supply Chain Management, Customer Relationship Management, Key issues in implementation. This module provides understanding about emerging MIS technologies like ERP, CRM, SCM and trends in enterprise applications.
3	To learn and understand relationship between database management and data warehouse approaches , the requirements and applications of data warehouse
4	To learn outsourcing concepts. BPO/KPO industries, their structures , Cloud computing



Sr. No.	Modules / Units
1	Management Information System
	<ul style="list-style-type: none"> • Overview of MIS Definition, Characteristics • Subsystems of MIS (Activity and Functional subsystems) • Structure of MIS • Reasons for failure of MIS. • Understanding Major Functional Systems Marketing & Sales Systems Finance & Accounting Systems Manufacturing & Production Systems Human Resource Systems Inventory Systems • Sub systems, description and organizational levels • Decision support system Definition Relationship with MIS • Evolution of DSS, Characteristics, classification, objectives, components, applications of DSS
2	ERP/E-SCM/E-CRM
	<ul style="list-style-type: none"> • Concepts of ERP • Architecture of ERP Generic modules of ERP • Applications of ERP • ERP Implementation concepts ERP lifecycle • Concept of XRP (extended ERP) • Features of commercial ERP software Study of SAP, Oracle Apps, MS Dynamics NAV, Peoplesoft • Concept of e-CRM E-CRM Solutions and its advantages, How technology helps? • CRM Capabilities and customer Life cycle Privacy Issues and CRM • Data Mining and CRM CRM and workflow Automation • Concept of E-SCM Strategic advantages, benefits E-SCM Components and Chain Architecture • Major Trends in e-SCM • Case studies ERP/SCM/CRM

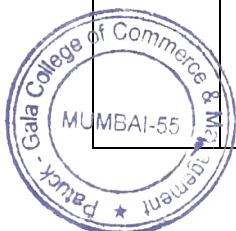


Sr. No.	Modules / Units
3	Introduction to Data base and Data warehouse
	<ul style="list-style-type: none"> • Introduction to DBMS Meaning of DBMS, Need for using DBMS. Concepts of tables, records, attributes, keys, integrity constraints, schema architecture, data independence. • Data Warehousing and Data Mining Concepts of Data warehousing, Importance of data warehouse for an organization Characteristics of Data warehouse Functions of Data warehouse Data warehouse architecture Business use of data warehouse Standard Reports and queries • Data Mining The scope and the techniques used • Business Applications of Data warehousing and Data mining
4	Outsourcing
	<ul style="list-style-type: none"> • Introduction to Outsourcing Meaning of Outsourcing, Need for outsourcing Scope of Outsourcing. Outsourcing : IT and Business Processes • Business Process Outsourcing (BPO) Introduction • BPO Vendors How does BPO Work? BPO Service scope Benefits of BPO BPO and IT Services Project Management approach in BPO BPO and IT-enabled services • BPO Business Model Strategy for Business Process Outsourcing Process of BPO ITO Vs BPO • BPO to KPO Meaning of KPO KPO vs BPO KPO : Opportunity and Scope KPO challenges KPO Indian Scenario • Outsourcing in Cloud Environment Cloud computing offerings • Traditional Outsourcing Vs. Cloud Computing

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**2. Ability Enhancement Courses (AEC)
2B. Skill Enhancement Courses (SEC)**

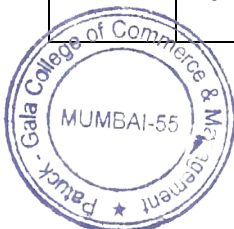
Foundation Course- Contemporary Issues- IV

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Significant, Contemporary Rights of Citizens	12
2	Approaches to understanding Ecology	11
3	Science and Technology –II	11
4	Introduction to Competitive Exams	11
Total		45



Sr. No.	Modules / Units
1	Significant, Contemporary Rights of Citizens
	<p>A. Rights of Consumers-Violations of consumer rights and important provisions of the Consumer Protection Act, 2016; Other important laws to protect consumers; Consumer courts and consumer movements. (3 Lectures)</p> <p>B. Right to Information- Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; some success stories. (3 Lectures)</p> <p>C. Protection of Citizens'/Public Interest-Public Interest Litigation, need and procedure to file a PIL; some landmark cases. (3 Lectures)</p> <p>D. Citizens' Charters, Public Service Guarantee Acts. (3 Lectures)</p>
2	Approaches to understanding Ecology
	<p>A. Understanding approaches to ecology- Anthropocentrism, Biocentrism and Eco centrism, Ecofeminism and Deep Ecology. (3 Lectures)</p> <p>B. Environmental Principles-1: the sustainability principle; the polluter pays principle; the precautionary principle. (4 Lectures)</p> <p>C. Environmental Principles-2: the equity principle; human rights principles; the participation principle. (4 Lectures)</p>
3	Science and Technology –II
	<p>Part A:Some Significant Modern Technologies, Features and Applications (7 Lectures)</p> <p>i. Laser Technology- Light Amplification by Stimulated Emission of Radiation; use of laser in remote sensing, GIS/GPS mapping, medical use.</p> <p>ii. Satellite Technology- various uses in satellite navigation systems, GPS, and imprecise climate and weather analyses.</p> <p>iii. Information and Communication Technology- convergence of various technologies like satellite, computer and digital in the information revolution of today's society.</p> <p>iv. Biotechnology and Genetic engineering- applied biology and uses in medicine, pharmaceuticals and agriculture; genetically modified plant, animal and human life.</p> <p>v. Nanotechnology- definition: the study, control and application of phenomena and materials at length scales below 100 nm; uses in medicine, military intelligence and consumer products.</p> <p>Part B:Issues of Control, Access and Misuse of Technology. (4 Lectures)</p>



Sr. No.	Modules / Units
4	Introduction to Competitive Exams
	<p>Part A. Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres:</p> <ul style="list-style-type: none"> i. Examinations conducted for entry into professional courses - Graduate Record Examinations (GRE), Graduate Management Admission Test GMAT), Common Admission Test (CAT) and Scholastic Aptitude Test (SAT). ii. Examinations conducted for entry into jobs by Union Public Service Commission, Staff Selection Commission (SSC), State Public Service Commissions, Banking and Insurance sectors, and the National and State Eligibility Tests (NET / SET) for entry into teaching profession. <p>Part B. Soft skills required for competitive examinations- (7 Lectures)</p> <ul style="list-style-type: none"> i. Information on areas tested: Quantitative Ability, Data Interpretation, Verbal Ability and Logical Reasoning, Creativity and Lateral Thinking ii. Motivation: Concept, Theories and Types of Motivation iii. Goal-Setting: Types of Goals, SMART Goals, Stephen Covey's concept of human endowment iv. Time Management: Effective Strategies for Time Management v. Writing Skills: Paragraph Writing, Report Writing, Filing an application under the RTI Act, Consumer Grievance Letter.



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3.Core Courses (CC)

5.Business Economics- II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Macroeconomic Data and Theory	15
2	Money, Inflation and Monetary Policy	15
3	Constituents of Fiscal Policy	15
4	Open Economy : Theory and Issues of International Trade	15
Total		60



Sr. No.	Modules / Units
1	Introduction to Macroeconomic Data and Theory
	<ul style="list-style-type: none"> • Macroeconomics: Meaning, Scope and Importance. • Circular flow of aggregate income and expenditure: closed and open economy models • The Measurement of national product: Meaning and Importance - conventional and Green GNP and NNP concepts - Relationship between National Income and Economic Welfare. • Short run economic fluctuations : Features and Phases of Trade Cycles • The Keynesian Principle of Effective Demand: Aggregate Demand and Aggregate Supply - Consumption Function - Investment function - effects of Investment Multiplier on Changes in Income and Output
2	Money, Inflation and Monetary Policy
	<ul style="list-style-type: none"> • Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money • Demand for Money : Classical and Keynesian approaches and Keynes' liquidity preference theory of interest • Money and prices : Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach • Inflation: Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy. • Monetary policy :Meaning, objectives and instruments, inflation targeting
3	Constituents of Fiscal Policy
	<ul style="list-style-type: none"> • Role of a Government to provide Public goods- Principles of Sound and Functional Finance • Fiscal Policy: Meaning, Objectives - Contra cyclical Fiscal Policy and Discretionary Fiscal Policy • Instruments of Fiscal policy : Canons of taxation - Factors influencing incidence of taxation - Effects of taxation Significance of Public Expenditure - Social security contributions- Low Income Support and Social Insurance Programmes - Public Debt - Types, Public Debt and Fiscal Solvency, Burden of debt finance • Union budget -Structure- Deficit concepts-Fiscal Responsibility and Budget Management Act.
4	Open Economy : Theory and Issues of International Trade
	<ul style="list-style-type: none"> • The basis of international trade :Ricardo's Theory of comparative cost advantage - The Heckscher – Ohlin theory of factor endowments- terms of trade - meaning and types Factors determining terms of trade - Gains from trade - Free trade versus protection • Foreign Investment : Foreign Portfolio investment- Benefits of Portfolio capital flows- Foreign Direct Investment - Merits of Foreign Direct Investment - Role of Multinational corporations • Balance of Payments: Structure -Types of Disequilibrium - Measures to correct disequilibrium in BOP. • Foreign Exchange and foreign exchange market : Spot and Forward rate of Exchange - Hedging, Speculation and Arbitrage -Fixed and Flexible exchange rates- Managed flexibility



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3. Core Courses (CC)

6. Business Research Methods

Modules at a Glance

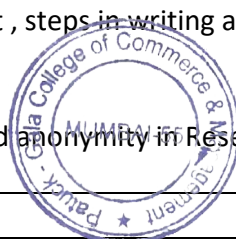
Sr. No.	Modules	No. of Lectures
1	Introduction to business research methods	18
2	Data collection and Processing	14
3	Data analysis and Interpretation	16
4	Advanced techniques in Report Writing	12
Total		60

Objectives

SN	Objectives
1	The course is designed to inculcate the analytical abilities and research skills among the students.
2	The course intends to give hands on experience and learning in Business Research.



Sr. No.	Modules / Units
1	Introduction to business research methods
	<ul style="list-style-type: none"> • Meaning and objectives of research • Types of research– a)Pure, Basic and Fundamental b) Applied, c)Empirical d) Scientific & Social e)Historical f) Exploratory g) Descriptive h)Causal • Concepts in Research: Variables, Qualitative and Quantitative Research • Stages in research process. • Characteristics of Good Research • Hypothesis-Meaning, Nature, Significance, Types of Hypothesis, Sources. • Research design– Meaning, Definition, Need and Importance, Steps in research design, Essentials of a good research design, Areas / Scope of research design and Types-Descriptive, Exploratory and causal. • Sampling– <ul style="list-style-type: none"> a) meaning of sample and sampling, b) methods of sampling-i)Non Probability Sampling– Convenient, Judgment, Quota, Snow ball ii) Probability– Simple Random, Stratified, Cluster, Multi Stage.
2	Data collection and Processing
	<ul style="list-style-type: none"> • Types of data and sources-Primary and Secondary data sources • Methods of collection of primary data <ul style="list-style-type: none"> a) Observation- i)structured and unstructured, ii) disguised and undisguised, iii)mechanical observations (use of gadgets) b) Experimental i)Field ii) Laboratory c) Interview – i) Personal Interview ii)focused group, iii) in- depth interviews- Method, d) Survey– Telephonic survey, Mail, E-mail, Internet survey, Social media, and Media listening. e) Survey instrument– i) Questionnaire designing. f) Types of questions– i) structured/ close ended and ii) unstructured/ open ended, iii) Dicotomous, iv) Multiple Choice Questions. f) Scaling techniques-i) Likert scale, ii) Semantic Differential scale
3	Data analysis and Interpretation
	<ul style="list-style-type: none"> • Processing of data– i) Editing- field and office editing, ii)coding– meaning and essentials, iii) tabulation – note • Analysis of data-Meaning, Purpose, types. • Interpretation of data-Essentials, importance and Significance of processing data • Multivariate analysis– concept only • Testing of hypothesis– concept and problems– i)chi square test, ii) Zandt-test(for large and small sample)
4	Advanced techniques in Report Writing
	<ul style="list-style-type: none"> • Report writing – i) Meaning , importance, functions of reports, essential of a good report, content of report , steps in writing a report, types of reports, Footnotes and Bibliography • Ethics and research • Objectivity, Confidentiality and anonymity in Research • Plagiarism



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3.Core Courses (CC)

5. Production & Total Quality Management

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Production Management	14
2	Materials Management	16
3	Basics Of Productivity & TQM	16
4	Quality Improvement Strategies & Certifications	14
	Total	60

Objectives

SN	Objectives
1	To acquaint learners with the basic management decisions with respect to production and quality management
2	To make the learners understand the designing aspect of production systems
3	To enable the learners apply what they have learnt theoretically.



Sr. No.	Modules / Units
1	Production Management
	<p>Production Management</p> <ul style="list-style-type: none"> Objectives, Components–Manufacturing systems: Intermittent and Continuous Production Systems. Product Development, Classification and Product Design. Plant location & Plant layout– Objectives, Principles of good product layout, types of layout. Importance of purchase management.
2	Materials Management
	<ul style="list-style-type: none"> Materials Management: Concept, Objectives and importance of materials management Various types of Material Handling Systems. Inventory Management: Importance–Inventory Control Techniques ABC, VED, FSN, GOLF, XYZ, SOS, HML. EOQ: Assumptions limitations & advantages of Economic Order Quantity, Simple numerical on EOQ, Lead Time, Reorder Level, Safety Stock.
3	Basics Of Productivity &TQM
	<ul style="list-style-type: none"> Basics Of Productivity &TQM: Concepts of Productivity, modes of calculating productivity. Importance Of Quality Management, factors affecting quality; TQM– concept and importance, Cost of Quality, Philosophies and Approaches To Quality: Edward Deming, J. Juran, Kaizen, P. Crosby’s philosophy. Product & Service Quality Dimensions, SERVQUAL Characteristics of Quality, Quality Assurance, Quality Circle : Objectives Of Quality Circles, Ishikawa Fish Bone, Applications in Organizations. Simple numerical on productivity
4	Quality Improvement Strategies &Certifications
	<ul style="list-style-type: none"> Quality Improvement Strategies &Certifications: Lean Thinking, Kepner Tregor Methodology of problem solving, Sigma features, Enablers, Goals, DMAIC/DMADV. <p>TAGUCHI’S QUALITYENGINEERING, ISO 9000, ISO 1400, QS9000. Malcolm Baldrige National Quality Award(MBNQA), Deming’s Application Prize.</p>



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Elective Courses (EC)

Group B: Marketing Electives

1. Service Marketing

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction of Services Marketing	15
2	Key Elements of Services Marketing Mix	15
3	Managing Quality Aspects of Services Marketing	15
4	Marketing of Services	15
	Total	60


Objectives

SN	Objectives
1	To understand distinctive features of services and key elements in services Marketing
2	To provide insight into ways to improve service quality and productivity
3	To understand marketing of different services in Indian context



