

**NEP and Learning Outcomes Based Curriculum  
Framework (LOCF)**

**For**

**MASTER OF COMMERCE (Integrated)  
PROGRAMME**

**(To be effective from the Academic Session 2024-25)**



**Department of Commerce  
Gurugram University, Gurugram**

**(A State Govt. University Established Under Haryana Act 17 of 2017)**

*Falab Khanna*

*S. Mahajan*  
Head  
Department of Commerce  
Gurugram University, Gurugram

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## **1. Background**

The objective of Introducing M.COM integrated, 5 year Degree programme is to provide a conducive environment that holistically engages students through an all- encompassing knowledge impartation after completing 10+2 level examination. The programme provides students with a comprehensive understanding of the fundamentals of business management and the opportunity to pursue the chosen areas of specialization. The programme is designed to enable and empower students to acquire knowledge, skills and abilities to further analyse and synthesize the contemporary realities pertaining to the domain of business. The design and delivery of this integrated program is innovative and unique. It will equip students with the knowledge and skills necessary to compete successfully for challenging positions in industry, government, non-profit organizations and civil services. This programme will widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce. This programme will help to create excellent managers and also instill the spirit of entrepreneurship so that the students evolve into leaders and wealth creators in the years to come. The M.COM integrated programme at Gurugram University being one of the rigorous programmes in the country is designed to prepare students with a global management perspective through a unique pedagogy of learning and interaction among peers in a modular format. The Innovative Activities like live projects, field assignments and simulation games will form an integral part of the programme. Project work, Business Internship and Team-Consulting Assignment will help to achieve holistic learning and also provide for a comprehensive understanding of the contemporary business environment. This will develop the ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business along with creating the capability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.

## **2. Programme Outcomes**

On completing M.COM integrated (5Year) Programme, the students shall be able to realise following programme outcomes

<b>PO's</b>	<b>Description</b>
PO-1	Apply knowledge of Commerce theories and practices to solve business problems.
PO-2	Foster Analytical and critical thinking abilities for data-based decision making.
PO-3	Ability to promote Sustainable and Value based business practices for enhancing leadership activities
PO-4	Ability to understand, analyze and communicate global, economic, legal, and ethical aspects of business.
PO-5	Ability to lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment.
PO-6	Ability to Cultivate Technological Proficiency for Digital Transformation
PO-7	Ability to Enhance Interpersonal and Communication Skills for Diverse Workplaces

### **3. Programme Specific Outcomes**

The M.Com (Integrated) program is spread over 10 semesters, leading to a post graduate degree in M.Com. It is an integrated program specially designed for 10 + 2 students, who wish to develop managerial skills. The course is tailor made to suit the needs of industry and entrepreneurship. On completing M.Com (Integrated) Programme, the students shall be able to realize the following specific outcomes:

PSO1	<b>Management Proficiency:</b> To inculcate in students the basic knowledge and fundamentals of commerce and business which would be beneficial for them to analyze, comprehend and evaluate the current economic/business scenario of the country and the world at large.
PSO2	<b>Team Leadership &amp; Innovation:</b> Our aim is to empower students to convert theoretical and conceptual knowledge into practical problem-solving approaches through critical thinking. They will develop the skills to lead innovation initiatives within organizations by employing creative problem-solving techniques, nurturing an innovative culture, and efficiently managing resources to fuel business growth, gain competitive advantage, and create positive societal impact.

#### **4. Qualification Descriptors**

M.COM integrated course is a 5 year undergraduate + postgraduate commerce program offered by Gurugram University to pursue M.COM Integrated after 12th Class. It is aimed at teaching commerce and developing management skills from both undergraduate as well as postgraduate levels.

## 5. Scheme of Programme

### Semester-1

Course code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
<b>Discipline Specific Course (DSC)</b>											
241MCDSC1	Business Management (BL)	242/COMI/DS101	4	0	0	4	70	30	-	-	100
241MCDSC2	Financial Accounting	242/COMI/DS102	4	0	0	4	70	30	-	-	100
<b>MIC/Vocational Courses (VOC)</b>											
	To be selected from the pool		4	0	0	4	70	30	-	-	100
<b>Multidisciplinary Course</b>											
	To be selected from the pool		3	0	0	3	50	25	-	-	75
<b>Ability Enhancement Course(AEC)</b>											
	To be selected from the pool		2	0	0	2	35	15	-	-	50
<b>Skill Enhancement Course (SEC)</b>											
	To be selected from the pool		0	0	6	3	50	25	-		75
<b>Value Addition Course (VAC)</b>											
	To be selected from the pool		2	0	0	2	35	15	-	--	50
<b>Total Credits</b>						<b>22</b>	<b>Total Marks</b>				<b>550</b>

## Semester-2

Course code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
<b>Discipline Specific Course (DSC)</b>											
242MCDSC1	Cost Accounting	242/COMI/DS 201	4	0	0	4	70	30	-	-	100
242MCDSC2	Business Organization (BL)	242/COMI/DS 202	4	0	0	4	70	30	-	-	100
<b>MIC/Vocational Courses (VOC)</b>											
	To be selected from the pool		4	0	0	4	70	30	-	-	100
<b>Multidisciplinary Course</b>											
	To be selected from the pool		3	0	0	3	50	25	-	-	75
<b>Ability Enhancement Course(AEC)</b>											
	To be selected from the pool		2	0	0	2	35	15	-	-	50
<b>Skill Enhancement Course (SEC)</b>											
	To be selected from the pool		0	0	6	3	50	25			75
<b>Value Addition Course (VAC)</b>											
	To be selected from the pool		2	0	0	2	35	15	-	--	50
<b>Total Credits</b>						<b>22</b>	<b>Total Marks</b>				<b>550</b>

**After successfully completing 1st Year, Under Graduate Certificate in Business Commerce (UGCC-44 Credits) will be awarded to the students.**

\*BL stands for Blended Learning

\*\*Each student is required to pass MOOC available on SWAYAM portal or any other online educational platform of repute of 3 credits (Option will be given by the Course Coordinator). The student is required to submit the passing certificate of the same to the department. The Evaluation of MOOC Courses will be 50% certificate earned and 50% for External viva

**\* If any candidate wishes to leave the programme after one year, they must notify the department one month before the final exams. They are also required to submit an internship report and complete the 4-credit internship certificate.**

**Semester-3**

Course code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
<b>Discipline Specific Course (DSC)</b>											
243MCDSC1	Corporate Accounting	242/COMI/DS301	4	0	0	4	70	30	-	-	100
243MCDSC2	Principles of Marketing	242/COMI/DS302	4	0	0	4	70	30	-	-	100
<b>MIC/Vocational Courses (VOC)</b>											
	To be selected from the pool		4	0	0	4	70	30	-	-	100
<b>Multidisciplinary Course</b>											
	To be selected from the pool		3	0	0	3	50	25	-	-	75
<b>Ability Enhancement Course(AEC)</b>											
	To be selected from the pool		2	0	0	2	35	15	-	-	50
<b>Skill Enhancement Course (SEC)</b>											
	To be selected from the pool		3	0	0	3	50	25		-	75
<b>Value Addition Course (VAC)</b>											
	To be selected from the pool		2	0	0	2	35	15	-	-	50
<b>Total Credits</b>						<b>22</b>	<b>Total Marks</b>				<b>550</b>

### Semester-4

Course code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
<b>Discipline Specific Course (DSC)</b>											
244MCDSC1	Financial Management	242/COMI/DS401	4	0	0	4	70	30	-	-	100
244MCDSC2	Investment Analysis	242/COMI/DS402	4	0	0	4	70	30	-	-	100
244MCDSC3	Auditing	242/COMI/DS403	4	0	0	4	70	30	-	-	100
244MCDSC4	Entrepreneurship Development (BL)	242/COMI/DS404	4	0	0	4	70	30	-	-	100
<b>Vocational Courses (VOC)</b>											
	To be selected from the pool		4	0	0	4	70	30	-	-	100
<b>Ability Enhancement Course(AEC)</b>											
	To be selected from the pool		0	2	0	2	35	15		-	50
<b>Value Addition Course (VAC)</b>											
	To be selected from the pool		2	0	0	2	35	15	-	-	50
<b>Total Credits</b>						<b>24</b>	<b>Total Marks</b>				<b>600</b>

#### NOTES:

1. After successfully completing 2nd Year, Under Graduate Diploma in Commerce (UGDC-90 Credits) will be awarded to the students.
2. Immediately after the completion of the 4th Semester Examination, the students shall proceed for their summer Internship-I (245MCSEC6) of 6-8 weeks duration. The summer internship reports prepared shall be assessed in the 5th semester as a Skill Enhancement Course.
3. The Summer Internship-I Report shall be submitted by the candidates in the manner as specified by the department.

\* BL stands for Blended Learning

\*\*Each student is required to pass MOOC available on SWAYAM portal or any other online educational platform of repute of 3 credits (Option will be given by the Course Coordinator). The student is required to submit the passing certificate of the same to the department. The Evaluation of MOOC Courses will be 50% certificate earned and 50% for External viva.

**Semester -5**

Course code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
<b>Discipline Specific Course (DSC)</b>											
245MCDSC1	Human Resource Management	242/COMI/DS501	4	0	0	4	70	30	-	-	100
245MCDSC2	Income Tax	242/COMI/DS502	4	0	0	4	70	30	-	-	100
245MCDSC3	Money and Banking	242/COMI/DS503	4	0	0	4	70	30	-	-	100
245MCDSC4	Contemporary Issues in Commerce	242/COMI/DS504	4	0	0	4	70	30	-	-	100
<b>Vocational Courses (VOC)</b>											
	To be selected from the pool		4	0	0	4	70	30	-	-	100
<b>Skill Enhancement Course (SEC)/ Summer Internship Report</b>											
	To be selected from the pool		0	4	0	4	-	30	70	-	100
<b>Total Credits</b>						<b>24</b>	<b>Total Marks</b>				<b>600</b>

**Semester-6**

Course code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
<b>Discipline Specific Course (DSC)</b>											
246MCDSC1	Management Accounting	242/COMI/DS601	4	0	0	4	70	30	-	-	100
246MCDSC2	Strategic Management	242/COMI/DS602	4	0	0	4	70	30	-	-	100
246MCDSC3	O.B	242/COMI/DS603	4	0	0	4	70	30	-	-	100
246MCDSC4	GST & Custom Laws (BL)	242/COMI/DS604	4	0	0	4	70	30	-	-	100
<b>Vocational Courses (VOC)</b>											
	To be selected from the pool		4	0	0	4	70	30	-	-	100
<b>Skill Enhancement Course(SEC)</b>											
	To be selected from the pool		2	0	0	2	35	15	-	-	50
<b>Total Credits</b>						<b>22</b>	<b>Total Marks</b>				<b>550</b>

**After successfully completing 3rd Year, Bachelor Of Commerce(BCOM- 136 Credits) will be awarded to the students.**

\* BL stands for Blended Learning

\*\*Each student is required to pass MOOC available on SWAYAM portal or any other online educational platform of repute of 3 credits (Option will be given by the Course Coordinator).

The student is required to submit the passing certificate of the same to the department. The Evaluation of MOOC Courses will be 50% certificate earned and 50% for External viva.

\*\*\*Summer Internship Report Internal evaluation of 30 marks will be done by Internal Guide /Mentor and 70 marks will be based on External viva.

Semesteeer-7

Course code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
<b>Discipline Specific Course (DSC)</b>											
247MCDSC1	Management Concepts and Decisions	242/COMI/DS701	4	0	0	4	70	30	-	-	100
247MCDSC2	Operation Research	242/COMI/DS702	4	0	0	4	70	30	-	-	100
247MCDSC3	International Business (BL)	242/COMI/DS703	4	0	0	4	70	30	-	-	100
	Specialization -1					4					100
	Specialization-2					4					100
<b>Vocational Courses (VOC)</b>											
	To be selected from the pool		4	0	0	4	70	30	-	-	100
<b>Total Credits</b>						<b>24</b>	<b>Total Marks</b>				<b>600</b>

Semester-8

Course code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
<b>Discipline Specific Course (DSC)</b>											
248MCDSC1	Marketing Management	242/COMI/DS801	4	0	0	4	70	30	-	-	100
248MCDSC2	Business Research Methods	242/COMI/DS802	4	0	0	4	70	30	-	-	100
248MCDSC3	Cross Cultural Management (BL)	242/COMI/DS803	4	0	0	4	70	30	-	-	100
	Specialization -1					4					100
	Specialization-2					4					100
<b>Vocational Courses (VOC)</b>											
	To be selected from the pool		4	0	0	4	70	30	-	-	100
<b>Total Credits</b>						<b>24</b>	<b>Total Marks</b>				<b>600</b>

**NOTES:**

1. Immediately after the completion of the 8th Semester Examination, the students shall proceed for their summer Internship-II of 6-8 weeks duration. The summer internship reports prepared shall be assessed in the 9th semester as a Skill Enhancement Course.

2. The Summer Internship Report shall be submitted by the candidates in the manner as specified by the department.

3. The students are required to choose any two specialization areas offered under dual specialization scheme. The specialization will run on a batch of minimum 10 students.

**4. After successfully completing 4th Year, BCom (Hons.) / BCom(Hons. With Research) with- 184 Credits will be awarded to the students.**

\* BL stands for Blended Learning

\*\*Each student is required to pass MOOC available on SWAYAM portal or any other online educational platform of repute of 3 credits (Option will be given by the Course Coordinator).

The student is required to submit the passing certificate of the same to the department. The Evaluation of MOOC Courses will be 50% certificate earned and 50% for External viva.

**Semester-9**

Course code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
<b>Discipline Specific Course (DSC)</b>											
249MCDSC1	Knowledge Management (BL)	242/COMI/DS901	4	0	0	4	70	30	-	-	100
249MCDSC2	Corporate Tax	242/COMI/DS902	4	0	0	4	70	30	-	-	100
	Specialization -1					4					100
	Specialization-2					4					100
<b>Skill Enhancement Courses (SEC)</b>											
	To be selected from the pool		2	0	0	2	35	15	-	-	50
<b>Value Added Course (VAC)</b>											
	Seminar- Current Trends in Commerce.		0	0	4	2	35	15			50
<b>Total Credits</b>						<b>20</b>	<b>Total Marks</b>				<b>500</b>

**Semester-10**

Course code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
<b>Discipline Specific Course (DSC)</b>											
	Specialization -1					4					100
	Specialization-2					4					100
<b>Skill Enhancement Courses (SEC)</b>											
	Project Report/ Case Studies***		0	12	0	12	-	90	210	-	300
<b>Discipline Specific Effective Course (S)</b>											
<b>Total Credits</b>						<b>20</b>	<b>Total Marks</b>				<b>500</b>

## NOTES:

1. The topic of the Project Report/ Case study (**Code 24XMCSEC5**) shall be finalized in 10th semester by a Committee comprising of the faculty members to be constituted by Director/Principal of the concerned Institute after presentation by the candidate before the Committee.

**2. After successfully completing 5th Year, Master of Commerce (Integrated) (MCom- 224 Credits) will be awarded to the students.**

\* BL stands for Blended Learning

\*\*Each student is required to pass MOOC available on SWAYAM portal or any other online educational platform of repute of 3 credits (Option will be given by the Course Coordinator). The student is required to submit the passing certificate of the same to the department. The Evaluation of MOOC Courses will be 50% certificate earned and 50% for External viva.

\*\*\*Summer Internship Report Internal evaluation of 30 marks will be assess by Internal Guide /Mentor and 70 marks will be based on External viva.

\*\*\*Project Report Internal evaluation of 30 marks will be assess by Internal Guide /Mentor and 70 marks will be based on External viva.

**SPECIALIZATION Offered:**

**HUMAN RESOURCE**

Course Code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
<b>Discipline Specific Course (S)/ Discipline Specific Elective Course (S)</b>											
<b>247DSEC-HRM1</b>	Supply Chain Management	<b>242/COMI/DS701</b>	4	0	0	04	70	30	-	-	04
<b>248DSEC-HRM2</b>	Compensation Management	<b>242/COMI/DS801</b>	4	0	0	04	70	30	-	-	04
<b>249DSEC-HRM3</b>	Industrial Relations & Labour Laws	<b>242/COMI/DS901</b>	4	0	0	04	70	30	-	-	04
<b>24XDSEC-HRM4</b>	Strategic Human Resource Management	<b>242/COMI/DS1001</b>	4	0	0	04	70	30	-	-	04

**FINANCE**

Course Code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
<b>Discipline Specific Course (S)/ Discipline Specific Elective Course (S)</b>											
<b>247DSEC-FIN1</b>	Security Analysis and Portfolio Management	<b>242/COMI/DS702</b>	4	0	0	04	70	30	-	-	04
<b>248DSEC-FIN2</b>	Advanced Accounting	<b>242/COMI/DS802</b>	4	0	0	04	70	30	-	-	04
<b>249DSEC-FIN3</b>	Accounting Standard and Financial Reporting	<b>242/COMI/DS902</b>	4	0	0	04	70	30	-	-	04
<b>24XDSEC-FIN4</b>	International Financial Management	<b>242/COMI/DS1002</b>	4	0	0	04	70	30	-	-	04

## MARKETING

Course Code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
<b>Discipline Specific Course (S)/ Discipline Specific Elective Course (S)</b>											
<b>247DSEC-MKT1</b>	Customer Relationship Management	<b>242/COMI/DS703</b>	4	0	0	04	70	30	-	-	04
<b>248DSEC-MKT2</b>	Consumer Behavior Analysis	<b>242/COMI/DS803</b>	4	0	0	04	70	30	-	-	04
<b>249DSEC-MKT3</b>	Marketing Research	<b>242/COMI/DS903</b>	4	0	0	04	70	30	-	-	04
<b>24XDSEC-MKT4</b>	Retail Management	<b>242/COMI/DS1003</b>	4	0	0	04	70	30	-	-	04

### **\*Massive Open Online Courses (MOOCs)**

Study Webs of Active Learning for Young Aspiring Minds (SWAYAM: [www.swayam.gov.in](http://www.swayam.gov.in)) is India's national Massive Open Online Course (MOOC) platform, designed to achieve the three cardinal principles of India's Education Policy: access, equity, and quality. The University Grants Commission (Credit Framework for Online Learning Courses through Study Webs of Active Learning for Young Aspiring Minds) Regulations, 2021 have been notified in the Gazette of India, which now facilitates an institution to allow up to 40 per cent of the total courses being offered in a particular programme in a semester through the online learning courses offered through the SWAYAM platform. The department of Management, Gurugram University has adopted SWAYAM Courses for the benefit of the students. A student will have the option to earn credit by completing quality-assured MOOC programmes offered on the SWAYAM portal or any other online educational platform of repute, after seeking approval from the department.

**Table : Pool of Skill Enhancement Courses (SEC)**

<b>SEMESTER 1</b>					
<b>Course Code</b>	<b>Nomenclature of Course</b>	<b>Run by Department</b>	<b>Credits T</b>	<b>Credits P</b>	<b>Total Credits</b>
	Computer Fundamentals & Applications-I (BL) <b>(Equivalent MOOC Course)**</b>	Commerce	50	25	3
<b>SEMESTER 2</b>					
	Computer Fundamentals & Applications-II (BL) <b>(Equivalent MOOC Course**)</b>	Commerce	50	25	3
<b>SEMESTER 3</b>					
	Excel Proficiency for Business Analysis (BL) <b>(Equivalent MOOC Course**)</b>	Commerce	35	15	2
<b>SEMESTER 5</b>					
	Summer Internship Report-I	Commerce	70	30	4
<b>SEMESTER 6</b>					
	Technical Analysis of Stock Market	Commerce	35	15	2
<b>SEMESTER 9</b>					
	Business Analytics	Commerce	35	15	2
<b>SEMESTER 10</b>					
	Project reports/case studies/ live projects	Commerce	210	90	12

**Table : Pool of Minor (Vocational) Courses (VOC)**

Semester-1					
Course Code	Nomenclature of Course	Run By Department	Credits T	Credits P	Total Credits
	Business Law	Commerce	70	30	4
Semester-2					
	Quantitative analysis for Business	Commerce	70	30	4
Semester-3					
	Business Environment	Commerce	70	30	4
Semester-4 VOC					
	Personal Tax Planning	Commerce	70	30	4
Semester-5VOC					
	Investing in Stock Markets	Commerce	70	30	4
Semester-6VOC					
	Managerial economics	Commerce	70	30	4
Semester-7					
	Management information system	Commerce	70	30	4
Semester-8					
	Corporate governance	Commerce	70	30	4

**Table UG04: Pool of Value Added Courses (VAC)**

Semester-1					
Course Code	Nomenclature of Course	Run By Department	Credits T	Credits P	Total Credits
	Business communication Skills	Commerce	35	15	2
Semester-2					
	Environmental Studies	Commerce	35	15	2
Semester-3					
	Business Etiquettes (BL)	Commerce	35	15	2
Semester-4					
	Indian Knowledge System	Commerce	35	15	2

**Table UG05: Pool of Multidisciplinary Courses**

S.No	Subject	Course Type		Nomenclature of Course	Credits T	Credits P	Total Credits
1.	Commerce	MDC-1	Sem 1	Basics to Commerce			3
		MDC-2	Sem 2	Banking and financial awareness			3
		MDC-3	Sem 3	Personal Financial Planning			3

## **6. Course Outcomes and Mapping Matrix:**

- Each Course of the MCom Integrated Programme results in a few Course/Learning Outcomes (COs) which are broadly mapped or associated with POs as well as PSOs.
- Mapping represents the correlation between COs and POs, COs and PSOs in a scale of 1 to 3 as follows.