SN	Modules/ Units
1	Introduction of Services Marketing
	<ul style="list-style-type: none"> • Services Marketing Concept, Distinctive Characteristics of Services, Services Marketing Triangle, Purchase Process for Services, Marketing Challenges of Services • Role of Services in Modern Economy, Services Marketing Environment • Goods vs Services Marketing, Goods Services Continuum • Consumer Behaviour, Positioning a Service in the Market Place • Variations in Customer Involvement, Impact of Service Recovery Efforts on Consumer Loyalty • Type of Contact: High Contact Services and Low Contact Services • Sensitivity to Customers' Reluctance to Change
2	Key Elements of Services Marketing Mix
	<ul style="list-style-type: none"> • The Service Product, Pricing Mix, Promotion & Communication Mix, Place/Distribution of Service, People, Physical Evidence, Process-Service Mapping-Flowcharting • Branding of Services – Problems and Solutions • Options for Service Delivery
3	Managing Quality Aspects of Services Marketing
	<ul style="list-style-type: none"> • Improving Service Quality and Productivity • Service Quality – GAP Model, Benchmarking, Measuring Service Quality -Zone of Tolerance and Improving Service Quality • The SERVQUAL Model • Defining Productivity – Improving Productivity • Demand and Capacity Alignment
4	Marketing of Services
	<ul style="list-style-type: none"> • International and Global Strategies in Services Marketing: Services in the Global Economy- Moving from Domestic to Transnational Marketing • Factors Favouring Transnational Strategy • Elements of Transnational Strategy • Recent Trends in Marketing Of Services in: Tourism, Hospitality, Healthcare, Banking, Insurance, Education, IT and Entertainment Industry • Ethics in Services Marketing: Meaning, Importance, Unethical Practices in Service Sector




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**Elective Courses (EC)
Group B: Marketing Electives**

2. E-Commerce and Digital Marketing

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to E-commerce	15
2	E-Business & Applications	15
3	Payment, Security, Privacy & Legal Issues in E-Commerce	15
4	Digital Marketing	15
	Total	60

Objectives

SN	Objectives
1	To understand increasing significance of E-Commerce and its applications in Business and Various Sectors
2	To provide an insight on Digital Marketing activities on various Social Media platforms and its emerging significance in Business
3	To understand Latest Trends and Practices in E-Commerce and Digital Marketing, along with its Challenges and Opportunities for an Organisation



SN	Modules/ Units
1	Introduction to E-commerce
	<ul style="list-style-type: none"> • Ecommerce- Meaning, Features of E-commerce, Categories of E-commerce, Advantages & Limitations of E-Commerce, Traditional Commerce & E-Commerce • Ecommerce Environmental Factors: Economic, Technological, Legal, Cultural & Social • Factors Responsible for Growth of E-Commerce, Issues in Implementing E-Commerce, Myths of E-Commerce • Impact of E-Commerce on Business, Ecommerce in India • Trends in E-Commerce in Various Sectors: Retail, Banking, Tourism, Government, Education • Meaning of M-Commerce, Benefits of M-Commerce, Trends in M-Commerce
2	E-Business & Applications
	<ul style="list-style-type: none"> • E-Business: Meaning, Launching an E-Business, Different phases of Launching an E-Business • Important Concepts in E-Business: Data Warehouse, Customer Relationship Management, Supply Chain Management, Enterprise Resource Planning • Bricks and Clicks business models in E-Business: Brick and Mortar, Pure Online, Bricks and Clicks, Advantages of Bricks & Clicks Business Model, Superiority of Bricks and Clicks E-Business Applications: E-Procurement, E-Communication, E-Delivery, E-Auction, E-Trading. • Electronic Data Interchange (EDI) in E-Business: Meaning of EDI, Benefits of EDI, Drawbacks of EDI, Applications of EDI. • Website : Design and Development of Website, Advantages of Website, Principles of Web Design, Life Cycle Approach for Building a Website, Different Ways of Building a Website
3	Payment, Security, Privacy & Legal Issues in E-Commerce
	<ul style="list-style-type: none"> • Issues Relating to Privacy and Security in E-Business • Electronic Payment Systems: Features, Different Payment Systems : Debit Card, Credit Card, Smart Card, E-cash, E-Cheque, E-wallet, Electronic Fund Transfer. • Payment Gateway: Introduction, Payment Gateway Process, Payment Gateway Types, Advantages and Disadvantages of Payment Gateway. • Types of Transaction Security • E-Commerce Laws: Need for E-Commerce laws, E-Commerce laws in India, Legal Issues in E-commerce in India, IT Act 2000



SN	Modules/ Units
4	Digital Marketing
	<ul style="list-style-type: none"> • Introduction to Digital Marketing, Advantages and Limitations of Digital Marketing. • Various Activities of Digital Marketing: Search Engine Optimization, Search Engine Marketing, Content Marketing & Content Influencer Marketing, Campaign Marketing, Email Marketing, Display Advertising, Blog Marketing, Viral Marketing, Podcasts & Vodcasts. • Digital Marketing on various Social Media platforms. • Online Advertisement, Online Marketing Research, Online PR • Web Analytics • Promoting Web Traffic • Latest developments and Strategies in Digital Marketing.



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Elective Courses (EC)

Group B: Marketing Electives

3. Sales and Distribution Management

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction	15
2	Market Analysis and Selling	15
3	Distribution Channel Management	15
4	Performance Evaluation, Ethics and Trends	15
Total		60

Objectives

SN	Objectives
1	To develop understanding of the sales & distribution processes in Organizations
2	To get familiarized with concepts, approaches and the practical aspects of the key decision making variables in sales management and distribution channel Management



SN	Modules/ Units
1	Introduction
	<p>a) Sales Management:</p> <ul style="list-style-type: none"> • Meaning, Role of Sales Department, Evolution of Sales Management • Interface of Sales with Other Management Functions • Qualities of a Sales Manager • Sales Management: Meaning, Developments in Sales Management- Effectiveness to Efficiency, Multidisciplinary Approach, Internal Marketing, Increased Use of Internet, CRM, Professionalism in Selling. • Structure of Sales Organization – Functional, Product Based, Market Based, Territory Based, Combination or Hybrid Structure <p>b) Distribution Management:</p> <ul style="list-style-type: none"> • Meaning, Importance, Role of Distribution, Role of Intermediaries, Evolution of Distribution Channels. <p>c) Integration of Marketing, Sales and Distribution</p>
2	Market Analysis and Selling
	<p>a) Market Analysis:</p> <ul style="list-style-type: none"> • Market Analysis and Sales Forecasting, Methods of Sales Forecasting • Types of Sales Quotas – Value Quota, Volume Quota, Activity Quota, Combination Quota • Factors Determining Fixation of Sales Quota • Assigning Territories to Salespeople <p>b) Selling:</p> <ul style="list-style-type: none"> • Process of Selling, Methods of Closing a Sale, Reasons for Unsuccessful Closing • Theories of Selling – Stimulus Response Theory, Product Orientation Theory, Need Satisfaction Theory • Selling Skills – Communication Skill, Listening Skill, Trust Building Skill, Negotiation Skill, Problem Solving Skill, Conflict Management Skill • Selling Strategies – Softsell Vs. Hardsell Strategy, Client Centered Strategy, Product-Price Strategy, Win-Win Strategy, Negotiation Strategy • Difference Between Consumer Selling and Organizational Selling • Difference Between National Selling and International Selling



SN	Modules/ Units
3	Distribution Channel Management
	<ul style="list-style-type: none"> • Management of Distribution Channel – Meaning & Need • Channel Partners- Wholesalers, Distributors and Retailers & their Functions in Distribution Channel, Difference Between a Distributor and a Wholesaler • Choice of Distribution System – Intensive, Selective, Exclusive • Factors Affecting Distribution Strategy – Locational Demand, Product Characteristics, Pricing Policy, Speed or Efficiency, Distribution Cost • Factors Affecting Effective Management Of Distribution Channels <ul style="list-style-type: none"> ▪ Channel Design ▪ Channel Policy ▪ Channel Conflicts: Meaning, Types – Vertical, Horizontal, Multichannel, Reasons for Channel Conflict ▪ Resolution of Conflicts: Methods – Kenneth Thomas’s Five Styles of Conflict Resolution ▪ Motivating Channel Members ▪ Selecting Channel Partners ▪ Evaluating Channels ▪ Channel Control
4	Performance Evaluation, Ethics and Trends
	<p>a) Evaluation & Control of Sales Performance:</p> <ul style="list-style-type: none"> • Sales Performance – Meaning • Methods of Supervision and Control of Sales Force • Sales Performance Evaluation Criteria- Key Result Areas (KRAs) • Sales Performance Review • Sales Management Audit <p>b) Measuring Distribution Channel Performance:</p> <ul style="list-style-type: none"> • Evaluating Channels- Effectiveness, Efficiency and Equity • Control of Channel – Instruments of Control – Contract or Agreement, Budgets and Reports, Distribution Audit <p>c) Ethics in Sales Management</p> <p>d) New Trends in Sales and Distribution Management</p>



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**Elective Courses (EC)
Group B: Marketing Electives**

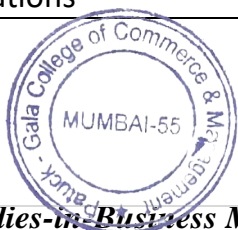
4. Customer Relationship Management

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to Customer Relationship Management	15
2	CRM Marketing Initiatives, Customer Service and Data Management	15
3	CRM Strategy, Planning, Implementation and Evaluation	15
4	CRM New Horizons	15
Total		60

Objectives

SN	Objectives
1	To understand concept of Customer Relationship Management (CRM) and implementation of Customer Relationship Management
2	To provide insight into CRM marketing initiatives, customer service and designing CRM strategy
3	To understand new trends in CRM, challenges and opportunities for Organizations



SN	Modules/ Units
1	Introduction to Customer Relationship Management
	<ul style="list-style-type: none"> • Concept, Evolution of Customer Relationships: Customers as strangers, acquaintances, friends and partners • Objectives, Benefits of CRM to Customers and Organisations, Customer Profitability Segments, Components of CRM: Information, Process, Technology and People, Barriers to CRM • Relationship Marketing and CRM: Relationship Development Strategies: Organizational Pervasive Approach, Managing Customer Emotions, Brand Building through Relationship Marketing, Service Level Agreements, Relationship Challenges
2	CRM Marketing Initiatives, Customer Service and Data Management
	<ul style="list-style-type: none"> • CRM Marketing Initiatives: Cross-Selling and Up-Selling, Customer Retention, Behaviour Prediction, Customer Profitability and Value Modeling, Channel Optimization, Personalization and Event-Based Marketing • CRM and Customer Service: Call Center and Customer Care: Call Routing, Contact Center Sales-Support, Web Based Self Service, Customer Satisfaction Measurement, Call-Scripting, Cyber Agents and Workforce Management • CRM and Data Management: Types of Data: Reference Data, Transactional Data, Warehouse Data and Business View Data, Identifying Data Quality Issues, Planning and Getting Information Quality, Using Tools to Manage Data, Types of Data Analysis: Online Analytical Processing (OLAP), Clickstream Analysis, Personalisation and Collaborative Filtering, Data Reporting
3	CRM Strategy, Planning, Implementation and Evaluation
	<ul style="list-style-type: none"> • Understanding Customers: Customer Value, Customer Care, Company Profit Chain: Satisfaction, Loyalty, Retention and Profits • Objectives of CRM Strategy, The CRM Strategy Cycle: Acquisition, Retention and Win Back, Complexities of CRM Strategy • Planning and Implementation of CRM: Business to Business CRM, Sales and CRM, Sales Force Automation, Sales Process/ Activity Management, Sales Territory Management, Contact Management, Lead Management, Configuration Support, Knowledge Management CRM Implementation: Steps- Business Planning, Architecture and Design, Technology Selection, Development, Delivery and Measurement • CRM Evaluation: Basic Measures: Service Quality, Customer Satisfaction and Loyalty, Company 3E Measures: Efficiency, Effectiveness and Employee Change



4	CRM New Horizons
	<ul style="list-style-type: none"> • e-CRM: Concept, Different Levels of E- CRM, Privacy in E-CRM: • Software App for Customer Service: <ul style="list-style-type: none"> ▪ Activity Management, Agent Management, Case Assignment, Contract Management, Customer Self Service, Email Response Management, Escalation, Inbound Communication Management, Invoicing, Outbound Communication Management, Queuing and Routing, Scheduling • Social Networking and CRM • Mobile-CRM • CRM Trends, Challenges and Opportunities • Ethical Issues in CRM



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Core Course (CC)

5. Logistics and Supply Chain Management

Modules at a Glance

SN	Modules	No. of Lectures
1	Overview of Logistics and Supply Chain Management	15
2	Elements of Logistics Mix	15
3	Inventory Management, Logistics Costing, Performance Management and Logistical Network Analysis	15
4	Recent Trends in Logistics and Supply Chain Management	15
Total		60

Objectives

SN	Objectives
1	To provide students with basic understanding of concepts of logistics and supply chain management
2	To introduce students to the key activities performed by the logistics function
3	To provide an insight in to the nature of supply chain, its functions and supply chain systems
4	To understand global trends in logistics and supply chain management



SN	Modules/ Units
1	<p>Overview of Logistics and Supply Chain Management</p> <p>a) Introduction to Logistics Management</p> <ul style="list-style-type: none"> • Meaning, Basic Concepts of Logistics- Logistical Performance Cycle, Inbound Logistics, Inprocess Logistics, Outbound Logistics, Logistical Competency, Integrated Logistics , Reverse Logistics and Green Logistics • Objectives of Logistics, Importance of Logistics, Scope of Logistics, Logistical Functions/Logistic Mix, Changing Logistics Environment <p>b) Introduction to Supply Chain Management</p> <ul style="list-style-type: none"> • Meaning, Objectives, Functions, Participants of Supply Chain, Role of Logistics in Supply Chain, Comparison between Logistics and Supply Chain Management, Channel Management and Channel Integration <p>c) Customer Service: Key Element of Logistics</p> <ul style="list-style-type: none"> • Meaning of Customer Service, Objectives, Elements, Levels of customer service, Rights of Customers <p>d) Demand Forecasting</p> <ul style="list-style-type: none"> • Meaning, Objectives ,Approaches to Forecasting, Forecasting Methods, Forecasting Techniques, (Numerical on Simple Moving Average, Weighted Moving Average)
2	<p>Elements of Logistics Mix</p> <p>a) Transportation</p> <ul style="list-style-type: none"> • Introduction, Principles and Participants in Transportation, Transport Functionality, Factors Influencing Transportation Decisions, Modes of Transportation- Railways, Roadways, Airways, Waterways, Ropeways, Pipeline, Transportation Infrastructure, Intermodal Transportation <p>b) Warehousing</p> <ul style="list-style-type: none"> • Introduction, Warehouse Functionality, Benefits of Warehousing, Warehouse Operating Principles, Types of Warehouses, Warehousing Strategies, Factors affecting Warehousing <p>c) Materials Handling</p> <ul style="list-style-type: none"> • Meaning, Objectives, Principles of Materials Handling, Systems of Materials Handling, Equipments used for Materials Handling, Factors affecting Materials Handling Equipments <p>d) Packaging</p> <ul style="list-style-type: none"> • Introduction, Objectives of Packaging, Functions/Benefits of Packaging, Design Considerations in Packaging, Types of Packaging Material, Packaging Costs