### **Scale of Mapping between COs and POs & COs and PSOs**

<u>Scale 1</u>	If the contents of the course have a low correlation ( less than 50 % ) with the particular Programme Outcomes and particular Programme Specific Outcomes.
<u>Scale 2</u>	If the contents of the course have a medium correlation (50%-70%) with the particular Programme Outcomes and Programme Specific Outcomes.
<u>Scale 3</u>	If the contents of the course have a strong correlation (more than 70%) with the particular Programme Outcomes and Programme Specific Outcomes.

## **7. Instructions for the Examiner:**

**Instructions for External Examiner:** The question paper shall be divided in two sections as follows:

	Theory Marks	70	50	35
Section A	Seven (7/6) short answer type questions from whole of the syllabus carrying equal marks each, this section will be compulsory	7*2=14 Marks	5*2= 10 Marks	7*1=7 Marks
Section B	8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit.	14*4= 56 Marks	10*4= 40 Marks	7*4= 28 Marks
	Total Theory Marks	70 Marks	50 Marks	35 Marks

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for internal marks.

	Marks out of			
Total Marks	100	75	50	25
Internal Assessment	30	25	15	5
Attendance	5	5	5	-
Below 55= 0 Marks				
Between 55 to < 65= 1Marks				
Between 65 to < 70 = 2 Marks				
Between 70 to < 75 = 3 marks				
Between 75 to < 80= 4 Marks				
80 and more than 80 = 5 Marks				
Assignment/ Presentations/ Seminars/ Role plays/ Case analysis/ Simulations and Class Participation	15	10	5	-
Sessional Examination*	10	10	5	5
Total Marks	30	25	15	5

\*Sessional examination marks will be based on the best performance out of the two sessional exams conducted within the semester, assessed by the faculty in charge of the courses of study.

# **SYLLABUS**

Name of Subject: <b>BUSINESS MANAGEMENT</b>	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>242MIDSC1</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:- After completing the course students will be able to:**

**CO1:** Comprehend management fundamentals and approaches.

**CO2:** Students will be able to apply the concepts of planning and decision-making in real-world scenarios

**CO3:** Analyze contemporary organizational formats and motivation theories.

**CO4:** Evaluate communication networks, barriers, and modern control techniques.

#### **COURSE CONTENTS:**

Unit 1: Introduction – nature and process of management, basic managerial roles and skills, nature of managerial work; approaches to management – classical, behavioural, systems and contingency approaches; contemporary issues and challenges	10 Lectures
Unit 2: Planning and decision making – concept, purpose and process of planning, kinds of plans, strategies, policies and planning, premises, goal setting, MBO; decision making – nature and process, types of managerial decisions, decision making conditions, forms of group decision making in organization	10 Lectures
Unit 3: Organizing and Staffing: Contemporary Organizational Formats – Project, Matrix and Networking, Management in Action: Motivation – Concept and Theories: Maslow, Herzberg, McGregor, and Ouchi;	10 Lectures
Unit 4: Communication – formal and Informal Networks, Barriers and Principles Control: Concept and Process, Effective Control System, Modern Control Techniques – Stakeholder Approaches (Balanced Score Card), Accounting Measures (Integrated Ratio Analysis), and Economic and financial Measures (Economic Value added and Market Value added), Behavioral Aspect of Management Control.	10 Lectures

**SUGGESTED READINGS:**

1. Griffin, Ricky W, Management, Biztantra, New Delhi
2. Stoner, Freeman and Gilbert, Jr. Management, Pearson Education, New Delhi
3. Wehrich, Heinz and Harold Koontz, Management: A Global Perspective, Tata McGraw Hill
4. Daft, Management, Thompson Learning, New Delhi
5. Robbins, S.P., Management, Pearson Education
6. Gupta C B – business organization and management, Mayur Paperbacks, New Delhi.

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

**Mapping Matrix of Course :242MCDSC2****CO-PO & CO-PSO Matrix for the Course 242MCDSC2: BUSINESS MANAGEMENT**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	2	3	3	2	2	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	2	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
<b>Average</b>	2.75	2.75	2.75	3	2.75	2.75	3	3	3

Name of Subject: <b>FINANCIAL ACCOUNTING</b>	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>241MCDSC2</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: - After completing the course students will be able to:**

**CO1.** Understand the principles of Lease Accounting (AS-19) and its application in financial reporting.

**CO2.** Apply branch accounting concepts including preparation of consolidated financial statements for independent branches.

**CO3.** Analyze the financial implications of Joint Ventures Accounts and Royalty Account on business profitability.

**CO4.** Evaluate the ethical considerations in the dissolution of partnership firms, including insolvency of partners and piecemeal distribution of assets.

**COURSE CONTENTS:**

Unit 1: Higher Purchase System and Installment Payment System. Lease accounting (with accounting standard-19)	10 Lectures
Unit 2: Branch: Meaning, Concept of dependent branches, accounting aspects, debtors system, stock and debtors system, branch final accounts system and whole sale basis system- Independent branches: concept, accounting treatment, important adjustment entries and preparation of consolidated profit & loss account and balance sheet. Departmental accounts.	10 Lectures
Unit 3: Joint Ventures Accounts, Royalty Account.	10 Lectures
Unit 4: Partnership Accounts: Dissolution of partnership firm- insolvency of partners (including Garner v/s Murray Rule), gradual realisation of assets and piecemeal distribution; amalgamation and sale of partnership firms.	10 Lectures

**Suggested Readings:**

1. Anthony, R. N., Hawkins, D., & Merchant, K. A. (2010). Accounting: Text and Cases. New York: McGraw-Hill Education India.
2. Dam, B. B., & Gautam, H. C. (2019). Financial Accounting. Guwahati: Gayatri Publications.
3. Lal, J., & Srivastava, S. (2012). Financial Accounting Text & Problems. Mumbai: Himalaya Publishing House.
4. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: Sultan Chand Publishing.
5. Gupta R.L. and Radha Swami M., Financial Accounting, Sultan Chand and Sons., New Delhi.

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1 : Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
	<b>Total Marks (IA+EE)</b>	<b>100</b>

**Mapping Matrix of Course:241241MCDSC1****CO-PO & CO-PSO Matrix for the Course 24241MCDSC1: Financial Accounting**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	3	1	1	1	1	1	1	1
CO2	2	2	0	2	1	1	1	1	1
CO3	2	2	1	1	1	1	1	1	1
CO4	2	2	1	3	1	1	1	1	1
Average	2.25	2.25	0.75	1.75	1	1	1	1	1

Name of Subject: <b>Cost Accounting</b>	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>242MCDSC1</b>	Time Allowed: 3 Hrs
Credits 4	MCC/Vocational Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcome:- After completing the course students will be able to:**

CO 1: Demonstrate understanding Fundamental cost accounting concepts including cost classification

CO 2: Apply cost accounting techniques to analyze and solve real world business problems

CO 3: Analyze cost data to make informed decisions about pricing, product-mix and relevant techniques.

CO 4: Evaluate costs associated with long term contracts, ensuring profitability

**COURSE CONTENTS:**

Unit 1: Cost Accounting: Meaning, nature, scope and limitations; Concept of cost-Elements of Cost and classification, Types of costing. Costing for Material-Purchase Procedure, Stores Control and Pricing of Material Issues inventory control techniques. Material Losses.	10 Lectures
Unit 2: Labour Cost: Idle time, Overtime, Labour turnover, Labour cost control, incentive wage plans. Overheads: Meaning, Classification, Allocation, Apportionment and Absorption of overheads.	10 Lectures
Unit 3: Machine Hour Rate Methods, Unit or Output Costing Costing, Determination of Tender Price.	10 Lectures
Unit 4: Contract Costing, Job and Batch Costing, Reconciliation of cost and Financial Accounts.	10 Lectures

**SUGGESTED READINGS:**

1. Maheshwari S.N.& Mittal S.N. Cost Accounting Shree Mahavir Book Depot,Delhi.
2. Jain S.P.& Narang K.L Cost Accounting-Principles & Practice Kalyani publishers
3. Sexena & Vashisth, Cost accounting
4. Aggrawal, M.L. Cost Accounting, Sahitiya Bhawan Publications Agra.

## 5. Gupta S.P. Cost Accounting, VK Global Publications Pvt. Ltd. Delhi

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

### Mapping Matrix of Course:242MCVOC3

#### CO-PO & CO-PSO Matrix for the Course 242MCVOC3: Cost Accounting

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	3	2	3	3	3	3	3	3
CO2	2	1	2	1	2	2	2	3	2
CO3	1	2	1	2	2	1	2	3	3
CO4	2	1	1	2	2	1	2	2	2
Average	2	1.75	1.5	2	2.25	1.75	2.25	2.75	2.5

Name of Subject: <b>BUSINESS ORGANISATION</b>	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>242MCDSC2</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: - After completing the course students will be able to:**

CO1. Understand business activities, objectives, and environmental interface.

CO2. Apply business setup processes including networking, franchising, and e-commerce with creativity.

CO3. Analyze operational and financial aspects of businesses for effective decision-making.

CO4. Evaluate marketing, pricing, distribution, and HR strategies ethically and responsibly.

#### **COURSE CONTENTS:**

Unit 1: Business – concept, nature and spectrum of business activities, business system, business environment interface, business objectives	10 Lectures
Unit 2: Entrepreneurship – concept and nature; Networking marketing, Franchising, Business Process Outsourcing, E-commerce and Mcommerce. Process of setting up a business enterprise. Opportunity and idea generation – role of creativity and innovation. Feasibility study and preparation of business plan.	10 Lectures
Unit 3: Functional aspects of business – I operations – business size and location decisions, plant layout, mass production and mass customization, productivity, quality control (b) Finance – money and banking, financial management and securities markets, risk management and insurance	10 Lectures
Unit 4: Functional aspects of business -II Marketing – marketing and consumer behaviour, Product and pricing decisions, Distribution and promotional decisions (d) Finance: Money and banking, financial management and securities markets, risk management and insurance (e) human resources: Sources of human capital, Strategies for attracting (staffing) and retaining (training and compensation).	10 Lectures

**Suggested Readings:**

1. Griffin, Ricky W: ;Organizational Behaviour, Houghton Mifflin co., Boston.
2. Hellreigel, Don, John W. Slocum, Jr., and Richards W. Woodman: Organizational Behavior, 2. south western college Publishing, Ohio.
3. Vasishth, Neeru, Business Organisation, Taxmann, New Delhi
4. Talloo, Thelma J., Business Organisational and Management, TMH, New Delhi

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1 : Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP)/ Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

**Mapping Matrix of Course:241MCDSC2****CO-PO & CO-PSO Matrix for the Course 241MCDSC2: Business Organisation**

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	0	2	3	2	2	1	1	2
CO2	2	3	1	1	2	3	1	1	2
CO3	1	1	3	2	1	2	3	1	2
CO4	1	2	1	3	3	1	2	1	2
<b>Average</b>	1.75	1.50	1.75	2.25	2.00	2.00	1.75	1.00	2.00

Name of Subject: <b>Corporate Accounting</b>	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>243MCDSC1</b>	Time Allowed: 3 Hrs
Credits 4	MCC/Vocational Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcome:- After completing the course students will be able to:**

CO 1: Understand the features, merits, and demerits of issuing and redemption pattern of bonus shares for a company;

CO 2: Utilize financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software

CO 3: Analyze balance sheet after Internal Reconstruction of company;

CO 4: Evaluate the case study of major amalgamations of companies in India

#### **COURSE CONTENTS:**

Unit 1: Issue and forfeiture of shares ; Redemption of Preference Shares ; Buy back of Shares.	10 Lectures
Unit 2: Valuation of Goodwill; Valuation of Securities; Issue and Redemption of Debentures.	10 Lectures
Unit 3: Amalgamation and Internal Reconstruction of Companies as per AS-14.	10 Lectures
Unit 4: Holding Companies Accounts ; Profit or loss prior and subsequent to incorporation.	10 Lectures

#### **SUGGESTED READINGS:**

1. Bergeron, B. (2003). Essentials of XBRL: Financial Reporting in the 21st Century. New Jersey: John Wiley & Sons.
2. Dam, B. B. & Gautam, H. C. (2019). Corporate Accounting. Guwahati: Gayatri Publications.
3. Goyal, B. K. (2019). Corporate Accounting. New Delhi: Taxmann Publication.
4. Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. New Delhi: PHI Learning.

5. Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers.
6. Monga, J. R. (2019). Fundamentals of Corporate Accounting. New Delhi: Mayur Paperbacks.
7. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Corporate Accounting. New Delhi: Vikas Publishing House.

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

#### Mapping Matrix of Course: 242MCDSC1

#### CO-PO & CO-PSO Matrix for the Course 242MCDSC1: CORPORATE ACCOUNTING

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	3	1	3	2	2	2	3	2
CO2	2	2	1	3	2	2	2	2	2
CO3	3	2	3	2	2	2	3	2	1
CO4	2	2	2	1	3	2	3	2	1
<b>Average</b>	2.5	2.25	1.75	2.25	2.25	2	2.5	2.25	1.5

Name of Subject: <b>Principles of marketing</b>	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>243MCDSC2</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: - After completing the course students will be able to:**

CO1: Comprehend the nature and significance of marketing concepts and consumer behavior.

CO2: Apply market segmentation, product planning, and pricing strategies in real-world marketing scenarios.

CO3: Analyze the effectiveness of distribution channels and promotion mix in achieving marketing objectives.

CO4: Evaluate the impact of marketing strategies on consumer behavior, market positioning, and organizational performance.

#### **COURSE CONTENTS:**

Unit 1: Introduction to Marketing: meaning, nature, scope, importance, Product vs Services - Evolution of Marketing, Marketing concepts: -traditional and modern.  Consumer Behaviour: nature, scope and significance of consumer behaviour. Factors influencing consumer behavior - Buying decision process - Organisational buying – Value creation to consumer	10 Lectures
Unit 2: Market Segmentation & Product: Market Segmentation: concept, importance, basis for market segmentation, Targeting, Positioning.  Product: concept, planning and development; New Product Development, Branding, Packaging, labeling trade-mark, product life cycle.	10 Lectures
Unit 3: Pricing & Distribution channel:  Pricing: meaning, importance, factors affecting product pricing, Pricing policies and Strategies.  Distribution Channel: concept, role, types and factors affecting choice of a distribution channel.  Distribution - direct and indirect channel - retailing and wholesaling - channel decision.	10 Lectures

Unit 4: Promotion: Promotion mix, sales promotion- meaning & methods, tools, techniques Advertising: concept, importance, salient features of an effective advertising, designing copy - media selection Personal selling.	10 Lectures
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**SUGGESTED READINGS:**

1. Kotler Philip Marketing Management Prentice Hall of India New Delhi, 1986
2. Pride William M and Ferrel O.C. Marketing Houghton-Mifflin Boston
3. Stanton W.J., Etzel Michael J. and Walker Bruce J. Fundamentals of Marketing  
Mc Graw-Hill, New York.

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

**Mapping Matrix of Course:243MCDSC2**

**CO-PO & CO-PSO Matrix for the Course 243MCDSC2: Principles of Marketing**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	3	2	3	3	2	2	3	3	3
<b>CO2</b>	3	3	2	3	3	3	3	3	3
<b>CO3</b>	3	3	2	3	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3	3
<b>Average</b>	3	2.75	2.5	3	2.75	2.75	3	3	3

Name of Subject: <b>Financial Management</b>	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>244MCDSC1</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: - After completing the course students will be able to:**

CO1: Students will understand the principles and concepts of Financial Management, including financial planning, cost of capital, capital structure, and working capital management.

CO2: Students will apply financial management techniques and tools to analyze and solve real-world financial problems related to cost of capital, leverage analysis, dividend decisions, and working capital management.

CO3: Students will analyze the implications of different financial decisions on a company's performance and value, including the impact of capital structure on profitability, cost of capital on investment decisions, and working capital management on liquidity.

CO4: Students will evaluate the effectiveness and efficiency of financial management strategies, including assessing the appropriateness of dividend policies, optimizing capital structure, and managing working capital to maximize shareholder value.

**COURSE CONTENTS:**

Unit 1: Financial Management: Meaning, Traditional vs. Modern Approach, Functions, scope and objectives.  Financial Planning: Over capitalization and under capitalization.	10 Lectures
Unit 2: Cost of capital: Meaning and Significance, Determination of Specific and Overall Cost of Funds, Book Value vs. Market Value Weights.  Leverage analysis: Operating, financial and combined leverage; Financial BEP, Indifference Level of EBIT	10 Lectures
Unit 3: Capital Structure: Meaning and determinants, Optimal Capital Structure, Theories of Capital Structure.	10 Lectures

Dividend Decisions: Meaning; types of Dividend, Fixed Dividend Policy, Factors Affecting Dividend Decisions of a Firm, Theories of Dividend.	
Unit 4: Working Capital: meaning; nature, determinants, significance, Methods of Forecasting Working Capital Requirements of a Firm. Management of Cash and Marketable Securities, Techniques of Cash Management. Receivable Management- Cost of Receivables, Process of Receivable Management	10 Lectures

### SUGGESTED READINGS:

- 1.M.Y.Khan and P.K.Jain 'Financial Management'
2. I.M.Pandey 'Financial Management'
3. Parsana Chandra 'Financial Management Theory and Practice'
4. Ishwar Sharma, Financial Management, Shree Mahavir Book Depot..
5. M.D.Aggarwal, Financial Management, Hindi Medium.
- 6.S.N.Maheshwari, Financial Management.

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation (CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

**Mapping Matrix of Course: 244MCDSC1**

**CO-PO & CO-PSO Matrix for the Course 244MCDSC1: Financial Management**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	3	3	3	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	2	3	2	3	3
<b>CO3</b>	3	3	3	3	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3	3
<b>Average</b>	3	3	3	3	2.75	3	2.75	3	3

Name of Subject: <b>Investment Analysis</b>	Maximum Theory Marks: 100 (70+ 30)
<b>244MCDSC2</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: - After completing the course students will be able to:**

CO1: Students will comprehend the principles of investment, including risk-return analysis and investment avenues.

CO2: Students will apply analytical and critical thinking skills to evaluate stock exchanges' trading mechanisms, indices, and listing processes in India.

CO3: Students will analyze fundamental aspects of investment through economic, industry, and company analysis, estimating intrinsic value.

CO4: Students will evaluate technical analysis methods, such as charting techniques and the Dow theory, in comparison to fundamental analysis.

**COURSE CONTENTS:**

Unit 1:Investment: Meaning and process. Investment vs. Speculation, Investment vs. Gambling.Investment avenues.  Risk Return Analysis : Types and Measurement	10 Lectures
Unit 2:Stock Exchanges in India: Trading mechanism and Indices of Bombay Stock Exchange andNational Stock Exchange. Listing of Securities and its process.	10 Lectures
Unit 3:Fundamental Analysis: Economy, Industry and Company Analysis; Estimation of IntrinsicValue.  Option Contracts: Meaning and Types (Only Elementary Introduction).	10 Lectures

Unit 4: Technical Analysis: Dow theory, Charting techniques, Technical v/s Fundamental analysis. Overview of Efficient Market Theory or Hypothesis.	10 Lectures
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**SUGGESTED READINGS:**

1. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
2. Preeti Singh, Investment Management, Himalaya Publishing House
3. Dhanesh Khatri, Security Analysis and Portfolio Management, Macmillan Ltd
4. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd. Noida/New Delhi

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

## Mapping Matrix of Course:244MCDSC2

### CO-PO & CO-PSO Matrix for the Course 244MCDSC2: Investment Analysis.

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	1	1	2	1	2	1	3	2
CO2	2	3	1	1	1	2	1	2	1
CO3	1	1	3	3	2	2	1	2	1
CO4	1	1	1	2	1	3	1	1	1
Average	1.75	1.5	1.5	2	1.25	2.25	1	2	1.25

Name of Subject: Auditing	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>244MCDSC3</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: - After completing the course students will be able to:**

CO1: Students will understand the principles and objectives of auditing, including different types and the audit process.