SN	Modules/ Units
3	Inventory Management, Logistics Costing, Performance Management and Logistical Network Analysis
	<p>a) Inventory Management</p> <ul style="list-style-type: none"> • Meaning, Objectives, Functions, Importance, Techniques of Inventory Management (Numericals - EOQ and Reorder levels) <p>b) Logistics Costing</p> <ul style="list-style-type: none"> • Meaning, Total Cost Approach, Activity Based Costing, Mission Based Costing <p>c) Performance Measurement in Supply Chain</p> <ul style="list-style-type: none"> • Meaning, Objectives of Performance Measurement, Types of Performance Measurement, Dimensions of Performance Measurement, Characteristics of Ideal Measurement System <p>d) Logistical Network Analysis</p> <ul style="list-style-type: none"> • Meaning, Objectives, Importance, Scope, RORO/LASH
4	Recent Trends in Logistics and Supply Chain Management
	<p>a) Information Technology in Logistics</p> <ul style="list-style-type: none"> • Introduction, Objectives, Role of Information Technology in Logistics and Supply Chain Management, Logistical Information System, Principles of Logistical Information System, Types of Logistical Information System, Logistical Information Functionality, Information Technology Infrastructure <p>b) Modern Logistics Infrastructure</p> <ul style="list-style-type: none"> • Golden Quadrilateral, Logistics Parks, Deep Water Ports, Dedicated Freight Corridor, Inland Container Depots/Container Freight Stations, Maritime Logistics, Double Stack Containers/Unit Trains <p>c) Logistics Outsourcing</p> <ul style="list-style-type: none"> • Meaning, Objectives, Benefits/Advantages of Outsourcing, Third Party Logistics Provider, Fourth Party Logistics Provider, Drawbacks of Outsourcing, Selection of Logistics Service Provider, Outsourcing-Value Proposition <p>d) Logistics in the Global Environment</p> <ul style="list-style-type: none"> • Managing the Global Supply Chain, Impact of Globalization on Logistics and Supply Chain Management, Global Logistics Trends, Global Issues and Challenges in Logistics and Supply Chain Management



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Ability Enhancement Courses (AEC)

6. Corporate Communication & Public Relations

Modules at a Glance

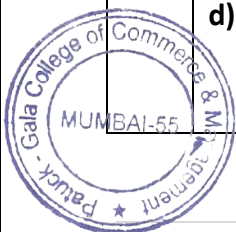
SN	Modules	No. of Lectures
1	Foundation of Corporate Communication	15
2	Understanding Public Relations	15
3	Functions of Corporate Communication and Public Relations	15
4	Emerging Technology in Corporate Communication and Public Relations	15
Total		60

Objectives

SN	Objectives
1	To provide the students with basic understanding of the concepts of corporate communication and public relations
2	To introduce the various elements of corporate communication and consider their roles in managing organizations
3	To examine how various elements of corporate communication must be coordinated to communicate effectively
4	To develop critical understanding of the different practices associated with corporate communication



SN	Modules/ Units
1	Foundation of Corporate Communication
	<p>a) Corporate Communication: Scope and Relevance</p> <ul style="list-style-type: none"> • Introduction, Meaning, Scope, Corporate Communication in India, Need/ Relevance of Corporate Communication in Contemporary Scenario <p>b) Keys concept in Corporate Communication</p> <ul style="list-style-type: none"> • Corporate Identity: Meaning and Features, Corporate Image: Meaning, Factors Influencing Corporate Image, Corporate Reputation: Meaning, Advantages of Good Corporate Reputation <p>c) Ethics and Law in Corporate Communication</p> <ul style="list-style-type: none"> • Importance of Ethics in Corporate Communication, Corporate Communication and Professional Code of Ethics, Mass Media Laws: Defamation, Invasion of Privacy, Copyright Act, Digital Piracy, RTI
2	Understanding Public Relations
	<p>a) Fundamental of Public Relations:</p> <ul style="list-style-type: none"> • Introduction, Meaning, Essentials of Public Relations, Objectives of Public Relations, Scope of Public Relations, Significance of Public Relations in Business <p>b) Emergence of Public Relations:</p> <ul style="list-style-type: none"> • Tracing Growth of Public Relations, Public Relations in India, Reasons for Emerging International Public Relations <p>c) Public Relations Environment:</p> <ul style="list-style-type: none"> • Introduction, Social and Cultural Issues, Economic Issues, Political Issues, Legal Issues <p>d) Theories used in Public Relations:</p> <ul style="list-style-type: none"> • Systems Theory, Situational Theory, Social Exchange Theory, Diffusion Theory
3	Functions of Corporate Communication and Public Relations
	<p>a) Media Relations:</p> <ul style="list-style-type: none"> • Introduction, Importance of Media Relations, Sources of Media Information, Building Effective Media Relations, Principles of Good Media Relations <p>b) Employee Communication:</p> <ul style="list-style-type: none"> • Introduction, Sources of Employee Communications, Organizing Employee Communications, Benefits of Good Employee Communications, Steps in Implementing An Effective Employee Communications Programme, Role of Management in Employee Communications <p>c) Crisis Communication:</p> <ul style="list-style-type: none"> • Introduction, Impact of Crisis, Role of Communication in Crisis, Guidelines for Handling Crisis, Trust Building <p>d) Financial Communication:</p> <ul style="list-style-type: none"> • Introduction, Tracing the Growth of Financial Communication in India, Audiences for Financial Communication, Financial Advertising



SN	Modules/ Units
4	Emerging Technology in Corporate Communication and Public Relations
	<p>a) Contribution of Technology to Corporate Communication</p> <ul style="list-style-type: none"> • Introduction, Today's Communication Technology, Importance of Technology to Corporate Communication, Functions of Communication Technology in Corporate Communication, Types of Communication Technology, New Media: Web Conferencing, Really Simple Syndication (RSS) <p>b) Information Technology in Corporate Communication</p> <ul style="list-style-type: none"> • Introduction, E-media Relations, E-internal Communication, E-brand Identity and Company Reputation <p>c) Corporate Blogging</p> <ul style="list-style-type: none"> • Introduction, Defining Corporate Blogging, Characteristics of a Blog, Types of Corporate Blogs, Role of Corporate Blogs, Making a Business Blog



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**Revised Syllabus of Courses of Bachelor of Management Studies
(BMS) Programme at Semester VI
with effect from the Academic Year 2018-2019**

Elective Courses (EC)

Group B: Marketing Electives

1. Brand Management

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to Brand Management	15
2	Planning and Implementing Brand Marketing Programs	15
3	Measuring and Interpreting Brand Performance	15
4	Growing and Sustaining Brand Equity	15
Total		60

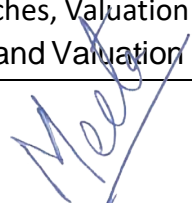
Objectives

SN	Objectives
1	To understand the meaning and significance of Brand Management
2	To Know how to build, sustain and grow brands
3	To know the various sources of brand equity



SN	Modules/ Units
1	<p>Introduction to Brand Management</p> <p>a) Introduction to Brand Management:</p> <ul style="list-style-type: none"> • Meaning of Brand, Branding, Brand Management, Importance of Branding to Consumers, Firms, Brands v/s Products, Scope of Branding, Branding Challenges and Opportunities, Strategic Brand Management Process, Customer Based Brand Equity model (CBBE), Sources of Brand Equity, Steps of Brand Building including Brand Building Blocks, Brand Positioning: Meaning, Importance, Basis
2	<p>Planning and Implementing Brand Marketing Programs</p> <p>a) Planning and Implementing Brand Marketing Programs:</p> <ul style="list-style-type: none"> • Brand Elements: Meaning, Criteria for choosing Brand Elements, Types of Brand Elements • Integrating Marketing Programs and Activities • Personalising Marketing: Experiential Marketing, One to One Marketing, Permission Marketing • Product Strategy: Perceived Quality and Relationship Marketing • Pricing Strategy: Setting Prices to Build Brand Equity • Channel Strategy: Direct, Indirect Channels • Promotion Strategy: Developing Integrated Marketing Communication Programs • Leveraging Secondary Brand Associations to Build Brand Equity: Companies, Countries, Channel of Distribution, Co-branding, Characters, Events.
3	<p>Measuring and Interpreting Brand Performance</p> <p>a) The Brand Value Chain</p> <p>b) Measuring Sources of Brand Equity:</p> <ul style="list-style-type: none"> • Qualitative Research Techniques: Projective Techniques: Completion, Comparison, Brand Personality and Values: The Big Five, Free Association • Quantitative Research Techniques: Brand Awareness: Recognition, Recall, Brand Image, Brand Responses <p>c) Young and Rubicam's Brand Asset Valuator</p> <p>d) Measuring Outcomes of Brand Equity</p> <ul style="list-style-type: none"> • Comparative Methods: Brand based Comparative Approaches, Marketing Based Comparative Approaches, Conjoint Analysis • Holistic Methods: Residual Approaches, Valuation Approaches: Historical Perspectives and Interbrand's Brand Valuation Methodology




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4	Growing and Sustaining Brand Equity
	<p>a) Designing & Implementing Branding Strategies:</p> <ul style="list-style-type: none"> • Brand Architecture: Meaning of Brand Architecture, The Brand-Product Matrix, Breadth of a Branding Strategy, Depth of a Branding Strategy • Brand Hierarchy: Meaning of Brand Hierarchy, Building Equity at Different Hierarchy Levels • Cause Marketing to Build Brand Equity: Meaning of Cause Marketing, Advantages, Green Marketing <p>b) Brand Extensions:</p> <ul style="list-style-type: none"> • Meaning, Advantages, Disadvantages, Brand Extension and Brand Equity <p>c) Managing Brands over Time:</p> <ul style="list-style-type: none"> • Reinforcing Brands, Revitalising Brands <p>d) Building Global Customer Based Brand Equity</p>



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**Elective Courses (EC)
Group B: Marketing Electives**

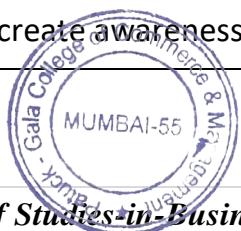
2. Retail Management

Modules at a Glance

SN	Modules	No. of Lectures
1	Retail Management- An overview	15
2	Retail Consumer and Retail Strategy	15
3	Merchandise Management and Pricing	15
4	Managing and Sustaining Retail	15
Total		60

Objectives

SN	Objectives
1	To familiarize the students with retail management concepts and operations
2	To provide understanding of retail management and types of retailers
3	To develop an understanding of retail management terminology including merchandize management, store management and retail strategy.
4	To acquaint the students with legal and ethical aspects of retail management
5	To create awareness about emerging trends in retail management



SN	Modules/ Units
1	<p>Retail Management- An overview</p> <p>a) Retail Management:</p> <ul style="list-style-type: none"> • Introduction and Meaning, Significance, Factors Influencing Retail Management, Scope of Retail Management <p>b) Retail Formats:</p> <ul style="list-style-type: none"> • Concept of Organized Retailing: Factors Responsible for the Growth of Organized Retail in India, Multichannel Retailing: Meaning and Types, E-tailing: Meaning, Advantages and Limitations <p>c) Emerging Trends in Retailing</p> <ul style="list-style-type: none"> • Impact of Globalization on Retailing • I.T in Retail: Importance, Advantages and Limitations, Applications of I.T. in Retail: EDI, Bar Coding, RFID Tags, Electronic Surveillance, Electronic Shelf Labels • FDI in Retailing: Meaning, Need for FDI in Indian Retail Scenario • Franchising: Meaning, Types, Advantages and Limitations, Franchising in India • Green Retailing • Airport Retailing
2	<p>Retail Consumer and Retail Strategy</p> <p>a) Retail Consumer/Shopper:</p> <ul style="list-style-type: none"> • Meaning of Retail Shopper, Factors Influencing Retail Shoppers, Changing Profile of Retail Shoppers, Market Research as a Tool for Understanding Retail Markets and Shoppers <p>b) CRM in Retail:</p> <ul style="list-style-type: none"> • Meaning, Objectives • Customer Retention Approaches: Frequent Shopper Programme, Special Customer Services, Personalization, Community <p>c) Retail Strategy:</p> <ul style="list-style-type: none"> • Meaning, Steps in Developing Retail Strategy, Retail Value Chain <p>d) Store Location Selection:</p> <ul style="list-style-type: none"> • Meaning, Types of Retail Locations, Factors Influencing Store Location <p>e) HRM in Retail:</p> <ul style="list-style-type: none"> • Meaning, Significance, Functions • Organization Structure in Retail: Meaning, Factors Influencing Designing Organization Structure, Organization Structure for Small Stores/Single Stores/Independent Retailers and Retail Store Chain/Department Store



SN	Modules/ Units
3	<p>Merchandise Management and Pricing</p> <p>a) Merchandise Management</p> <ul style="list-style-type: none"> • Concept, Types of Merchandise, Principles of Merchandising, Merchandise Planning- Meaning and Process, Merchandise Category – Meaning, Importance, Components, Role of Category Captain, Merchandise Procurement/Sourcing- Meaning, Process, Sources for Merchandise <p>b) Buying Function:</p> <ul style="list-style-type: none"> • Meaning, Buying Cycle, Factors Affecting Buying Functions, Functions of Buying for Different Types of Organizations Young and Rubicam’s Brand Asset Valuator- Independent Store, Retail Chain, Non-store Retailer <p>c) Concept of Lifestyle Merchandising</p> <p>d) Private Label</p> <ul style="list-style-type: none"> • Meaning, Need and Importance, Private Labels in India <p>e) Retail Pricing</p> <ul style="list-style-type: none"> • Meaning, Considerations in Setting Retail Pricing • Pricing Strategies: High/ Low Pricing: Meaning, Benefits, Everyday Low Pricing: Meaning, Benefits, Market Skimming, Market Penetration, Leader Pricing, Odd Pricing, Single Pricing, Multiple Pricing, Anchor Pricing • Variable Pricing and Price Discrimination- Meaning Types: <ul style="list-style-type: none"> ▪ Individualized Variable Pricing/First Degree Price ▪ Self-Selected Variable Pricing/ Second Degree Price Discrimination- Clearance and Promotional Markdowns, Coupons, Price Bundling, Multiple – Unit Pricing ▪ Variable Pricing by Market Segment/ Third Degree Price Discrimination
4	<p>Managing and Sustaining Retail</p> <p>a) Retail Store Operations:</p> <ul style="list-style-type: none"> • Meaning, Responsibilities of Store Manager, The 5 S’s of Retail Operations (Systems, Standards, Stock, Space, Staff) <p>b) Store Design and Layout:</p> <ul style="list-style-type: none"> • Store Design- Meaning, Objectives, Principles, Elements of Exterior and Interior Store Design, Store Atmospherics and Aesthetics • Store Layout- Meaning, Types: Grid, Racetrack, Free Form • Signage and Graphics: Meaning, Significance, Concept of Digital Signage • Feature Areas: Meaning, Types: Windows, Entrances, Freestanding Displays, End Caps, Promotional Aisles, Walls, Dressing Rooms, Cash Wraps