CO2: Students will apply analytical skills to conduct audit procedures such as routine checking, vouching, and verification of assets and liabilities.

CO3: Students will analyze the audit requirements for public companies, including the qualifications and appointment of auditors, dividends, and audit of depreciation.

CO4: Students will evaluate audit reports, their contents, types, and conduct investigative processes.

**COURSE CONTENTS:**

Unit 1: Auditing: Meaning, objectives, importance and types of Auditing, Audit Process: internal control, internal check & internal audit, audit programme.	10 Lectures
Unit 2: Audit Procedure: Routine checking, vouching, verification & valuation of assets & liabilities.	10 Lectures
Unit 3: Audit of Public company: Qualification, Appointment and Remuneration of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends.	10 Lectures
Unit 4: Audit Report and Investigation	10 Lectures

Audit Report: Meaning, objectives, contents and types.	
Investigation: meaning, Nature and objectives.	

**SUGGESTED READINGS:**

1. Sharma T.R. Principles of Auditing Sahitya Bhawan Agra.
2. Tondon B.N. Principles of Auditing, S. Chand and Co., New Delhi.
3. Gupta Kamal contemporary Auditing Tata Mc Graw Hill, New Delhi.
4. Ashok Sharma, Auditing, V.K. Global Publications Pvt. Ltd. New Delhi.
5. Pardeep Kumar, Auditing, Kalyani Publishers, Ludhiyana

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation( <b>CP</b> ) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation ( <b>CAP</b> )/ Group Project ( <b>GP</b> ) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment ( <b>IA</b> ) (1+2+3)	30 (30%)
	End-Term Examination ( <b>EE</b> )	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

**Mapping Matrix of Course:244MCDSC3**

**CO-PO & CO-PSO Matrix for the Course 244MCDSC3: Auditing.**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	3	1	1	1	1	2	1	3	1
<b>CO2</b>	3	1	1	1	1	2	1	3	1
<b>CO3</b>	1	1	3	3	2	1	1	2	1
<b>CO4</b>	1	1	1	2	1	1	3	1	1
<b>Average</b>	2	1	1.5	1.75	1.25	1.5	1.5	2.25	1

Name of Subject: Entrepreneurship Development	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>244MCDSC4</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: - After completing the course students will be able to:**

CO1: Students will understand the concepts and dimensions of entrepreneurship, including its role in society and the economy.

CO2: Students will apply entrepreneurial skills to mobilize resources, manage contracts, and design business processes.

CO3: Students will analyze the entrepreneurship ecosystem, including the role of government, institutions, and financing options.

CO4: Students will evaluate business ideas for feasibility, prepare comprehensive business plans, and present them effectively to external agencies.

**COURSE CONTENTS:**

Unit 1: Introduction Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the society’ problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.	10 Lectures
Unit 2: Entrepreneurship in India Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution. Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.  Mobilizing Resources Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.	10 Lectures

Unit 3:Entrepreneurship Ecosystem Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of government, Institutions, industries/entrepreneur’s associations and self-help groups, Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.	10 Lectures
Unit 4:Sources of business ideas and tests of feasibility Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.	10 Lectures

**SUGGESTED READINGS:**

1. Desai, V. (2009). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House.
2. Dollinger, M. J. (2008). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall.
3. Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10

3	Assessment 3: Case Analysis / Presentation ( <b>CAP</b> )/ Group Project ( <b>GP</b> ) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment ( <b>IA</b> ) (1+2+3)	30 (30%)
	End-Term Examination ( <b>EE</b> )	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

### Mapping Matrix of Course:244MCDSC4

CO-PO & CO-PSO Matrix for the Course Entrepreneurship Development.

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	3	3	3	1	1	3	1	3	3
<b>CO2</b>	3	3	3	1	1	3	1	3	3
<b>CO3</b>	1	1	3	2	2	3	1	2	2
<b>CO4</b>	2	1	2	3	3	2	1	2	2
<b>Average</b>	2.25	2	2.75	1.75	1.75	2.75	1	2.5	2.5

Name of Subject: Human Resource Management	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>245MCDSC1</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: - After completing the course students will be able to:**

CO1: Students will understand the concepts and principles of Human Resource Management (HRM), including its functions and importance in organizations.

CO2: Students will apply HRM practices in recruitment, selection, training, wage management, and industrial relations within diverse organizational contexts.

CO3: Students will analyze the factors affecting recruitment, the stages of selection procedures, methods of wage payment, and causes of industrial disputes.

CO4: Students will evaluate the effectiveness of HRM practices in promoting employee satisfaction, organizational efficiency, and industrial harmony.

**COURSE CONTENTS:**

Unit 1: Human Resource Management (HRM): Definition, Importance objectives and scope. Function of Human Resource Manager: - Managerial and Operative Functions. Qualification and Qualities of Human Resource manager. HRM in India.	10 Lectures
Unit 2: Recruitment: - Meaning, Steps in recruitment policy, sources and modes of recruitment, Factors affecting recruitment.  Selection: - Meaning, Essentials of Selection Procedure, Stages in Selection Procedure.  Training: - Concept, Need and importance of Training. Methods of Training, Training Programme in India.	10 Lectures

Unit 3:Wages: - Meaning, Methods of wage Programme: - Time wages and Piece wages methods  Wage Incentives: - Concept, Need and Importance of Incentives. Special Incentives Profitsharing and Labour Co-Partnership, Non Monetary Incentives, Essentials of Ideal Incentivessystem.	10 Lectures
Unit 4:Industrial Relations: - Concept, Importance and Objectives of industrial relations,Contents of industrial relations. Participants of Industrial relation and Recruitment of goodIndustrial relation Programme.  Industrial Unrest: - Meaning, Forms and Causes of industrial disputes, Reconciliation ofIndustrial unrest.	10 Lectures

**SUGGESTED READINGS:**

1. **Human Resource Management: Concepts and Issues**, by T.N. Chhabra, Dhanpat Rai &Co.New Delhi.
2. **Human Resource Management** by R. Wayne Mondy, Pearson Publications, Delhi.
3. **Human Resource Management** by C.B. Gupta.

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10

	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

**Mapping Matrix of Course:245MCDSC1**

**CO-PO & CO-PSO Matrix for the Course 245MCDSC1: Human Resource Management.**

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	3	1	1	1	1	3	1	3	3
<b>CO2</b>	3	3	1	1	2	3	1	3	3
<b>CO3</b>	2	2	2	2	2	2	2	2	2
<b>CO4</b>	2	2	1	2	2	2	2	2	2
<b>Average</b>	2.5	2	1.25	1.5	1.75	2.5	1.5	2.5	2.5

Name of Subject: <b>Income Tax</b>	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>245MCDSC2</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: - After completing the course students will be able to:**

CO1: Students will understand the basic concepts of income tax, including residential status, tax incidence, and exemptions.

CO2: Students will apply knowledge of income tax laws to compute tax liability for individuals, including income from salary, house property, business, and capital gains.

CO3: Students will analyze different types of incomes, deductions, and tax assessment procedures to determine the tax liability of individuals.

CO4: Students will evaluate the effectiveness of tax planning strategies, including setting off and carrying forward of losses, and filing income tax returns (ITR-I & II).

#### **COURSE CONTENTS:**

Unit 1:Basic concepts of income tax, residential status and its incidence on tax liability, incomes exempt from tax;	10 Lectures
Unit 2:Income from salary; Income from house property, Profits and gains of business and profession including depreciation;	10 Lectures
Unit 3:Capital gains; Income from other sources, Clubbing and incomes, Setting off and carrying forward of losses.	10 Lectures
Unit 4:General deductions from Gross Total Income. Assessment of tax of individuals, Computation of tax liability of individuals; Filing of Income Tax Returns (ITR-I & II only)	10 Lectures

**SUGGESTED READINGS:**

1. Singh, Avtar, Company Law, Eastern Book Company, Lucknow
2. Kapoor, N D, Elements of Company Law

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

**Mapping Matrix of Course:245MCDSC2****CO-PO & CO-PSO Matrix for the Course 245MCDSC2: Income Tax.**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	1	1	1	1	1	1	3	1
CO2	3	3	1	1	1	1	1	3	1
CO3	2	2	1	1	1	2	1	2	1
CO4	2	2	1	2	2	2	1	2	1
Average	2.5	2	1	1.25	1.25	1.5	1	2.5	1

Name of Subject: <b>Money &amp; Banking</b>	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>245MCDSC3</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: - After completing the course students will be able to:**

CO1: Students will understand the concepts of money, its functions, role in economic systems, and theories of inflation.

CO2: Students will apply the Quantity Theory of Money and theories of inflation to analyze the causes and effects of inflation in various economic contexts.

CO3: Students will analyze the functions of credit, commercial banks, and the Reserve Bank of India to understand their roles in economic development and money supply control.

CO4: Students will evaluate the limitations of credit creation, the effectiveness of monetary policies, and the functions of central banks in managing the economy.