SN	Modules/ Units
	<p>c) Visual Merchandising and Display:</p> <ul style="list-style-type: none"> • Visual Merchandising- Meaning, Significance, Tools Used for Visual Merchandising • The Concept of Planogram • Display- Meaning, Methods of Display, Errors in Creating Display <p>d) Mall Management</p> <ul style="list-style-type: none"> • Meaning and Components: Positioning, Zoning, Promotion and Marketing, Facility Management, Finance Management <p>e) Legal and Ethical Aspects of Retailing</p> <ul style="list-style-type: none"> • Licenses/Permissions Required to Start Retail Store in India • Ethical Issues in Retailing <p>Career Options in Retailing</p>



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Elective Courses (EC)

Group B: Marketing Electives

3. International Marketing

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to International Marketing & Trade	15
2	International Marketing Environment and Marketing Research	15
3	International Marketing Mix	15
4	Developments in International Marketing	15
Total		60

Objectives

SN	Objectives
1	To understand International Marketing, its Advantages and Challenges.
2	To provide an insight on the dynamics of International Marketing Environment.
3	To understand the relevance of International Marketing Mix decisions and recent developments in Global Market



SN	Modules/ Units
1	<p data-bbox="280 203 927 237">Introduction to International Marketing & Trade</p> <p data-bbox="280 253 868 286">a) Introduction of International Marketing:</p> <ul data-bbox="328 302 1406 645" style="list-style-type: none"> • Meaning, Features of International Marketing, Need and Drivers of International Marketing, Process of International Marketing, Phases of International Marketing, Benefits of International Marketing, Challenges of International Marketing, Difference between Domestic and International Marketing, Different Orientations of International Marketing : EPRG Framework, Entering International Markets :Exporting, Licensing, Franchising, Mergers and Acquisition, Joint Ventures, Strategic Alliance, Wholly Owned Subsidiaries, Contract Manufacturing and Turnkey Projects, Concept of Globalization <p data-bbox="280 660 807 694">b) Introduction to International Trade:</p> <ul data-bbox="328 710 1406 784" style="list-style-type: none"> • Concept of International Trade, Barriers to Trade: Tariff and Non Tariff, Trading Blocs : SAARC, ASEAN, NAFTA, EU, OPEC
2	<p data-bbox="280 851 1114 884">International Marketing Environment and Marketing Research</p> <p data-bbox="280 900 836 934">a) International Marketing Environment:</p> <ul data-bbox="328 949 1406 1384" style="list-style-type: none"> • Economic Environment : International Economic Institution (World Bank, IMF, IFC) ,International Economic Integration (Free Trade Agreement, Customs Union, Common Market, Economic Union) • Political and Legal Environment: Political System (Democracy, Authoritarianism, Communism), Political Risk, Political Instability, Political Intervention. Legal Systems (Common Law, Civil Law, Theocratic Law), Legal Differences, Anti Dumping Law and Import License. • Cultural Environment : Concept , Elements of Culture (Language, Religion, Values and Attitude , Manners and Customs, Aesthetics and Education) , HOFSTEDE's Six Dimension of Culture , Cultural Values (Individualism v/s Collectivism) <p data-bbox="280 1400 603 1433">b) Marketing Research:</p> <ul data-bbox="328 1449 1406 1568" style="list-style-type: none"> • Introduction, Need for Conducting International Marketing Research, International Marketing Research Process, Scope of International Marketing Research, IT in Marketing Research
3	<p data-bbox="280 1635 660 1668">International Marketing Mix</p> <p data-bbox="280 1684 735 1718">a) International Product Decision</p> <ul data-bbox="328 1733 1406 1937" style="list-style-type: none"> • International Product Line Decisions, Product Standardization v/s Adaptation Argument, International Product Life Cycle, Role of Packaging and Labelling in International Markets, Branding Decisions in International Markets, International Market Segmentation and Targeting, International Product Positioning



SN	Modules/ Units
	<p>b) International Pricing Decision:</p> <ul style="list-style-type: none"> • Concept of International Pricing, Objectives of International Pricing, Factors Affecting International Pricing • International Pricing Methods: Cost Based, Demand Based, Competition Based , Value Pricing, Target Return Pricing and Going Rate Pricing • International Pricing Strategies : Skimming Pricing, Penetration Pricing , Predatory Pricing • International Pricing Issues : Gray Market , Counter Trade, Dumping, Transfer Pricing <p>c) International Distribution Decisions</p> <ul style="list-style-type: none"> • Concept of International Distribution Channels, Types of International Distribution Channels, Factors Influencing Selection of International Distribution Channel <p>d) International Promotion Decisions</p> <ul style="list-style-type: none"> • Concept of International Promotion Decision • Planning International Promotional Campaigns: Steps - Determine the Target Audience, Determine Specific Campaigns, Determine Budget, Determine Message, Determine Campaign Approach and Determine Campaign Effectiveness • Standardization V/S Adaptation of International Promotional Strategies • International Promotional Tools/Elements
4	Developments in International Marketing
	<p>a) Introduction -Developing International Marketing Plan:</p> <ul style="list-style-type: none"> • Preparing International Marketing Plan, Examining International Organisational Design, Controlling International Marketing Operations, Devising International Marketing Plan <p>b) International strategies:</p> <ul style="list-style-type: none"> • Need for International Strategies, Types of International Strategies <p>c) International Marketing of Services</p> <ul style="list-style-type: none"> • Concept of International Service Marketing, Features of International Service Marketing, Need of International Service Marketing, Drivers of Global Service Marketing, Advantages and Disadvantages of Global Service Marketing, Service Culture




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University of Mumbai



**B.Com. (Banking & Insurance)
Programme
Three Year Integrated Programme -
Six Semesters
*Course Structure***

Under Choice Based Credit System

**To be implemented from Academic Year- 2016-2017
Progressively**

Board of Studies-in-Banking & Finance, University of Mumbai



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Board of Studies-in-Banking & Finance, University of Mumbai 2 | Page

Revised Syllabus of courses of B.Com. (Banking & Insurance)
Programme at Semester I
with effect from the Academic Year 2016-2017

Elective Courses (EC)

1. Environment and Management of Financial Services

Sr. No.	Modules	No. of Lectures
1	Introduction to Financial System	15
2	Phases of Development of Banking and Insurance	15
3	Management, Regulation and Development	15
4	Regulatory and Developmental Framework of Banking & Insurance	15
Total		60



Sr. No.	Modules / Units
1	Introduction to Financial System
	<ul style="list-style-type: none"> • Financial System <ul style="list-style-type: none"> ▪ Institutional set- up ▪ Marketing Structure ▪ Instruments ▪ Overview of different kinds of financial services. (e.g Leasing, Hire purchase, factoring, forfaiting, Bill financing/Bill discounting, housing finance, letter of credit, insurance, venture capital, merchant banking, stock broking and credit rating.) • Meaning, Definition and scope of Banking and Insurance.
2	Phases of Development of Banking and Insurance
	<ul style="list-style-type: none"> • Significance and Role of Banking and Insurance in mobilizing savings, investment, accumulation and economic growth. • Functions and working of banking and insurance companies
3	Management, Regulation and Development
	<ul style="list-style-type: none"> • Risk management within the organizations of Banks and Insurance companies • Asset - Liability Management in Banking and Insurance • Organisational structure and management
4	Regulatory and Developmental Framework of Banking & Insurance
	<ul style="list-style-type: none"> • Banking companies and RBI Acts and legal framework governing the insurance. • Developmental Activities of RBI and IRDA • Mechanism of supervision and regulation. • Prudential Norms.



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**Revised Syllabus of courses of B.Com. (Banking & Insurance)
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Elective Courses (EC)

3.Financial Accounting

Modules at a Glance

Sr. No.	Module s	No. of Lectures
1	Introduction to accounting	12
2	Classification of Income & Expenses & Accounting Standards	12
3	Issues of Shares, Stock Valuation & Hire purchase	20
4	Final Accounts	16
Total		60



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Sr. No.	Modules / Units
1	Introduction to accounting
	Meaning, scope, objectives, need, importance and limitations of accounting. Basic accounting terminology. Branches of accounting. Accounting concepts, Conventions and Principles. Double Entry System, Classifications of accounts, Rules of debit and credit. Writing of journal Entries and Ledger, Sub division of journal and Trial Balance
2	Classification of Income & Expenses & Accounting Standards
	Classifications of Income, Expenditure and Receipts on the basis of capital and revenue. Source documents required for practical accounting. Introduction to Bank Reconciliation Statement and Errors and their Rectification. Accounting Standard 1, 2, 6, 8, 9, 10. Understanding Fair value concept, Overview of Ind-AS vis-a-vis International Financial Reporting Standards (IFRSs).
3	Issues of Shares, Stock Valuation & Hire purchase
	Introduction to issue of shares. Stock valuation (FIFO and Weighted Average Method only) Hire Purchase Transactions (calculation of interest, accounting as per asset purchase method only, exclude repossession), Introduction to Depreciation: Fixed Installment method, Written Down Value Method, Change of method. Valuation of goodwill (problems based on average profit method and super profit method only)
4	Final Accounts
	Trading Account, Profit and Loss Account, Balance Sheet, Adjustment Entries. Introduction to Accounts of Non Profit Organizations



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Revised Syllabus of Courses of B.Com. (Banking & Insurance)

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Ability Enhancement Courses (AEC)

4. Business Communication - I

Modules at a Glance

Sr. No	Module s	No. of Lectures
1	Theory of Communication	15
2	Obstacles to Communication in Business World	15
3	Business Correspondence	15
4	Language and Writing Skills	15
Total		60



Sr. No.	Modules / Units
1	Theory of Communication
	<p>Concept of Communication: Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world Impact of technological advancements on Communication</p> <p>Channels and Objectives of Communication: Channels- Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine</p> <p>Objectives of Communication: Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given)</p> <p>Methods and Modes of Communication: Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax] Computers and E- communication Video and Satellite Conferencing</p>
2	Obstacles to Communication in Business World
	<p>Problems in Communication /Barriers to Communication: Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers</p> <p>Listening: Importance of Listening Skills, Cultivating good Listening Skills – 4</p> <p>Introduction to Business Ethics: Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility Teachers can adopt a case study approach and address issues such as the following so as to orient and sensitize the student community to actual business practices: Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste, Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace Piracy, Insurance, Child Labour</p>
3	Business Correspondence



	<p>Theory of Business Letter Writing: Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing,</p> <p>Personnel Correspondence: Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation (to be taught but not to be tested in the examination)]</p>
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Sr. No.	Modules / Units
4	Language and Writing Skills
	<p>Commercial Terms used in Business</p> <p>Communication Paragraph Writing: Developing an idea, using appropriate linking devices, etc Cohesion and Coherence, self-editing, etc [Interpretation of technical data, Composition on a given situation, a short informal report etc.]</p> <p>Activities</p> <ul style="list-style-type: none"> ▪ Listening Comprehension ▪ Remedial Teaching ▪ Speaking Skills: Presenting a News Item, Dialogue and Speeches ▪ Paragraph Writing: Preparation of the first draft, Revision and Self – Editing, Rules of spelling. ▪ Reading Comprehension: Analysis of texts from the fields of Commerce and Management



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Revised Syllabus of Courses of B.Com. (Banking & Insurance)

Programme at Semester I

with Effect from the Academic Year 2016-2017

Skill Enhancement Courses (SEC)

5.Foundation Course - I

Modules at a Glance

Sr. No.	Module s	No. of Lectures
1	Overview of Indian Society	05
2	Concept of Disparity- 1	10
3	Concept of Disparity-2	10
4	The Indian Constitution	10
5	Significant Aspects of Political Processes	10
Total		45



Sr. No.	Modules / Units
1	Overview of Indian Society
	Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference
2	Concept of Disparity- 1
	Understand the concept of disparity as arising out of stratification and inequality; Explore the disparities arising out of gender with special reference to violence against women, female foeticide (declining sex ratio), and portrayal of women in media; Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities
3	Concept of Disparity-2
	Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences
4	The Indian Constitution
	Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution
5	Significant Aspects of Political Processes
	The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics



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Revised Syllabus of courses of B.Com. (Banking & Insurance)

Programme at Semester II

with effect from the Academic Year 2016-2017

Elective Courses (EC)

1. Principles and Practices of Banking & Insurance

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Banking	15
2	Banking Scenario in India	15
3	Introduction to Insurance	15
4	Insurance Business Environment in India	15
Total		60



Sr. No.	Modules / Units
1	Introduction to Banking
	Basic Concepts: Origin, Need, Types, Scope and Functions of Banking - Need for Regulation and Supervision
2	Banking Scenario in India
	Banking Operations -Types of accounts - Banking Services - Current Scenario, Financial Inclusion and Banking Regulations & Role of RBI.
3	Introduction to Insurance
	Understanding Risk - Kinds of business risks - Need and Scope of insurance - Evolution of. insurance - Principles of insurance - Types of insurance and policies - Risk and Return relationship
4	Insurance Business Environment in India
	Growth of Insurance Business - Actuarial Role - Claim and Settlement Procedures - Insurance Regulations Role of IRDA.