**COURSE CONTENTS:**

Unit 1: Definition of money, functions and importance of money, role of money in various economic systems, evils of money, classification of money, circular flow of money.	10 Lectures
Unit 2: The Quantity Theory of Money-fisher, Cambridge and Keynesian theory of money. Inflation: Types of inflation, Theories of inflation, effects and consequences of inflation, control of inflation.	10 Lectures
Unit 3: Credit, its definition, types, merits and demerits, credit and economic development. Functions of commercial Banks & Central Banks, process of credit creation and its limitations.	10 Lectures
Unit 4: Control of money supply, Reserve Bank of India: its functions- Traditional and Development	10 Lectures

**SUGGESTED READINGS:**

1. Binod Bihari Mahato Koylanchal University, Sido Kanhu Murmu University, Vinoba Bhave University (English, Paperback, Dr. Madhulika Singh, Dr. S.K. Singh)

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

**Mapping Matrix of Course:245MCDSC3**

**CO-PO & CO-PSO Matrix for the Course 245MCDSC3: Money & Banking.**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	3	2	1	1	1	1	2	2
CO2	2	3	2	1	1	1	1	2	2
CO3	1	1	3	2	2	3	1	1	1
CO4	1	1	2	3	3	2	1	1	1
<b>Average</b>	1.75	2	2.25	1.75	1.75	1.75	1	1.5	1.5

Name of Subject: <b>Contemporary Issues in Commerce</b>	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>245MCDSC4</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: - After completing the course students will be able to:**

CO1: Students will understand the concepts and issues related to finance, marketing, human resources, and corporate social responsibility.

CO2: Students will apply analytical tools and methods to evaluate financial innovations, marketing strategies, HR challenges, and CSR practices.

CO3: Students will analyze the impact of global financial crises, technological changes on HR management, and emerging trends in marketing and finance.

CO4: Students will evaluate the effectiveness of microfinance in rural development, the role of social networking in marketing, and the accountability of corporate social responsibility initiatives.

#### **COURSE CONTENTS:**

Unit 1:General Issues Balance of Payment and Deficit Financing, Tax Regulations & Economic Growth, Role of Micro Finance in Rural Development, Corporate Social Responsibility: Ethics and Accountability Information and Communication Technology: E- Learning : An Effective Tool in Present Educational Scenario, Mobile Communication : A Revolutionary tool in I.T.	10 Lectures
Unit 2:Finance Issues Financial Innovations, Global Financial Crisis, Recent trends in Banking andFinancial Services	10 Lectures
Unit 3:Marketing Issues Reshaping Rural Marketing; Modern Retailing Challenges in India,Marketing through Social Networking Websites, Evolving E- Marketing in India	10 Lectures

Unit 4: Human Resource Issues Challenges in Managing Workforce Diversity, Human Resource Accounting and Audit, HR challenges in Managing Technological Changes	10 Lectures

**SUGGESTED READINGS:**

1. Monks, R.A.G. and Minow, N., Corporate Governance, Wiley.
2. Tricker, B., Corporate Governance: Principles, Policies and Practices, Oxford University Press.
3. Newell, A.p., Corporate Social Responsibility: Challenges, Benefits and Impact on Business Performance, Nova Science Pub. Inc.

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

**Mapping Matrix of Course:245MCDSC4**

**CO-PO & CO-PSO Matrix for the Course 245MCDSC4: Contemporary Issues in Commerce.**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	3	3	3	2	2	3	2	3	2
<b>CO2</b>	2	3	2	1	2	2	2	2	2
<b>CO3</b>	1	2	2	3	1	2	1	1	1
<b>CO4</b>	2	1	1	2	3	1	3	1	2
<b>Average</b>	2	2.25	2	2	2	2	2	1.75	1.75

Name of Subject: Management Accounting	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>246MCDSC1</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: - After completing the course students will be able to:**

CO1: Students will understand the principles and techniques of financial statement analysis, including comparative, common size, and trend analysis, as well as ratio analysis.

CO2: Students will apply capital budgeting techniques to evaluate investment proposals, including traditional methods and discounting cash flow techniques, considering factors such as inflation and capital rationing.

CO3: Students will analyze variances in standard costing, including material, labor, overhead, and sales variances, and interpret the implications for budgetary control.

CO4: Students will evaluate decision-making scenarios using marginal costing and cost-volume-profit analysis, including break-even analysis, margin of safety, and make or buy decisions.

**COURSE CONTENTS:**

Unit 1: Accounting for Managers-Meaning, nature, scope, techniques and limitations. Financial Statements Analysis-Comparative, Common Size and Trend Analysis. Ratio Analysis-Meaning, objectives limitations and types of Ratios.	10 Lectures
Unit 2: Capital Budgeting: Meaning, Nature, Importance, Appraisal methods- Traditional methods and Discounting Cash Flow Techniques, Capital Rationing. Inflation and Capital Budgeting.	10 Lectures
Unit 3: Standard Costing- Meaning, Advantages, Limitations, Budgetary Control Vs. Standard Costing Setting of Standards, Variance analysis-Material Variance, Labour Variance, Overhead Variance and Sales Variances.	10 Lectures

Unit 4:Marginal Costing: Meaning, Marginal Costing and Absorption Costing, Break Even Point(BEP), Break Even Chart and its types. Angle of Incidence. Cost-Volume-Profit Analysis,Margin of Safety, Concept of Decision Making-Steps involved, Make or Buy Decision,Determination of Sales Mix, Key Factor Problem.	10 Lectures
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**SUGGESTED READINGS:**

1. S.N. Mittal: Accounting for Managerial Decisions-Shree Mahavir Book Depot, NaiSarak, Delhi
2. Khan and Jain: Management Accounting-Tata Mcgraw Hill
3. Aggarwal and Aggarwal: Accounting for Managerial Decisions-Ramesh Book Depot,Jaipur.
4. Ravi.M.Kishore: Management Accounting-Taxman Publications Delhi.
5. Ishwar Sharma: Accounting for Managers- Shree Mahavir Book Depot,Nai Sarak Delhi

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation( <b>CP</b> ) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation ( <b>CAP</b> )/ Group Project ( <b>GP</b> ) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment ( <b>IA</b> ) (1+2+3)	30 (30%)
	End-Term Examination ( <b>EE</b> )	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

**Mapping Matrix of Course:246MCDSC1**

**CO-PO & CO-PSO Matrix for the Course 246MCDSC1: Management Accounting.**

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	3	0	0	1	0	0	1	2	0
<b>CO2</b>	2	2	1	0	0	0	1	2	2
<b>CO3</b>	0	0	1	1	0	0	1	1	0
<b>CO4</b>	0	0	0	0	3	1	0	0	0
<b>Average</b>	1.25	0.5	0.5	0.5	0.75	0.25	0.75	1.25	0.5

Name of Subject: <b>Strategic Management</b>	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>246MCDSC2</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: - After completing the course students will be able to:**

CO1: Students will comprehend the foundational concepts and theories of strategic management, including the strategic management process, levels of approaches, and environmental analysis.

CO2: Learners will demonstrate the ability to analyze organizations using tools like SWOT analysis and formulate appropriate corporate and business level strategies based on the analysis.

CO3: Participants will critically analyze the aspects, structures, and design of strategy implementation, including behavioral aspects like leadership and organizational culture.

CO4: Students will evaluate the effectiveness of strategic plans and policies through various techniques of strategic evaluation and control.

### **COURSE CONTENTS:**

Unit 1:Strategic Management Process: defining strategy, levels of approaches to strategic decision making, process of strategic management, roles of strategies, mission and objectives, strategic business unit, environment – concept, components and appraisal	10 Lectures
Unit 2:Organization appraisal and strategy formulation: organizational dynamics and structuring organizational appraisal, SWOT (SWOC) analysis formulation – corporate level strategies and business strategies, strategy analysis and choice – the process, BCG matrix, GE matrix, SPACE approach, QSP matrix and strategic plan.	10 Lectures
Unit 3:Strategy implementation: aspects, structures, design and change; behavioural implementation – leadership, culture, value and ethics.	10 Lectures

Unit 4:Functional implementation: functional strategies, plans and policies; marketing; financial, personal, operations, its plans and policies; strategic evaluation and control – an overview of strategic evaluation and control, techniques of strategic evaluation and control	10 Lectures

**SUGGESTED READINGS:**

1. Kazmi, Azhar, Business Policy and Strategic Management, Tata McGraw Hill Publishing Company Ltd., New Delhi
2. David, Fred R. Strategic Management – Concept and Cases, Pearson Education, Delhi
3. Hitt, M.A., Ireland R.D. and Hos Kisson R.D., Strategic Management Competitiveness and Globalisation; Thomson Asia Pvt. Ltd.
4. Pearce II J A and Robinson Jr., R.B., Strategic Management – Strategy Formulation and Implementation, AITBS Publishers and Distributors, Delhi

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

**Mapping Matrix of Course:246MCDSC2**

**CO-PO & CO-PSO Matrix for the Course 246MCDSC2: Strategic Management**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	3	0	0	2	0	3	1	3	0
<b>CO2</b>	3	3	1	0	0	0	1	3	3
<b>CO3</b>	0	0	3	1	0	0	1	1	0
<b>CO4</b>	0	0	0	0	3	0	0	0	0
<b>Average</b>	1.5	0.75	1	0.75	0.75	0.75	0.75	1.75	0.75

Name of Subject: O.B	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>246MCDSC3</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: - After completing the course students will be able to:**

CO1: Students will comprehend the foundational concepts of organizational behavior, including attitudes, perception, learning, and personality.

CO2: Learners will apply conflict management techniques to resolve organizational conflicts effectively, considering sources, patterns, levels, and types of conflict.

CO3: Participants will analyze group dynamics, including types of groups, group formation, development, composition, and performance factors, to understand team development processes.

CO4: Students will evaluate the need for change, resistance to change, theories of planned change, and organizational diagnosis to implement effective organizational development interventions.

**COURSE CONTENTS:**

Unit 1: Organizational Behavior: Organizational behavior- concept and significance; Relationship between management and Organizational behavior; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis.	10 Lectures
Unit 2: Organizational Conflict: Dynamics and management; sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organizational conflicts; Resolution of conflict. Organizational development: Concept; Need for change, resistance to change; Theories of planned change; organisational diagnosis; OD intervention.	10 Lectures

Unit 3: Group Dynamics & Team Development: Group dynamics- Definition and importance, types of groups, group formation, group development, group composition, group performance factors: Principle-centered approach to team development.	10 Lectures
Unit 4: Organisational development: Concept; Need for change, resistance to change; Theories of planned change; organisational diagnosis; OD intervention	10 Lectures

**SUGGESTED READINGS:**

1. Griffin, Ricky W: ;Organisational Behaviour, Houghton Mifflin co., Boston.
2. Sukla, Madhukar: Understanding Organisations: Organisation Theory and Practice in India, Prentice Hall, New Delhi.
3. Hersey, Paul, Kenneth H. Blanchard and Dewey E Johnson: Management of Organisational Behaviour:
4. Utilising Human Resources, Prentice Hall, New Delhi.

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation (CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

**Mapping Matrix of Course:246MCDSC3**

**CO-PO & CO-PSO Matrix for the Course 246MCDSC3: O.B.**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	1	0	0	1	0	1	2	1	0
<b>CO2</b>	0	0	0	0	0	1	1	1	1
<b>CO3</b>	0	0	1	0	1	0	1	0	0
<b>CO4</b>	0	0	1	1	0	1	0	1	1
<b>Average</b>	0.25	0	0.5	0.5	0.25	0.75	1	0.75	0.5

Name of Subject: GST & Custom Laws	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>246MCDSC4</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: - After completing the course students will be able to:**

CO1: Understand the constitutional framework, VAT concept, and rationale for GST.

CO2: Apply knowledge of GST in taxation, valuation, and exemptions.

CO3: Analyze Input Tax Credit: Analyze eligibility, apportionment, and recovery of input tax credit.

CO4: Evaluate GST Procedures: Evaluate registration, returns, audit and anti-profiteering measures.

**COURSE CONTENTS:**

Unit 1: Introduction Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Concept of VAT: meaning, variants and methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST ( SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism	10 Lectures
Unit 2: Levy and collection of GST Taxable event- “Supply” of goods and services; Place of supply: intra-state, inter-state, import and export; Time of supply; Valuation for GST- valuation rules; Taxation of reimbursement of expenses; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies	10 Lectures
Unit 3: Input Tax Credit Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of	10 Lectures

excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work	
Unit 4: Procedures and Special Provisions under GST Registration; Tax Invoice; Credit and debit notes; Returns; Audit in GST; Assessment: Self-assessment; Summary and scrutiny; Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control; e-way bills; Zero-rated supply; Offences and penalties; Appeals. Customs Law Basic concepts; Territorial waters; High seas; Types of custom duties; Valuation; Baggage rules & exemptions. Note: In case of any subsequent notifications/amendments regarding GST or customs law by the government, the syllabus would be updated accordingly.	10 Lectures

**SUGGESTED READINGS:**

1. The Central Goods and Services Tax, 2017
2. The Constitution (One hundred and First Amendment) Act, 2016
3. The Goods and Services Tax (Compensation to States), 2017
4. The Integrated Goods and Services Tax, 2017
5. The Union Territory Goods and Services Tax, 2017 • Vastu and Sevakar Vidhan, by Government of India.

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

**Mapping Matrix of Course:246MCDSC4**

**CO-PO & CO-PSO Matrix for the Course246MCDSC4: GST & Custom Laws.**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	3	0	2	0	1	0	1	1	0
<b>CO2</b>	1	1	1	1	1	0	1	1	0
<b>CO3</b>	0	0	1	1	1	1	1	1	0
<b>CO4</b>	0	0	1	0	2	1	0	1	1
<b>Average</b>	1	0.5	1.25	0.5	1.25	0.5	0.75	1	0.5

Name of Subject: Management Concepts and Decisions	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>247MCDSC1</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: - After completing the course students will be able to:**

CO1: Understand various schools of management thought and decision-making theories.

CO2: Apply principles of planning, organizing, and staffing in managerial functions.

CO3: Analyze motivation theories and leadership styles in organizational contexts.

CO4: Evaluate managerial control techniques and coordination principles for effective management.

**COURSE CONTENTS:**

Unit 1: Schools of Management Thought: Scientific, process, human behavior and social system school; Decisions theory school; Quantitative and system school; Contingency theory of management; Managerial skills. Managerial Functions:	10 Lectures
Unit 2: Planning and Organizing: Nature, Scope, Objective and Significance of Planning, Elements and Steps of Planning, Decision Making Organizing Principles, Span of Control, Line and Staff Relationship, Authority, Delegation and Decentralization. Effective Organizing, Organizational Structures, Formal and Informal Organizations, Staffing.	10 Lectures
Unit 3: Motivation: Process of motivation; Theories of motivation- need hierarchy theory, theory X and Y, twofactor theory, ERG theory, McClelland’s learned need theory, Victor Vroom’s expectancy theory, Adamsequity theory	10 Lectures

Leadership: concept; Leadership styles; Theories- trait theory, behavioral theory, Fiedler's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.	
Unit 4: Controlling and: Managerial Control, Control Systems, Management Control Techniques, Effective Control Systems. Coordination Concept, Importance, Principles and Techniques of Coordination, Concept of Managerial Effectiveness.	
	10 Lectures

**SUGGESTED READINGS:**

1. Mahajan, J.P. and Mahajan Anupama. Management Principles and applications. Vikas Publications
2. Drucker, P. F. (1954). The Practice of Management. New York: Harper & Row.
3. Drucker, P. F. (1999). Management Challenges for the 21st Century. HarperCollins Publishers Inc.
4. Griffin, R. W., Phillips, J. M., & Gully, S. M. (2017). Organisational Behavior: Managing People and Organisations. Cengage Learning. • Griffin. Management Principles and Application. Cengage.

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation (CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP) / Group Project (GP) / Role Play / Live Projects / Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

**Mapping Matrix of Course:247MCDSC1**

**CO-PO & CO-PSO Matrix for the Course 247MCDSC1: Management Concepts and Decisions.**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	3	2	1	0	0	1	2	1	0
<b>CO2</b>	3	3	1	0	0	2	1	1	0
<b>CO3</b>	1	2	1	0	1	1	0	1	1
<b>CO4</b>	0	0	1	0	1	1	1	1	0
<b>Average</b>	1.75	1.75	1	0.25	0.5	1.25	1	1	0.25

Name of Subject: <b>Operation Research</b>	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>247MCDSC2</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: - After completing the course students will be able to:**

**CO1:** Understand the principles and methodologies of operations research.

**CO2:** Utilize various operations research techniques for solving managerial decision-making problems.

**CO3:** Analyze decision-making scenarios using operations research tools.

**CO4:** Assess the effectiveness of optimal solutions obtained through operations research.

**COURSE CONTENTS:**

Unit 1:: Operations Research: Evolution, methodology and role in managerial decision making; Linear programming: Meaning, assumptions, advantages, scope and limitations; Formulation of problem and its solution by graphical and simplex methods; special cases in simplex method: infeasibility, degeneracy, unboundedness and multiple optimal solutions; duality	10 Lectures
Unit 2:Transportation problems including transshipment problems; Special cases in transportation problems: unbalanced problems, degeneracy, maximization objective and multiple optimal solutions; assignment problems including travelling salesman’s problem.  Special cases in assignment problems: unbalanced problems, maximization objectives and multiple optimal solutions.	10 Lectures
Unit 3:PERT/CPM: Difference between PERT and CPM, network construction, calculating EST, EFT, LST, LFT and floats, probability considerations in PERT, time-cost trade-off. Decision theory: decision making under uncertainty and risk, Bayesian analysis, decision trees. :	10 Lectures

Unit 4:Game theory, pure and mixed strategy games; the principle of dominance; two person zero sum game; Queuing theory: concept, assumptions and applications; analysis of queue system, Poisson distributed arrivals and exponentially distributed service time models (MM1 and MMK); Simulation; meaning, process, advantages, limitations and applications	10 Lectures

**SUGGESTED READINGS:**

1. Paneerselvam, Operations Research, Prentice Hall of India, N.Delhi.
2. Taha, Operations Research: An Introduction, Prentice Hall of India, N.Delhi.
3. Vohra, N.D.; Quantitative Techniques in Management; Tata McGraw Hill Publishing Company Ltd.,New Delhi.
4. Kapoor, V.K., Operations Research; Sultan Chand & Sons, New Delhi.
5. Sharma, J.K., Operations Research: Theory and Applications, Macmillan India Ltd, New Delhi.
6. Kalavathy, Operations Research, Vikas Publishing House, New Delhi.

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation( <b>CP</b> ) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation ( <b>CAP</b> )/ Group Project ( <b>GP</b> ) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment ( <b>IA</b> ) (1+2+3)	30 (30%)
	End-Term Examination ( <b>EE</b> )	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

**Mapping Matrix of Course:247MCDSC2**

**CO-PO & CO-PSO Matrix for the Course 247MCDSC2: Operation Research.**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	3	3	1	3	2	3	1	1	1
<b>CO2</b>	3	3	0	3	1	3	0	1	1
<b>CO3</b>	2	3	2	3	0	3	2	1	1
<b>CO4</b>	2	2	1	3	1	3	1	1	1
<b>Average</b>	2.5	2.75	1	3	1	3	1	1	1

Name of Subject: <b>International Business</b>	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>247MCDSC3</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: - After completing the course students will be able to:**

CO1: Understand international business principles, including globalization, modes of entry, and the global business environment.

CO2: Apply strategies for entering foreign markets, considering factors affecting investment decisions and control mechanisms.

CO3: Analyze trends in world trade, including tariff barriers, regional integration, and international economic institutions.

CO4: Evaluate corporate social responsibility (CSR) and its impact on sustainable business practices.

**COURSE CONTENTS:**

Unit 1:International Business: - An overview; Domestic versus International Business; Major risksand challenges of International Business; International Business Environment- Componentsand determinants; stages of internationalization of business; international businessapproaches, concept of globalization. Modes of entering into international business	10 Lectures
Unit 2:Foreign market entry strategies; country evaluation and selection; factors affecting foreigninvestment decisions; impact of FDI on home and host countries; types and motives for foreigncollaboration; control mechanisms in international Business, India’s FDI policy; foreignexchange; Balance of payments;	10 Lectures

Unit 3:Global Trading and Investment Environment: World trade in goods and services –Major trendsand developments; World trade and protectionism –Tariff and non-tariff barriers;Government intervention in international trade; India’s foreign trade policy	10 Lectures
Unit 4:Regional Economic Integration: Levels of Regional Economic Integration; Trade creation anddiversion effects; Regional Trade Agreements: European Union (EU), ASEAN, SAARC,NAFTA, International Economic institutions: IMF, World Bank, UNCTADWorld Trade Organisation (WTO): Functions and objectives of WTO; Agriculture Agreement;GATS; TRIPS; TRIMS, Corporate social responsibility (CSR)	10 Lectures

**SUGGESTED READINGS:**

1. Daniels, J.D. and H. LEE Radesbaugh, International Business-Environment and Operation (New Delhi; Pearson Education).
2. Hill, Charles W.L., International Business – competency in the Global marketplace (New Delhi: Tata McGraw Hill).
3. Sundram, Anant K and steward J Black, The International Business environment: Text and Cases (New Delhi: Prentice Hall of India).
4. Sharan, V., Internatinal Business: Concept, Environment and strategy (New Delhi: Person Education)

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10

2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

### Mapping Matrix of Course:247MCDSC3

#### CO-PO & CO-PSO Matrix for the Course 247MCDSC3: International Business.

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	0	1	0	2	3	0	1	1
CO2	3	3	1	0	0	0	0	1	1
CO3	0	3	0	3	1	0	0	1	1
CO4	0	0	2	0	1	0	3	1	1
<b>Average</b>	1.5	1.5	1	0.75	1	0.75	0.75	1	1

Name of Subject: <b>Marketing Management</b>	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>248MCDSC1</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: - After completing the course students will be able to:**

CO1: Understand the fundamental concepts and evolution of marketing, including the marketing mix and environmental factors.