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**Programme at Semester II
with effect from the Academic Year 2016-2017**

Elective Courses (EC)

2.Business Law

Modules at a Glance

Sr. No.	Module s	No. of Lectures
1	Introduction to Law	08
2	Indian Constitution	10
3	Contract Act	12
4	Special Contract	12
5	Negotiable Instrument Act	10
6	Information Technology Act	08
Total		60



Sr. No.	Modules / Units
1	Introduction to Law
	Meaning, Definitions, Features, Types, Sources and Classification
2	Indian Constitution
	Natural Justice, Special Leave Appeal, Features, Writs, Fundamental Rights
3	Contract Act
	Meaning, Essentials, Agreement, Offer, Acceptance, Consent, Free Consent, Consideration, Capacity of contract, Kinds and Classification of Contract, Performance, Discharge and Termination of Contract, Void - Quasi- Contingent - Wager - Minor Contracts, Breach and Remedies For the Contract.
4	Special Contract
	<ul style="list-style-type: none"> • Indemnity & Guarantee - Meaning, Features, distinguish, position, Surety, discharge of surety • Bailment : Meaning, Types, Features, Position, Lien, Finder of Goods Pledge • Agency: Meaning, Features, types, Position, Ratification, Modes of Creation and Termination, Liabilities. • Sale of Goods Act: Introduction, Meaning, Features, Terms, Goods Classification, Sale and Agreement to sell, Unpaid Seller and position Conditions and Warranty
5	Negotiable Instrument Act
	Features, Promissory Notes, Bills of Exchange, Cheque, Features, Distinguish, Acceptance, Crossing, Dishonor, Position Of Banker, Holder and Holder In Due Course, Privileges, Payment In and Out of Due Course, Types of Instruments, Penalties For Dishonour, Endorsement
6	Information Technology Act
	Objectives, Scheme, Digital Signature, Authorization, E- Governance, Certifying Authorities, Digital Certificates, Cyber



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Elective Courses (EC)

3.Financial Accounting - II

Modules at a Glance

Sr. No.	Module s	No. of Lectures
1	Valuation of Goodwill and Shares	15
2	Buyback of equity shares	15
3	Redemption of preference shares	15
4	Redemption of debentures (excluding buy back of own debentures)	15
Total		60



Sr. No.	Modules / Units
1	Valuation of Goodwill and Shares
	Valuation of Goodwill Maintainable Profit method, Super Profit Method Capitalization method, Annuity Method Valuation of Shares Intrinsic Value Method, Yield method and Fair Value Method
2	Buyback of equity shares
	Company Law/ Legal Provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions) Compliance of conditions including sources, maximum limits and debt equity ratio
3	Redemption of preference shares
	Company Law / Legal Provisions for redemption of preference shares in Companies Act Sources of redemption including divisible profits and proceeds of fresh issue of shares Premium on redemption from security premium and profits of company Capital Redemption Reserve Account - creation and use
4	Redemption of debentures
	Redemption of debentures by payment from sources including out of capital and / or out of profits. Debenture redemption reserve and debenture redemption sinking fund excluding insurance policy. Redemption of debentures by conversion into new class of shares or debentures with options- including at par, premium and discount



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Ability Enhancement Courses (AEC)

4. Business Communication - II

Modules at a Glance

Sr. No.	Module s	No. of Lectures
1	Presentation Skills	15
2	Group Communication	15
3	Business Correspondence	15
4	Language and Writing Skills	15
Total		60



Sr. No.	Modules / Units
1	Presentation Skills
	<p>Presentations: (to be tested in tutorials only) 4 Principles of Effective Presentation Effective use of OHP Effective use of Transparencies How to make a Power-Point Presentation</p>
2	Group Communication
	<p>Interviews: Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit Meetings: Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions Conference: Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR</p>
3	Business Correspondence
	<p>Trade Letters: Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) Only following to be taught in detail:- Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act [Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However students should not be tested on the theory.]</p>
4	Language and Writing Skills
	<p>Reports: Parts, Types, Feasibility Reports, Investigative Reports Summarisation: Identification of main and supporting/sub points Presenting these in a cohesive manner</p>



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Skill Enhancement Courses (SEC)

5.Foundation Course – II

Modules at a Glance

Sr. No.	Module s	No. of Lectures
1	Globalisation and Indian Society	07
2	Human Rights	10
3	Ecology	10
4	Understanding Stress and Conflict	10
5	Managing Stress and Conflict in Contemporary Society	08
Total		45



Sr. No	Modules /Units
1	Globalisation and Indian Society
	Understanding the concepts of liberalization, privatization and globalization; Growth of information technology and communication and its impact manifested in everyday life; Impact of globalization on industry: changes in employment and increasing migration; Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers' suicides.
2	Human Rights
	Concept of Human Rights; origin and evolution of the concept; The Universal Declaration of Human Rights; Human Rights constituents with special reference to Fundamental Rights stated in the Constitution
3	Ecology
	Importance of Environment Studies in the current developmental context; Understanding concepts of Environment, Ecology and their interconnectedness; Environment as natural capital and connection to quality of human life; Environmental Degradation- causes and impact on human life; Sustainable development- concept and components; poverty and environment
4	Understanding Stress and Conflict
	Causes of stress and conflict in individuals and society; Agents of socialization and the role played by them in developing the individual; Significance of values, ethics and prejudices in developing the individual; Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict
5	Managing Stress and Conflict in Contemporary Society
	Types of conflicts and use of coping mechanisms for managing individual stress; Maslow's theory of self-actualisation; Different methods of responding to conflicts in society; Conflict-resolution and efforts towards building peace and harmony in Society



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Core Courses (CC)

6.Organizational Behavior

Modules at a Glance

Sr. No.	Module s	No. of Lectures
1	Introduction of organizational Behavior	15
2	Group Dynamics	15
3	Organizational Culture and Change Management	15
4	Organizational Development.	15
Total		60



Sr. No.	Modules / Units
1	Introduction of organizational Behavior
	Meaning, Nature and scope of OB, Models of OB, Theories of Motivation : <ul style="list-style-type: none"> • Maslow, Herzberg, Mc.Gregor Theory X and Theory Y, William Ouchi's Theory Z, Victor Vroom . ERG theory • Application of the Theories • Motivational techniques in Banking and Insurance Industry
2	Group Dynamics
	<ul style="list-style-type: none"> • Individual Behavior (IQ, EQ, SQ) • Group Formation, Team Building, Team Development. • Goal Setting • Soft Skills, Interpersonal Skills, Multicultural Skills, Cross Cultural Skills. • Johari Window
3	Organizational Culture and Change Management
	<ul style="list-style-type: none"> • Work Culture, Ways for Making Work Culture Effective and Lively, Work Conflicts. • Organizational Change, effects of Resistance to Change, ways to overcome resistance to change. • Time and Stress Management.
4	Organizational Development
	<ul style="list-style-type: none"> • Meaning and Nature of OD. • Techniques of OD. • Importance of OD.



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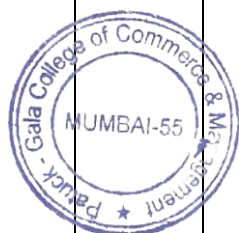
1. Elective Courses (EC)

Financial Management - I
Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Finance and Financial Management	15
2	Financial Goal Setting & Time value of Money	15
3	Investment Decisions: Capital Budgeting	15
4	Financial Decisions	15
Total		60



Sr. No.	Modules / Units
1	<p data-bbox="323 203 1038 237">Introduction to Finance and Financial Management</p> <p data-bbox="323 253 695 286">A) Introduction to Finance</p> <ul data-bbox="371 293 1342 663" style="list-style-type: none"> • Meaning and definition of finance • Importance of finance • Types of Finance: Public and Private • Sources of finance <ol data-bbox="472 450 1342 663" style="list-style-type: none"> 1. Long Term Sources : Term Loans, Debentures, Bonds, Zero Coupon bonds, Convertible Bonds, Equity shares, Preference shares, CD, CP, Public Deposits 2. Short Term Sources: Bank Finance, Trade Credit ,Other Short Term Sources 3. Venture Capital and Hybrid Financing <p data-bbox="323 667 687 701">B) Financial Management</p> <ul data-bbox="371 707 1086 969" style="list-style-type: none"> • Meaning and Importance of Financial Management • Scope of Financial Management • Functions and Objectives of Financial Management • Primary Objective of Corporate Management • Agency Problem • Organization of Finance Function • Emerging role of Finance Managers in India. <p data-bbox="323 974 675 1008">C) Objectives of the Firm</p> <ul data-bbox="371 1014 1206 1081" style="list-style-type: none"> • Profit Maximization and Shareholders Wealth Maximization, • Profit V/s Value Maximization
2	<p data-bbox="323 1137 967 1171">Financial Goal Setting & Time value of Money</p> <p data-bbox="323 1187 675 1220">A) Financial Goal Setting</p> <ul data-bbox="371 1227 1225 1413" style="list-style-type: none"> • Introduction • Financial Forecasting – Meaning, Techniques, Benefits • Approaches to Financial Planning • Economic Value Added (EVA)– Measurement & Components • Free Cash Flow (FCF) - <p data-bbox="323 1451 663 1485">B) Time Value of Money</p> <ul data-bbox="371 1491 807 1682" style="list-style-type: none"> • Concept • Present Value • Annuity • Techniques of Discounting • Techniques of Compounding,
3	<p data-bbox="323 1736 887 1769">Investment Decisions: Capital Budgeting</p> <p data-bbox="371 1785 675 1818">A) Capital Budgeting</p> <ul data-bbox="472 1825 1334 2085" style="list-style-type: none"> • Nature of Capital Budgeting • Purpose of Capital Budgeting • Capital Budgeting Process • Types of Capital Investment • Basic Principle of Measuring Project Cash Flows • Increment Principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle



	<ul style="list-style-type: none"> • Probability technique for measurement of cash flow • Capital Budgeting Techniques: Net Present Value Profitability Index and Discounted Pay Back Method. • A Comparison; Project Selection Under Capital Rationing <p>(Note: Problems on computation of cash flow, ranking of projects on various techniques, selection and analysis with / without capital rationing)</p>
4	Financial Decisions
	<p>A) Cost of Capital :</p> <ul style="list-style-type: none"> • Introduction and Definition of Cost of Capital • Measurement of Cost of Capital • Measurement of WACC using book value and market value method. • Measuring Marginal Cost of Capital <p>B) Capital Structure Decisions:</p> <ul style="list-style-type: none"> • Meaning and Choice of Capital Structure • Importance of Optimal Capital Structure • EBIT -EPS Analysis • Capital Structure Theories • Dividend Policies (Walter & Gordon)

Note: *Relevant Law/Statute/Rules in force and relevant Accounting Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuing examination after relevant year.*



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1. Elective Courses (EC)

Organizational Behaviour

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	The Individual Behaviour	15
2	The Group Dynamics	15
3	The Organizational Dynamics	15
4	Organization Behaviour In Financial Services	15
Total		60



Sr. No.	Modules / Units
1	The Individual Behaviour
	<p>A) Personality: Meaning, Determinants of Personality, Major personality traits influencing OB, The Big Five Model, Trait Theory of personality, Psychoanalytic theory of Personality, Freud Stages of Personality Development, Locus of Control, Self-Monitoring.</p> <p>B) Learning: Meaning and Definition of Learning-The Learning Process, Principles of Learning, Theories of Learning-Classical conditioning, Operant Conditioning, Social Learning Theory, Learning through Reinforcement, Learning by Observing, Learning through Experience.</p> <p>C) Perception-Meaning, Factors Influencing Perception, Attribution Theory, Improving Perceptions- Johari Window, Empathy.</p> <p>D) Workplace Emotions, Values and Ethics: Meaning of Emotions, Cognitive Dissonance, Emotional Dissonance, Managing Emotions at Work (Emotional Labor) - The Six Universal Emotions. Meaning and Types of Values, Sources of Value systems, Values across Cultures, Values and Ethical Behaviour.</p> <p>E) Individual Decision Making: How are Decisions made in organization, Decision Making process, Decisional Styles.</p>
2	The Group Dynamics
	<p>A) Group Communication: Importance, Corporate Communication – Need, Importance and Techniques of Corporate Communication.</p> <p>B) Power and Politics: Meaning of Power, Bases of Power, Power Tactics, Organizational Politics, Reasons for Organizational Politics, Managing Organizational Politics.</p> <p>C) Negotiations: Meaning, Process, Strategies, Third Party Negotiations, Crisis Negotiations, Focus Areas of Negotiations.</p> <p>D) Transactional Analysis Model: Types of Transactions, Ego states, Life Positions, Elaboration of Transactional styles.</p> <p>E) Virtual teams and Group Cohesiveness: Structure, Types, Stages in Management of Virtual teams, Features of Cohesive Groups, Effects/Consequences/Impact of Group Cohesion.</p> <p>F) Group Decision-Making: Advantages, Disadvantages, Assumptions, Managing Group Decision-Making, Strength and Weakness of Group Decision-Making.</p>
3	The Organizational Dynamics
	<p>A) Organization structure: Meaning, Meaning and key features of the concept of Centralization, Decentralization, Span of control and Departmentation, Simple structure, Bureaucratic & Matrix structure.</p> <p>B) New design options: Team structure, Virtual organizations, Boundary less organizations</p> <p>C) Organization structure differentiation: Strategy, Organization size, Technology & Environment, Organizational Designs and employee behaviour.</p>



	D) Organizational Climate: Impact of Communication, Impact of Rewards & Punishment, Quality work life with reference to Banking & Insurance, Job Frustration-Sources, Causes, Effects, Ways to Overcome Frustration, Impact of Frustration on Banking and Insurance companies.
4	Organization Behaviour In Banking and Insurance Sector
	<p>A) Practices of OB in Banks and Insurance</p> <p>B) Issue of organization behaviour in Banks</p> <p>C) Strategies to manage issues of organization behaviour in banks</p> <p>D) Case Studies – Transfer, Promotion, Separation.</p>



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2A. Ability Enhancement Courses (AEC)

Information Technology in Banking & Insurance - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Electronic Commerce	10
2	E-banking	15
3	MS-Office: Packages for Institutional Automation:	20
4	Cyber Law & Cyber Security	15
Total		60



Sr. No.	Modules / Units
1	<p>Introduction to Electronic Commerce</p> <p>A) E-Commerce Framework, E-Commerce and media convergence, anatomy of E-Commerce Applications, E-Commerce Consumer and Organization Applications</p> <p>B) The network Infrastructure for Electronic Commerce - Market forces influencing the I-way, Components of I-way, Network Access Equipment</p> <p>C) E-Commerce and World Wide Web- Architectural framework of E-Commerce, WWW and its architecture, hypertext publishing, Technology behind the web, Security and the Web</p>
2	<p>E-banking</p> <p>A) Meaning, definition, features, advantages and limitations- core banking, the evolution of e-banking in India, Legal framework for e-banking.</p> <p>B) Electronic Payment System Types of Electronic Payment Systems, Digital Token-based EPS, Smart Card EPS, Credit Card EPS, Risk in EPS, Designing a EPS</p>
3	<p>MS-Office: Packages for Institutional Automation:</p> <p>A) Ms-Word: Usage of smart art tools, bookmark, cross-reference, hyperlink, mail merge utility and converting word as PDF files.</p> <p>B) Ms-Excel: Manipulating data, Working with charts, Working with PIVOT table and what-if analysis; Advanced excel functions-Vlookup(), hlookup(), PV(), FV(), average(), goal seek(), AVERAGE(), MIN(), MAX(), COUNT(), COUNTA(), ROUND(), INT(), nested functions, name, cells/ranges/constants, relative, absolute & mixed cell references, >, <, = operators, Logical functions using if, and, or =, not, date and time functions & annotating formulae.</p> <p>C) Application in Banking and Insurance Sector – Calculation of Interest, Calculation of Instalment, Calculation of Cash Flow, Calculation of Premium, Calculation of risk coverage in Insurance and Reporting.</p>
4	<p>Cyber Law & Cyber Security:</p> <p>A) Need of Cyber Law, History of Cyber Law in India</p> <p>B) Cyber Crimes: Various threats and attacks, Phishing, Key Loggers, Identity Theft, Call & SMS forging, e-mail related crimes, Denial of Service Attacks, Hacking, Online shopping frauds, Credit card frauds, Cyber Stalking</p> <p>C) Cyber Security: Computer Security, E-Security, Password Security and Reporting internet fraud</p>



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2B. Skill Enhancement Courses (SEC)

Foundation Course- Contemporary Issues- III

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Human Rights Provisions, Violations and Redressal	12
2	Dealing With Environmental Concerns	11
3	Science and Technology I	11
4	Soft Skills for Effective Interpersonal Communication	11
Total		45



Sr. No.	Modules / Units
1	<p>Human Rights Violations and Redressal</p> <p>A. Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>B. Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>C. Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>D. Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (2 Lectures)</p> <p>E. People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressal mechanisms. (4 Lectures)</p>
2	<p>Dealing With Environmental Concerns</p> <p>A. Concept of Disaster and general effects of Disasters on human life- physical, psychological, economic and social effects. (3 Lectures)</p> <p>B. Some locally relevant case studies of environmental disasters. (2 Lectures)</p> <p>C. Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. (3 Lectures)</p> <p>D. Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief and humanitarian approach to resettlement and rehabilitation. (3 Lectures)</p>
3	<p>Science and Technology – I</p> <p>A. Development of Science- the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment. (3 Lectures)</p> <p>B. Nature of science- its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. (2 Lectures)</p> <p>C. Science and Superstition- the role of science in exploding myths, blind beliefs and prejudices; Science and scientific temper- scientific temper as a fundamental duty of the Indian citizen. (3 Lectures)</p> <p>D. Science in everyday life- technology, its meaning and role in development; Interrelation and distinction between science and technology. (3 Lectures)</p>
4	<p>Soft Skills for Effective Interpersonal Communication</p> <p>Part A (4 Lectures)</p> <p>I) Effective Listening - Importance and Features.</p> <p>II) Verbal and Non-Verbal Communication; Public-Speaking and Presentation Skills.</p> <p>III) Barriers to Effective Communication; Importance of Self-Awareness and Body Language.</p> <p>Part B (4 Lectures)</p> <p>I) Formal and Informal Communication - Purpose and Types.</p> <p>II) Writing Formal Applications, Statement of Purpose (SOP) and Resume.</p> <p>III) Preparing for Group Discussions, Interviews and Presentations.</p> <p>Part C (3 Lectures)</p> <p>I) Leadership Skills and Self-Improvement - Characteristics of Effective Leadership.</p> <p>II) Styles of Leadership and Team-Building.</p>



(Signature)
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3. Core Courses (CC)

Direct Taxation

Modules at a Glance

Sr. No.	Module s	No. of Lecture s
1	Definitions and Residential Status	15
2	Heads of Income - I	15
3	Heads of Income - II	15
4	Computation of Total Income & Taxable Income	15
Total		60



Sr. No.	Modules / Units
1	Definitions and Residential Status
	<p>A) Basic Terms (S. 2,3,4) Assesse, Assessment, Assessment Year, Annual Value, Business, Capital Assets, Income, Previous Year, Person, Transfer.</p> <p>B) Determination of Residential Status of Individual, Scope of Total Income (S.5)</p>
2	Heads of Income - I
	<p>A) Salary (S.15-17)</p> <p>B) Income from House Property (S. 22-27)</p> <p>C) Profit & Gain from Business and Profession (S. 28, 30,31,32, 35, 35D, 36, 37, 40, 40A and 43B)</p>
3	Heads of Income - II
	<p>A) Capital Gain (S. 45, 48, 49, 50 and 54)</p> <p>B) Income from other sources (S.56- 59)</p> <p>C) Exclusions from Total Income (S.10) (Exclusions related to specified heads to be covered with relevant heads of income)</p>
4	Computation of Total Income & Taxable Income
	<p>A) Deductions from Total Income S. 80C, 80CCC, 80D, 80DD, 80E, 80U, 80TTA</p> <p>B) Computation of Taxable Income of Individuals.</p>

Notes

1. The Syllabus is restricted to study of particular sections, specifically mentioned rules and notifications only.
2. All modules / units include Computational problems / Case Study.
3. The Law In force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.



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Programme at Semester IV

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1. Elective Courses (EC)

Entrepreneurship Management

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	The Entrepreneur	15
2	Business Planning	15
3	Key Areas of New Ventures	15
4	Evolving Concepts in Entrepreneurship	15
Total		60



Sr. No.	Modules / Units
1	<p data-bbox="331 203 584 237">The Entrepreneur</p> <p data-bbox="384 286 1410 432">A) Entrepreneur: Meaning, Nature, origin and development of entrepreneurship in India, Need and Importance, Core elements, Principles, Essentials, Types, Functions, Concept of entrepreneurship management, Motives behind being an entrepreneur, Entrepreneurial Process</p> <p data-bbox="384 468 1410 613">B) Theories of Entrepreneurship: Innovation Theory of Schumpeter, Need for Achievement Theory of McClelland, Risk Bearing Theory of knight, Hagen's Theory of Entrepreneurship, Economic Theory of Entrepreneurship.</p> <p data-bbox="384 649 1410 752">C) Entrepreneurial Values and Attitudes, Dominant characteristics of successful entrepreneurs, Internal and external factors for entrepreneurial motivation</p> <p data-bbox="384 788 1410 934">D) Entrepreneurial Skills, Identifying business opportunities, Role of creativity in Entrepreneurship, the creative process, the Innovation process, types of innovation, sources of innovation, principles of innovation, Sources of Business Ideas.</p>
2	<p data-bbox="331 1032 576 1066">Business Planning</p> <p data-bbox="371 1115 1129 1335">A) Forms of Entrepreneurial structures:</p> <ul data-bbox="432 1155 1129 1335" style="list-style-type: none"> • Sole Proprietorship-meaning, merits and limitations. • Partnership-Meaning, Forms, merits and limitations. • Corporations-Meaning, merits and limitations. • Limited Liability partnerships and corporations. • Franchising-Meaning, types, merits and limitations. <p data-bbox="371 1370 1410 1473">B) Critical Factors for starting a new enterprise: Personal, Environmental, Sociological factors. Problems of a New Venture- Financial, administrative, marketing, production and other problems.</p> <p data-bbox="371 1509 1362 1612">C) Business Plan: Meaning, Benefits, Developing a business plan, Environment scanning, Elements/Areas to be covered in a Business Plan, Project Report preparation, Contents of a Project Report.</p>
3	<p data-bbox="331 1682 703 1715">Key Areas of New Ventures</p> <p data-bbox="323 1765 1410 1910">A) Marketing: New Product Development, Marketing Strategy for the new venture, Branding strategies, Distribution strategies, Pricing Strategies, Promotion strategies for new venture, Concept of Marketing Mix and Market segmentation, Marketing Plan</p> <p data-bbox="323 1946 1410 2011">B) Operations: Size and location of Enterprise, Layout, Inventory Control, Quality Control.</p>



	<p>C) Finance: Sources of long term and short term finance, Debt fund-Meaning, Merits and limitations, Equity Fund- Meaning, merits and limitations, Concept of Break Even analysis, Venture Capital-Meaning, Merits and Limitations, Criteria for Evaluating New Venture Proposals by Venture Capitalist</p> <p>D) Human Resource: Personnel Function, Important Labor Laws: Industrial Disputes Act, Factories Act, Provident Fund Act, Employee State Insurance Act, Payment of Wages Act, Minimum Wages Act, Payment of Gratuity Act, other related Acts and Role of HRD in new ventures.</p>
4	Evolving Concepts in Entrepreneurship
	<p>A) Social Entrepreneurship: Meaning, Social responsibility of an entrepreneur</p> <p>B) Barriers to entrepreneurship: Environmental, economic, non-economic, personal and entrepreneurial barriers.</p> <p>C) Intrapreneurship: Meaning, Characteristics, Intrapreneurs Activities, types of Corporate Entrepreneurs, Corporate V/s Intrapreneurial culture, Climate, Fostering Intrapreneurial culture, Promoting intrapreneurship- Pinchot's Spontaneous teams and Formal Venture teams, establishing intrapreneurial ventures.</p> <p>D) Ethics and Entrepreneurship: Defining Ethics, Approaches to Managerial ethics, ethics and business decisions, Ethical practices and code of conduct, Ethical considerations in corporate entrepreneurship.</p> <p>E) Institutional Support to Entrepreneurs: Importance, Incentives and facilities, Entrepreneurship Development Institute of India (EDI), NSIC, Small Industries Development Organization (SIDO), National Institute for Entrepreneurship and Small Business Development (NIESBUD), Others, Key features of National Policy on Skill Development and Entrepreneurship 2015.</p>



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Programme at Semester IV

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2A. Ability Enhancement Courses (AEC)

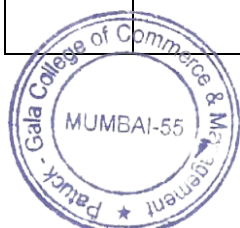
Information Technology in Banking & Insurance II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	E-banking Business Models	15
2	Induction of TechnoManagement	20
3	IT Applications and Banking	05
4	MS-Office: Packages for Institutional Automation	20
Total		60



Sr. No.	Modules / Units
1	E-banking Business Models
	Various models- home banking, office banking, online banking, internet banking, mobile banking, SMS banking,- models of electronic payments, other business models
2	Induction of TechnoManagement
	<p>Development Life Cycle, Project Management, Building Data Centres, Role of DBMS in Banking, Data Warehousing and Data Mining, RDBMS Tools</p> <ul style="list-style-type: none"> • Technological Changes in Indian Banking Industry, Trends in Banking and Information Technology, Technology in Banking, Lead Role of Reserve Bank of India, New Horizons for Banking based IT, Automated Clearing House Operations, Electronic Wholesale Banking Credit Transfer, Credit Information Bureau (I) Ltd., Credit Information Company Regulation Bill- 2004, Automation in Indian Banks, Cheque clearing using MICR technology, Innovations, Products and Services, Core-Banking Solutions(CBS), Human Resource Development(HRD)-The Road Ahead, • Technology in Banking Industry, Teleconferencing, Internet Banking, Digital Signature in Banking, MICR-Facility for 'paper-based' clearing, Cheque Truncation • Dealing with Fraudulent transactions under CTS, Efficient customer service, smart quill computer pen, Institute for Development & Research in Banking & Technology (IDRBT). • E-Checks-Protocols and Standards, Problems on mechanization, e-Banking-RBI Regulations & Supervision, Technology Diffusion.
3	IT Applications and Banking
	Objectives, Electronic Commerce and Banking, Banking Software, Electronic Clearing and Settlement Systems, Plastic Money
4	MS-Office: Packages for Institutional Automation
	<ul style="list-style-type: none"> • MS-PowerPoint presentation: Internal links between slides, hyperlinks, embedding multimedia content onto the slides (video/audio/stylish text), slide animation, timer, creating new presentation by existing theme, import online themes, creating a template of presentation, save and run the slide show(.ppsx) • Applications of Internet: Introduction to e-mail, writing professional e-mails, creating digitally signed documents, use of outlook express: configuring outlook express, creating and managing profile in outlook, sending and receiving e-mails via outlook express, Emailing the merged documents, boomerang facility of email, Google drive: usage of Google drive in storing the Google documents, excel sheets, presentations and PDF files.



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2B. Skill Enhancement Courses (SEC)

Foundation Course- Contemporary Issues-IV

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Significant, Contemporary Rights of Citizens	12
2	Approaches to understanding Ecology	11
3	Science and Technology –II	11
4	Introduction to Competitive Exams	11
Total		45



Sr. No.	Modules / Units
1	Significant, Contemporary Rights of Citizens
	<p>A. Rights of Consumers-Violations of consumer rights and important provisions of the Consumer Protection Act, 2016; Other important laws to protect consumers; Consumer courts and consumer movements. (3 Lectures)</p> <p>B. Right to Information- Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; some success stories. (3 Lectures)</p> <p>C. Protection of Citizens'/Public Interest-Public Interest Litigation, need and procedure to file a PIL; some landmark cases. (3 Lectures)</p> <p>D. Citizens' Charters, Public Service Guarantee Acts. (3 Lectures)</p>
2	Approaches to understanding Ecology
	<p>A. Understanding approaches to ecology- Anthropocentrism, Biocentrism and Eco centrism, Ecofeminism and Deep Ecology. (3 Lectures)</p> <p>B. Environmental Principles-1: the sustainability principle; the polluter pays principle; the precautionary principle. (4 Lectures)</p> <p>C. Environmental Principles-2: the equity principle; human rights principles; the participation principle. (4 Lectures)</p>
3	Science and Technology –II
	<p>Part A:Some Significant Modern Technologies, Features and Applications (7 Lectures)</p> <p>i. Laser Technology- Light Amplification by Stimulated Emission of Radiation; use of laser in remote sensing, GIS/GPS mapping, medical use.</p> <p>ii. Satellite Technology- various uses in satellite navigation systems, GPS, and imprecise climate and weather analyses.</p> <p>iii. Information and Communication Technology- convergence of various technologies like satellite, computer and digital in the information revolution of today's society.</p> <p>iv. Biotechnology and Genetic engineering- applied biology and uses in medicine, pharmaceuticals and agriculture; genetically modified plant, animal and human life.</p> <p>v. Nanotechnology- definition: the study, control and application of phenomena and materials at length scales below 100 nm; uses in medicine, military intelligence and consumer products.</p> <p>Part B:Issues of Control, Access and Misuse of Technology. (4 Lectures)</p>



Sr. No.	Modules / Units
4	Introduction to Competitive Exams
	<p>Part A. Basic information on Competitive Examinations- the pattern, eligibility criteria and local centres:</p> <ol style="list-style-type: none"> i. Examinations conducted for entry into professional courses - Graduate Record Examinations (GRE), Graduate Management Admission Test (GMAT), Common Admission Test (CAT) and Scholastic Aptitude Test (SAT). ii. Examinations conducted for entry into jobs by Union Public Service Commission, Staff Selection Commission (SSC), State Public Service Commissions, Banking and Insurance sectors, and the National and State Eligibility Tests (NET / SET) for entry into teaching profession. <p>Part B. Soft skills required for competitive examinations- (7 Lectures)</p> <ol style="list-style-type: none"> i. Information on areas tested: Quantitative Ability, Data Interpretation, Verbal Ability and Logical Reasoning, Creativity and Lateral Thinking ii. Motivation: Concept, Theories and Types of Motivation iii. Goal-Setting: Types of Goals, SMART Goals, Stephen Covey's concept of human endowment iv. Time Management: Effective Strategies for Time Management v. Writing Skills: Paragraph Writing, Report Writing, Filing an application under the RTI Act, Consumer Grievance Letter.



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3. Core Courses (CC)

Corporate and Securities

Law Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Company Law – An Overview	15
2	Regulatory Framework Governing Stock Exchanges as per Securities Contracts Regulation Act 1956	15
3	Security Exchange Board of India	15
4	The Depositories Act, 1996	15
Total		60



Sr. No.	Modules / Units
1	Company Law – An Overview
	<p>A) Development of Company Law in India</p> <p>B) Doctrines Governing Corporates – Lifting the Corporate Veil, Doctrine of Ultra Vires, Constructive Notice, Indoor Management, Alter Ego. The Principle of Non Interference (Rule in Foss V/s Harbottle) – Meaning , Advantages , Disadvantages & Exceptions, Majority and Minority Rights under Companies Act</p> <p>C) Application of Company Law to Banking and Insurance Sector Application of Companies Act to Banking and Insurance sector governed by Special Acts. S.1(4) of Companies Act 2013 Exceptions provided (S.67(3), S.73(1), S.129(1), 179(3), S.180(1)(c), S.186, S.189</p>
2	Regulatory Framework governing Stock Exchanges as per Securities Contracts Regulation Act 1956
	<ul style="list-style-type: none"> • Definition of Securities, Spot Delivery Contract, Ready Delivery Contract, Stock Exchange. • Corporatisation and demutualisation of Stock Exchange –Meaning, Procedure & Withdrawal • Power of Recognised Stock Exchange to make rules restricting voting rights etc • Power of Central Government to Direct Rules or Makerules • Power of SEBI to make or amend bye laws of recognised stock exchange • Books and Accounts to be maintained by recognized stock exchange • Grounds on which stock exchange can delist the securities of a company. • Section 3 to Section 20
3	Security Exchange Board Of India
	<p>A) SEBI: Objectives-terms-establishment-powers-functions-accounts and audit- penalties –registration.</p> <p>B) Issues of Disclosure Investors Protection Guidelines: Pre & Post obligations-conditions for issue-Debt Security-IPO-E-IPO-Employee option-right-bonus-preferential allotment intermediary-operational-promoter lock in period requirements-offer document.</p>
4	The Depositories Act, 1996
	<ul style="list-style-type: none"> • Depository – Meaning , Benefits , Models, Functions Participants • The Depository Act 1996 – Objectives, Eligibility condition for depository services, Fungibility, Bye laws of depository , Governance of Depository and Internal audit of depository Participants • BSDA and single registration for depository participants.



Note: Relevant Law/Statute/Rules in force in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuing examination after relevant year.

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3. Core Courses (CC)

Business Economics II

Macroeconomics

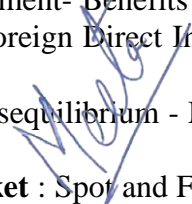
Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Macroeconomic Data and Theory	15
2	Money, Inflation and Monetary Policy	15
3	Constituents of Fiscal Policy	15
4	Open Economy : Theory and Issues of International Trade	15
Total		60



Sr. No.	Modules / Units
1	Introduction to Macroeconomic Data and Theory
	<ul style="list-style-type: none"> • Macroeconomics: Meaning, Scope and Importance. • Circular flow of aggregate income and expenditure: closed and open economy models • The Measurement of national product: Meaning and Importance - conventional and Green GNP and NNP concepts - Relationship between National Income and Economic Welfare. • Short run economic fluctuations : Features and Phases of Trade Cycles • The Keynesian Principle of Effective Demand: Aggregate Demand and Aggregate Supply - Consumption Function - Investment function - effects of Investment Multiplier on Changes in Income and Output
2	Money, Inflation and Monetary Policy
	<ul style="list-style-type: none"> • Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money • Demand for Money : Classical and Keynesian approaches and Keynes' liquidity preference theory of interest • Money and prices : Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach • Inflation: Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy. • Monetary policy : Meaning, objectives and instruments, inflation targeting
3	Constituents of Fiscal Policy
	<ul style="list-style-type: none"> • Role of a Government to provide Public goods-Principles of Sound and Functional Finance • Fiscal Policy: Meaning, Objectives - Contra cyclical Fiscal Policy and Discretionary Fiscal Policy • Instruments of Fiscal policy : Canons of taxation - Factors influencing incidence of taxation - Effects of taxation Significance of Public Expenditure - Social security contributions- Low Income Support and Social Insurance Programmes - Public Debt - Types, Public Debt and Fiscal Solvency, Burden of debt finance • Union budget -Structure- Deficit concepts-Fiscal Responsibility and Budget Management Act.
4	Open Economy : Theory and Issues of International Trade
	<ul style="list-style-type: none"> • The basis of international trade : Ricardo's Theory of comparative cost advantage - Heckscher – Ohlin theory of factor endowments - terms of trade - meaning and types - Factors determining terms of trade - Gains from trade - Free trade versus protection • Foreign Investment : Foreign Portfolio investment- Benefits of Portfolio capital flows-Foreign Direct Investment - Merits of Foreign Direct Investment - Role of Multinational corporations • Balance of Payments: Structure - Types of Disequilibrium - Measures to correct disequilibrium in BOP. <p>Foreign Exchange and foreign exchange market : Spot and Forward rate of Exchange - Hedging, Speculation and Arbitrage -Fixed and Flexible exchange rates- Managed flexibility</p>




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1. Elective Courses (EC)

**1. Financial Reporting and Analysis
(Corporate Banking & Insurance)**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Final Accounts of Banking Company	16
02	Final Accounts of Insurance Company	12
03	Preparation of Final Accounts of Companies	12
04	Cash Flow Analysis & Ethical Behavior and Implications for Accountants	12
05	Introduction to IFRS	08
	Total	60



Sr. No.	Modules / Units
1	Final Accounts of Banking Company
	<p>Legal Provisions in Banking Regulation Act, 1949 relating to Accounts. Statutory Reserves including Cash Reserve and Statutory Liquidity Ratio. Bills Purchase and Discounted, Rebate on Bill Discounted. Final Accounts in Prescribed Form. Non – performing Assets and Income from Non – performing Assets. Classification of Advances: Standard, Sub – standard, Doubtful and Provisioning Requirement.</p>
2	Final Accounts of Insurance Company
	<p>(a) Preparation and Presentation of Corporate Final Accounts for Insurance Companies. (b) Final Accounts in accordance with Insurance Legislation (c) Study of Accounting Policies from Annual Reports of Listed Insurance Companies</p>
3	Preparation of Final Accounts of Companies
	<p>Relevant Provisions of Companies Act related to Preparation of Final Account (excluding cash flow statement) Preparation of Financial Statements as per Companies Act. (excluding cash flow statement) AS 1 in Relation to Final Accounts of Companies (Disclosure of Accounting Policies) Adjustment for –</p> <ol style="list-style-type: none"> 1. Closing Stock 2. Depreciation 3. Outstanding expenses and income 4. Prepaid expenses and Pre received income 5. Proposed Dividend and Unclaimed Dividend 6. Provision for Tax and Advance Tax 7. Bill of exchange (Endorsement, Honour, Dishonour) 8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases 9. Unrecorded Sales and Purchases 10. Good sold on sale or return basis 11. Managerial remuneration on Net Profit before tax 12. Transfer to Reserves 13. Bad debt and Provision for bad debts 14. Calls in Arrears 15. Loss by fire (Partly and fully insured goods) 16. Goods distributed as free samples. <p>Any other adjustments as per the prevailing accounting standard.</p>



Sr. No.	Modules / Units
4	Cash Flow Analysis & Ethical Behaviour and Implications for Accountants
	<p>Cash Flow Analysis as per AS 3 (Indirect Method Only)</p> <p>Ethical Behaviour and Implications for Accountants Introduction, Meaning of Ethical Behaviour Financial Reports – Link between Law, Corporate Governance, Corporate Social Responsibility and Ethics. Importance and Relevance of Ethical Behavior in Accounting Profession. Implications of Ethical Values for the Principles Versus Rule Based Approaches to Accounting Standards The Principal Based Approach and Ethics The Accounting Standard Setting Process and Ethics The IFAC Code of Ethics for Professional Accountants Contents of Research Report in Ethical Practices Implications of Unethical Behavior on Financial Reports Company Codes of Ethics The increasing role of Whistle – Blowing Need to learn ethics.</p>
5	Introduction to IFRS
	<p>IFRS 1- First Time Adoption of International Financial Reporting Standards Objective, Scope, Definitions, First IFRS Financial Statements, Recognition and Measurement, Comparative Information, Explanation of Transition to IFRS, Reconciliations, Interim Financial Reports, Designation of Financial Assets or Financial Liabilities, Use of Fair Value as Deemed Cost, Use of Deemed Cost, Exceptions to Retrospective Application of other IFRS, Exemptions for Business Combination, Exemptions from other IFRS and Presentation and Disclosure.</p> <p>IFRS 2- Share Based Payment – Objective, Scope, Definitions, Recognition, Equity Settled Share Based Payment Transactions, Transactions in Which Services are Received, Treatment of Vesting Conditions, Expected Vesting Period, Determining the Fair Value of Equity Instruments granted, Modifications of terms and conditions, Cancellation, Cash Settled Share Based Payment Transactions, Share Based Payment Transactions in Which The Terms of The Arrangement Provide The Counterparty With A Choice of Settlement, Share Based Payment Transactions in which the Terms of the Arrangement Provide the Entity with a Choice of Settlement, Share Based Payment Transactions Among Group Entities (2009 Amendments) Disclosure.</p>




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1. Elective Courses (EC)

2.Auditing-I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Introduction to Auditing	15
02	Audit Planning, Procedures and Documentation	15
03	Auditing Techniques and Internal Audit Introduction	15
04	Auditing Techniques: Vouching	08
05	Auditing Techniques: Verification	07
Total		60



Sr. No.	Modules / Units
1	<p>Introduction to Auditing</p> <p>Basics—Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing – Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent limitations of Audit. Difference between Accounting and Auditing, Investigation and Auditing.</p> <p>Errors & Frauds—Definitions, Reasons and Circumstances, Types of Error – Commission, Omission, Compensating error. Types of frauds, Risk of Fraud and Error in Audit, Auditors Duties and Responsibilities in Case of Fraud</p> <p>Principles of Audit –Integrity, Objectivity, Independence, Skills, Competence, Work Performed by Others, Documentation, Planning, Audi Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting</p> <p>Types of Audit – Meaning, Advantages and Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit.</p>
2	<p>Audit Planning, Procedures and Documentation</p> <p>Audit Planning –Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussion with Client, Overall Audit Approach.</p> <p>Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work , Instruction before Commencing Work, Overall Audit Approach</p> <p>Audit Working Papers - Meaning, Importance, Factors Determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books</p> <p>Audit Notebook – Meaning, Structure, Contents, General Information, Current Information, Importance.</p>
3	<p>Auditing Techniques and Internal Audit Introduction</p> <p>Test Check-Test Checking Vs Routing Checking, Test Check meaning, Features, Factors to be Considered, When Test Checks Can be Used, Advantages, Disadvantages and Precautions.</p> <p>Audit Sampling -Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size -Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items, Evaluation of Sample Results, Auditors Liability in Conducting Audit Based on Sample.</p> <p>Internal Control -Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks.</p> <p>Internal Audit -Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit.</p>



Sr. No.	Modules / Units
4	Auditing Techniques: Vouching
	<p>Audit of Income - Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received, Royalties Received.</p> <p>Audit of Expenditure - Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone Expenses, Postage and Courier, Petty Cash Expenses, Travelling Commission, Advertisement, Interest Expenses.</p>
5	Auditing Techniques: Verification
	<p>Audit of Assets Book Debts / Debtors, Stocks -Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers, Quoted Investments and Unquoted Investment, Trade Marks / Copyrights, Patents, Know-how, Plant and Machinery, Land and Buildings, Furniture and Fixtures.</p> <p>Audit of Liabilities - Outstanding Expenses, Bills Payable, Secured loans, Unsecured Loans, Contingent Liabilities.</p>



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1. Elective Courses (EC)

3. Strategic Management

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Strategic Management an Overview	15
02	Strategic Management Environment	10
03	Levels of Strategies and Analysis	10
04	Activating Strategy and Implementation	15
05	Strategic Evaluation and Control	10
Total		60



Sr. No.	Modules / Units
1	Strategic Management an Overview
	Definitions, Strategic Decision Making, Levels of Strategic Management, Process of Strategic Management, Principles of Good Strategy, Elements of Strategic Management, Models of Strategic Management.
2	Strategic Management Environment:
	Importance of Politics in Strategic Management, Social, Political, and Technological forces, Role of Competition, National and Global Business Environment. Components of Environment, Environmental Scanning, Analysis of Strategies and Choice of Strategy. Ethics, Social Responsibility, Impact of Legal Factors in Strategic Management , SWOT Analysis.
3	Levels of Strategies and Analysis
	Corporate Level Strategies- Concentration, Integration and Diversification, Internationalization, Digitization. Process of Strategic Choice, Factors of Strategic Choice, Strategic Analysis.
4	Activating Strategy and Implementation
	Process and Nature of Strategy implementation, Barriers, Model of Strategy Implementation- Structural, Behavioral and Functional.
5	Strategic Evaluation and Control
	Standards, Benchmarking, Gap Analysis. Features and Importance of Evaluation, Barriers in Evaluation, Types. Strategic Control- Setting Standards, Comparison, Control Process, Systems, Approaches, Techniques of Evaluation and Control. Role of Information System.



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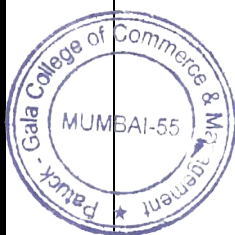
**1. Elective Courses (EC)
5. Business Ethics and Corporate Governance**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Introduction to Business Ethics	10
02	Application of Ethical Theories in Business	10
03	Introduction to Corporate Governance	15
04	Genesis and Implementation of Corporate Governance in India	15
05	Global Scenario	10
	Total	60



Sr. No.	Modules / Units
1	Introduction to Business Ethics
	Definition, Meaning, Nature of Ethics, Meaning of Moral & Ethics. Types of Ethics, Importance of Ethics, Business Ethics -Meaning and Nature. Importance of Ethics in Business, Areas of Business Ethics, Meaning of Functional Ethics, Types of Ethics According to Functions of Business- Marketing Ethics, Foreign Trade Ethics and Ethics Relating to Copyright. Ethics relating to Free and Perfect Competitive Market.
2	Application of Ethical Theories in Business
	Ethical Decision Making: Decision Making (Normal Dilemmas And Problems): (I) Utilitarianism (J. Bentham And J.S. Mill), (ii) Deontology (I. Kant) Virtue Ethics (Aristotle). Gandhain Approach In Management And Trusteeship, Importance And Relevance of Trusteeship Principle in Modern Business. Ethical Issues in Functional Areas of Business. Ethics in Advertising (Truth In Advertising). Ethical Issues in Finance,
3	Introduction to Corporate Governance
	Definition & Conceptual Framework of Corporate Governance, Business Ethics - an important dimension to Corporate Governance, Fair and Unfair Business Practices. Theoretical Basis of Corporate Governance, Mechanism- Corporate Governance Systems, Indian Model of Governance, Good Corporate Governance, Obligations Towards Society and Stake holders. Theories underlying Corporate Governance (Stake holder's theory and Stewardship theory, Agency theory, Separation of Ownership and Control, Corporate Governance Mechanism: Process, Indian Model, OECD, and Emphasis on Corporate Governance, (Transparency Accountability and Empowerment).
4	Genesis and Implementation of corporate Governance in India:
	Introduction principles – Arthashastra and Good Governance in ancient India, Protection of Interest of Customer and Investors, Historical perspective of Corporate Governance and Issues in Corporate Governance. Values: Meaning, Types Teaching from Scriptures Like Gita, Quran, Bible Value Systems in Business. Implementation of Corporate Governance Role of Board of Directors and Board Structure, Role of the Non- executive Director, Role of Auditors, SEBI Growth of Corporate Governance. Role of Government, Corporate Governance in India. Accounting Standards and Accounting disclosures. Finance Reporting and Corporate Governance, Non Accounting Regulations in Corporate Governance, Corporate Governance & CSR, Family Owned Business - Background, Family Businesses in India, Need for Professionalization and Transparency in Family Business.
5	Global Scenario
	Business Ethics in Global Economy. Ethics in the Context of Global Economy, Relationship Between Business Ethics & Business Development, Role of Business Ethics in Building a Civilized Society. Corporate Governance and Issues Related to Scams Corruption: Meaning, Causes, Effects. Frauds and Scams in Banks, Insurance Companies, Financial Institutions, Measures to Overcome Fraud and Corruption, Zero Tolerance of Corruption.




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2. Core Course (CC)

1. International Banking and Finance

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Fundamentals of International Finance	12
02	International Capital Markets	12
03	Foreign Exchange Markets	12
04	Risk Management	12
05	International Banking Operations	12
Total		60



Sr. No.	Modules / Units
1	Fundamentals of International Finance
	<p>Meaning and Scope of International Finance, Balance of Payment, Components, Deficit in Balance of Payment, Concept of Currency Convertibility.</p> <p>International Monetary System, Gold Standard, Features, Bretton Wood System, Background and Features, Reasons for its Failure, Smithsonian Agreement, SDRs, European Monetary System.</p> <p>Current Exchange Rate Systems - Fixed and Flexible Exchange Rate, Merits Demerits, Types of Fixed Exchange Rate, Hard Pegs and Soft Pegs, Types of Flexible Exchange Rate, Managed and Free Float.</p>
2	International Capital Markets
	<p>Types of Capital Flows, FDI, FPI, FII</p> <p>Euro Currency Markets, Origin and Reasons of growth, a Brief Understanding of Eurocurrency Deposit, Loans Bonds and Notes Market ,Concept of Offshore Banking.</p> <p>International Equity Markets, Concept of Depository Receipts, GDR, Characteristics, Mechanism of Issue, Participants Involved, ADR, Types and Characteristics, Concept of IDR.</p> <p>International Bond Market, Concepts of Domestic Bond, Concept and Types of Foreign Bonds, Concept and Types of Euro Currency Bonds, Concepts of Foreign Currency Convertible and Foreign Currency Exchangeable Bonds, Participatory Notes.</p>
3	Foreign Exchange Markets
	<p>Introduction, Market and Market Participants, Foreign Exchange Management in India, Retail and Whole Sale Component of Indian Foreign Exchange Market, Role of FEDAI, FEMA and Regulatory Framework, Dealing Room Operations.</p> <p>Foreign Exchange Arithmetic, Exchange Rate Quotations, Direct, Indirect and Cross rate, Percentage Spread, Arbitrage, Geographical, Triangular and Interest Rate (formula method only), Calculation of Forward Rates using Schedule of Swap Points, AFM, Determinants of Exchange Rate – Purchasing Power and Interest Rate Parity.</p>
4	Risk Management
	<p>Risk Management and Derivatives, Transaction, Translation and Economic Risk Faced by Corporates, Transaction, Position, Settlement, Pre-settlement, Gap/Mismatch Risk faced by Banks, Internal and External Hedging, Foreign Currency Derivative Instruments for Risk Management, Forward, Futures, Swaps and Options, Country Risk Management.</p>



Sr. No.	Modules / Units
5	International Banking Operations
	<p>Introduction, Definition, Features of International Banking, Reasons for Growth of International Banking, Recent Trends in International Banking, Emergence of Crypto currency - Overview, Brief Overview of Bitcoin and other Crypto Currencies, Note on Mining and Crypto Currency Exchanges, Advantages, Disadvantages of Crypto Currency.</p> <p>Functions of International Banking, Correspondent Banking, International Payment Systems, NRI accounts, Export Finance, Import Finance, International Merchant Banking, Financing Project Exports, Derivative Offering, Remittances, Compliance related- Interbank Functions, Internal Functions, Letter of Credit and Bank Guarantees.</p> <p>International Lending Operation, Loan Syndication, Parties Involved, Phases /Stages in Loan Syndication, Types of Syndication, Role of LIBOR, Risk in International Lending, Role of International Credit Rating Agencies.</p>



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3.Ability Enhancement Course (AEC)

1.Research Methodology

Modules at a Glance

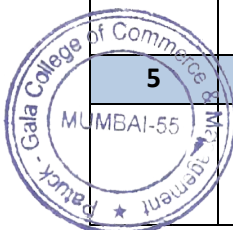
Sr. No.	Modules	No. of Lectures
1	Introduction to Research	10
2	Data Collection and Processing	15
3	Data Analysis and Interpretation	15
4	Advanced Statistical Techniques	15
5	Research Report	05
Total		60



Sr. No.	Modules / Units
1	Introduction to Research
	<ul style="list-style-type: none"> • Meaning, Objectives and Importance of Research • Types of Research • Research Process. • Characteristics of Good Research • Hypothesis-Meaning, Nature, Significance, Types and Sources. • Research Design– Meaning, Definition, Need and Importance, Steps, Scope and Essentials of a Good Research Design. • Sampling– a) Meaning of Sample and Sampling, b)Methods of Sampling <ul style="list-style-type: none"> i) Non-Probability Sampling–Convenient, Judgment, Quota, Snow ball ii) Probability– Simple Random, Stratified, Cluster, Multi Stage.
2	Data Collection and Processing
	<ul style="list-style-type: none"> • Types of Data and Sources-Primary and Secondary Data Sources • Methods of Collection of Primary data <ul style="list-style-type: none"> a. Observation- i) structured and unstructured, ii) disguised and undisguised, iii)mechanical observations (use of gadgets) b. Experimental i)Field ii) Laboratory c. Interview – i) Personal Interview ii) focused group, iii) in- depth interviews Method d. Survey– Telephonic survey, Mail, E-mail, Internet survey, Social media, and Media listening. e. Survey instrument– i) Questionnaire designing. <ul style="list-style-type: none"> a. Types of questions–i) structured/close ended and ii) unstructured/ open ended, iii) Dichotomous, iv) Multiple Choice Questions. b. Scaling techniques- i)Likert scale, ii) Semantic Differential scale.
3	Data Analysis and Interpretation
	<ul style="list-style-type: none"> • Processing of Data– Meaning & Essentials of i) Editing ii) Coding iii) Tabulation • Analysis of Data-Meaning, Purpose, Types. • Interpretation of Data-Essentials, Importance, Significance and Descriptive Analysis • Testing of hypothesis– One Sample T- Test, ANOVA, F- test, Chi Square and Paired Sample Test
4	Advanced Statistical Techniques
	<p>Introduction, Characteristics and Application of</p> <ul style="list-style-type: none"> • Correlation and Regression Analysis • Factor Analysis • Cluster Analysis • Discriminant Analysis • Multidimensional Scaling
5	Research Report
	<ul style="list-style-type: none"> • Report writing – i) Meaning, Importance, Structure, Types, Process and Essentials of a Good Report.

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**Revised Syllabus of Courses of B.Com. (Banking and Insurance)
Programme at Semester VI
with effect from the Academic Year 2018- 2019**

1. Elective Courses (EC)

1.Security Analysis and Portfolio Management

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Portfolio Management – An Introduction & Process	12
02	Portfolio Management – Valuation	12
03	Fundamental Analysis	12
04	Technical Analysis	12
05	Efficient Market Theory & CAPM	12
Total		60



Sr. No.	Modules / Units
1	Portfolio Management – An Introduction & Process
	<p>Investment, Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors.</p> <p>Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management.</p> <p>Investment Environment in India and Factors Conducive for Investment in India.</p> <p>Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off.</p> <p>Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return and Risk under Single Index Model and Multi Index Model.</p>
2	Portfolio Management – Valuation
	<p>Portfolio Revision – Meaning, Need, Constraints and Strategies.</p> <p>Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance.</p> <p>Bond Valuation – Meaning, Measuring Bond Returns, Yield to Maturity, Yield to Call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration.</p>
3	Fundamental Analysis,
	<p>Economy Analysis – Meaning, Framework, Economic Analysis, Forecasting Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building.</p> <p>Industry Analysis – Concept of Analysis, Industry Life Cycle, Industry Characteristics</p> <p>Company Analysis – Financial Statements, Analysis of Financial Statements, (Practical questions on Debt Equity Ratios, Total Debt Ratio, Proprietary ratios, interest coverage ratio, Profitability ratios related to sales, investment and equity shares Efficiency or Activity Ratios) and Assessment of Risk(Leverages)</p>
4	Technical Analysis
	<p>Dow Theory</p> <p>Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trend Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns and Elliot Wave Theory</p> <p>Mathematical Indicators – Calculation of Moving Averages (Simple and Exponential Moving Average), Oscillators and Relative Strength Index</p> <p>Market Indicators</p> <p>Fundamental Analysis V/s Technical Analysis</p>



Sr. No.	Modules / Units
5	Efficient Market Theory & CAPM
	<p>Random Walk Theory</p> <p>The Efficient Market Hypothesis Forms of Market Efficiency Competitive Market Hypothesis CAPM – Fundamental Notions of Portfolio Theory, Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrowing, Capital Market Line, Security Market Line and Pricing of Securities with CAPM. Arbitrage Pricing Theory (APT) – The Return Generating Model, Factors Affecting Stock Return, Expected Return on Stock, APT V/s CAPM.</p>



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1. Elective Courses (EC)

3. Human Resource Management


Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Framework of Human Resource Management	15
02	HR Procurement	10
03	HR Planning and Recruitment	10
04	Training and Development	15
05	Compensation	10
Total		60



Sr. No.	Modules / Units
1	Framework of Human Resource Management
	Introduction to HRM, Nature of HRM, Scope of HRM, Functions and Objectives of HRM, HRM Policies and Practices, Role and Functions of HR Manager (in Banking and Insurance Sector) HRM and Strategies , Strategic function of HRM, Understanding and Implementing Global Competitiveness and HR, strategic HR, Linkages of Organizational and HR Strategies.
2	HR Procurement
	Job Analysis and Design- Job Analysis, Introduction, Importance, Purpose , Benefits, Job Evaluation, Competency Based Job Analysis Job Design - Introduction, Characteristics, Factor Affecting Job Design, Job Satisfaction.
3	HR Planning and Recruitment
	Definition, Objectives, Need and Importance of HR Planning, Preparing Manpower Inventory. Promotions and Transfers. Recruitment - Strategic Approach to Recruitment, Recruitment Source; Internal and External, Selection Procedure.
4	Training and Development
	Employee Training and Development - Nature and Process of Training, Training methods, On the job, Off the job. Management Development Program, Performance Appraisal -Definition, Methods. Advantages and Limitations of Appraisal.
5	Compensation
	Meaning, Need and Importance, Current Trends in Compensation, Team Based Incentives, Pension Schemes with Reference to Banking and Insurance , Fringe Benefits, Perquisites, Allowances and other Non – Monetary Benefits Voluntary Retirement Scheme - Concept, Types, Needs, Effects with reference to Banking and Insurance Participative Management Meaning, Levels, Types, Employee Welfare, Comparative Study of Working Conditions in Banks, Financial Institutions, Insurance Companies.




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1. Elective Courses (EC)

4. Turnaround Management

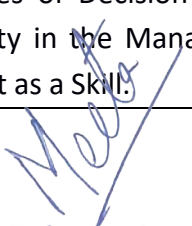
Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Introduction to Business	10
02	Industrial Sickness	15
03	Turnaround Management Strategies	15
04	Business Scenario	12
05	Leadership and Turnaround Management	08
Total		60



Sr. No.	Modules / Units
1	Introduction to Business
	<p>Meaning, Definition, Features, Importance, Symptoms, Types of Business Organization.</p> <p>Different approaches for Growth and Survival.</p> <ul style="list-style-type: none"> • Internal Strategies • External Strategies • Survival Strategies
2	Industrial Sickness
	<p>Meaning and Internal /External Reasons of Industrial Sickness</p> <ul style="list-style-type: none"> • Symptoms of Industrial Sickness • Measures to Overcome Sickness by Government and Stakeholders • Role of BIFR in Sick Industries
3	Turnaround Management Strategies
	<p>Turnaround – Meaning, Definition, Indicators of Successful Turnaround</p> <ul style="list-style-type: none"> • TQM and Restructuring. • Selling of a sick unit • BPR <ul style="list-style-type: none"> - Meaning, Definition, Elements, Need, Implications - Approaches (Reengineering Team, BPR Leader, Process Owner, Kaizen, Flow Chart, 5S principles, Process Mapping)
4	Business Scenario
	<p>Features, Advantages, Disadvantages, Types and Present Status of:</p> <ul style="list-style-type: none"> • Outsourcing • Networking • Franchising • Free lancing • Self-Financing • Start up
5	Leadership and Turnaround Management
	<p>Outfitting the Management Team, Personal Characteristic, Focusing on Present Operations, Focus on Needs in Turnarounds, Styles of Decision Making in the Turnaround Process, Organizational Change. Quality in the Managerial Process, Dilemma of Management, Turnaround Management as a Skill.</p>




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**Revised Syllabus of Courses of B.Com. (Banking and Insurance)
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2. Core Course (CC)

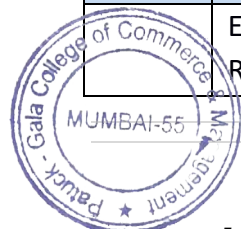
1. Central Banking

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	An Overview of Central Banking	12
02	RBI as the Central Bank of India	12
03	Supervisory Role of RBI	12
04	Central Banking in Other Countries	12
05	Central Banking in the Cyber World	12
Total		60



Sr. No.	Modules / Units
1	An Overview of Central Banking
	<p>Overview: Concept of Central Banking, Institutional Growth of Central Banking, The Changing Face of Central Banking.</p> <p>Role of Central Banks: Determination of Goals, Inflation Targeting, Exchange Rate Targeting, Money Supply Targeting, Money Growth Targeting, Viable Alternatives to Central Bank, Central Banking in India.</p> <p>Contemporary Issues, Autonomy and Independence, Credibility, Accountability and Transparency of a Central Bank.</p>
2	RBI as the Central Bank of India
	<p>Policy Framework for RBI: Organizational Framework, Operational Framework – Role as a Central Banker, Promotional Role of RBI, Regulatory Role of RBI.</p> <p>RBI and Monetary Policy</p> <p>Macroeconomic Policies: Meaning & Objectives.</p> <p>Monetary Policy- Meaning & Objectives</p> <p>Monetary Policy in India - Goals, Targets and Instruments</p> <p>A Brief Overview of Fiscal Policy, Striking Balance between Inflation and Growth through Monetary and Fiscal Policies</p>
3	Supervisory Role of RBI
	<p>Regulation and Supervision: Need for Regulation and Supervision, Banking Regulation Act, 1949, Banking Regulation and Supervision, Functions of the Department of Supervisory, Regulations Review Authority, Unified Regulator v/s Multiple Regulators.</p> <p>RBI – On-site Inspection and Off-site Monitoring and Surveillance: The Core Principles for Effective Supervision – On-site Examination – Off-site Surveillance – On-site Inspection and Off-site Monitoring in India – Off-site Monitoring in Different Countries – Computerized Off-site Monitoring and Surveillance (OSMOS).</p> <p>RBI and Financial System, Introduction, Functions, Characteristics of Financial System, Role of RBI in Regulating Financial System and Financial Sector Reforms.</p>
4	Central Bank in other Countries
	<p>Federal Reserve System – Bank of England – The European Central Banking, Bank of Japan, Peoples Bank of China</p> <p>Interconnectivity of Central Banks with Other International Financial Institutions, ADB, IMF, World Bank, and BIS, (Objectives, Role and Functions)</p>
5	Central Banking in Cyber World:
	<p>E -Banking, E- money, IT induced Changes and Monetary Policy, E- payments, Risks in the New IT Era, Impact of IT, Globalization and Central Banks.</p>



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