CO2: Apply market segmentation and targeting techniques, along with product life cycle strategies and new product development.

CO3: Analyze pricing objectives, strategies, and channel dynamics, including market logistics decisions.

CO4: Evaluate integrated marketing communication processes and decisions, including advertising, sales promotion, and global marketing strategies.

**COURSE CONTENTS:**

Unit 1:Marketing: meaning, scope and importance; Evolution of marketing; Understanding marketing in newperspective.Managing the marketing mix, Marketing environment.	10 Lectures
Unit 2::Analysing Consumer Market and Buyer Behaviour, Analysing Business Market and Business Buyer Behaviour, Market Segmentation and Targeting, Positioning and differentiation strategies, Product life cycle strategies, New product development, Product Mix and Product line decisions, Branding and Packaging.	10 Lectures
Unit 3:Pricing objectives and strategies, Price adapting policies, Initiating and responding to price changes, Marketing channel system - Functions and flows; Channel design, Channel management and Channel dynamics; Market logistics decisions.	10 Lectures
Unit 4:Integrated marketing communication process and Mix; Advertising, Sales promotion, Personal selling and Public relation decisions. Direct marketing and Telemarketing; Global Target market selection, Standardization Vs Adoption, Product, Pricing, Distribution and Promotional Policy.	10 Lectures

**SUGGESTED READINGS:**

1. Stanton, William J, Michael J Etzel, Marketing Concepts and Cases, TMH 13th Edition
2. Panda, Tapan K, Marketing Management, Text and Cases, Excel Books, 2<sup>nd</sup> Edition
3. Kumar, Arun, Marketing Management, Vikas Publishing House
4. Kotler, Philip, Kevin Lane Keller, Abraham Koshy and Mithileshwar Jha: Marketing Management, Pearson Education Inc., New Delhi

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

**Mapping Matrix of Course:248MCDSC1****CO-PO & CO-PSO Matrix for the Course 248MCDSC1: Marketing Management.**

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	0	0	0	1	3	0	1	1
CO2	3	3	0	0	1	0	0	1	1
CO3	0	0	3	0	1	0	3	1	1
CO4	0	0	0	3	1	0	0	1	1
<b>Average</b>	1.5	0.75	0.75	0.75	1	0.75	0.75	1	1

Name of Subject: <b>Business Research Methods</b>	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>248MCDSC2</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: - After completing the course students will be able to:**

CO1: Understand the fundamental concepts of research, including types of research, research process, and formulation of research problems and hypotheses.

CO2: Apply different research design methodologies such as exploratory, experimental, and descriptive designs for hypothesis testing and experimental research studies.

CO3: Analyze various data collection methods including secondary and primary data sources, qualitative and quantitative methods, sampling techniques, and questionnaire design.

CO4: Evaluate multivariate analysis techniques and understand the process of report writing, including the structure of research reports and principles of effective documentation.

### **COURSE CONTENTS:**

Unit 1: Introduction to Business Research: Defining Research; Types of Research- Basic and Applied Research; Process of Research; Features of a Good Research Study; Research Applications in Business Decisions. Formulation of the Research Problem and Development of the Research Hypotheses: Problem Identification and definition; Process of Problem Identification; Developing a research proposal; Formulation of the Research Hypotheses	10 Lectures
Unit 2: Research Design: The Nature of Research Designs; Process of Formulation of Research Design; Classification of Research Designs: Exploratory, Two-tiered, Experimental and Descriptive Research Design for Hypothesis Testing or Experimental Research Studies: Concept and Classification of Experimental Designs; Validity in Experimentation; Factors affecting Internal Validity of Experiment; Factors affecting External Validity of Experiment; Methods to Control Extraneous Variables and Environments of Conducting Experiments	10 Lectures

<p>Unit 3:Data Collection Methods: Classification of Data; Research Applications of Secondary and Primary Data; Secondary data sources and usage; Online data sources; Qualitative Method of Data Collection: observation method, Content Analysis, Focus Group Method, Personal Interview Method and Projective Techniques; Primary data collection methods- questioning techniques, online surveys; Questionnaire Design Procedure. Sampling Plan: Universe, Sample vs. Census; Sample Frame and Sampling Unit; Sampling Design; Sampling Techniques; Sample size Determination; Sampling and Non- Sampling Errors.</p>	<p>10 Lectures</p>
<p>Unit 4:Basic concepts and applications of multivariate analysis, Analysis of variance, multiple regression, factor analysis, cluster analysis, discriminant analysis and conjoint analysis.Report Writing : Meaning, Functions and Types of Research Report, Steps of Planning Report Writing, Research Report Structure, Principles of Writing, Guidelines for Effective Documentation, Writing and Typing the Report, Research Briefings: Oral Presentation. Presentation of Results: Descriptive Presentation, Graphic Presentation, Diagrams, Pictures and Maps, Tabular Presentation, Difficulties in Presentation.</p>	<p>10 Lectures</p>

**SUGGESTED READINGS:**

1. Dr Deepak Chawla & Neena Sondhi. Research Methodology-Concepts and Cases. Vikas Publications.
2. Hooda, R.P. Statistics for Business and Economics, Macmillan India, New Delhi.
3. S.N.Murthy and U Bhojanna. Business Research Methods. Excel publishing House.
4. K.V. Rao. Research Methodology in Commerce and Management. Sterling Publications.
5. Donald R Cooper and Pamela S Schindler. Business Research Methods. McGraw Hill.
6. K.N. Krishnaswamy, AppaIyerSivakumar and M. Mathirajan. Management Research Methodology, Pearson Education.
7. Dr V.P. Michael. Research Methodology in Management. Himalaya Publishing House.

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
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1	Assessment 1: Class Participation( <b>CP</b> ) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation ( <b>CAP</b> )/ Group Project ( <b>GP</b> ) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment ( <b>IA</b> ) (1+2+3)	30 (30%)
	End-Term Examination ( <b>EE</b> )	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

### Mapping Matrix of Course:248MCDSC2

#### CO-PO & CO-PSO Matrix for the Course 248MCDSC2: Business Research Methods.

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
<b>CO1</b>	3	1	1	1	1	3	2	3	3
<b>CO2</b>	3	1	2	2	0	3	2	3	3
<b>CO3</b>	3	1	0	0	2	3	2	3	3
<b>CO4</b>	0	3	1	1	1	3	2	3	3
<b>Average</b>	2.25	1.5	1	1	1	3	2	3	3

Name of Subject: <b>Cross Cultural Management</b>	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>248MCDSC3</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: - After completing the course students will be able to:**

CO1: Understand the impact of cultural dimensions on international management.

CO2: Apply cross-cultural communication techniques to manage multicultural teams effectively.

CO3: Analyze the challenges and opportunities of managing across different cultural contexts.

CO4: Evaluate strategies for addressing HR issues in global organizations.

**COURSE CONTENTS:**

Unit 1:Introduction – Nature and dimensions of culture, international management and culture, Hofstede’s cultural dimensions, Trompenaar’s cultural dimensions shift in culture, factors causing shift in culture	10 Lectures
Unit 2:Cultural Impact on Internal Arrangements – Organizational culture and diversity, interaction between national culture and organizational culture, building multicultural teams, cross cultural communication, communication barriers, culture and structure, cultural differences affecting negotiations	10 Lectures
Unit 3:Managing across Cultures – Cross cultural differences and similarities, planning change across cultures, implementing strategy across contexts, international joint ventures, headquarters and subsidiary	10 Lectures
Unit 4:HR Issues – Motivation across cultures, leadership across cultures, talent acquisition and deployment culture shock, training for expatriate assignment, compensating the expatriates	10 Lectures

**SUGGESTED READINGS:**

1. Mead, Richard, International Management – Cross Cultural Dimensions, Blackwell Business, Oxford, UK
2. Hodgetts, Richard, Fred Luthans and Jonathan Doh, International Management – Culture, Strategy and Behaviour, Tata Mc Graw Hill, New Delhi
3. Jacob, Nina, Intercultural Management, Kogan Page India Pvt. Ltd., New Delhi
4. Trompenaars, Fons and Charles Hampden – Turner, Riding the Waves of Culture, Nicholas Brealey Publishing, London

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

**Mapping Matrix of Course:248MCDSC3****CO-PO & CO-PSO Matrix for the Course 248MCDSC3: Cross Cultural Management.**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	3	2	2	1	2	3	3	3
CO2	2	3	2	1	1	2	3	2	2
CO3	2	2	3	2	1	2	3	3	3
CO4	2	2	2	2	3	2	2	2	2
<b>Average</b>	2.25	2.5	2.25	1.75	1.5	2	2.75	2.5	2.5

Name of Subject: <b>Knowledge Management</b>	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>249MCDSC1</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: - After completing the course students will be able to:**

CO1: Understand the context and concept of knowledge management, including its phases and the role of knowledge leaders.

CO2: Apply HR practices for knowledge management, such as capturing tacit knowledge and utilizing knowledge management technologies.

CO3: Analyze the development of a core knowledge framework and evaluate challenges in knowledge management review.

CO4: Evaluate ethical, legal, and managerial issues in knowledge management audit and ensure sustainable knowledge management practices.

**COURSE CONTENTS:**

Unit 1: Introduction – The context and concept of knowledge management, phases of knowledge development, community of practice, knowledge leader, leading knowledge teams, developing and sustaining knowledge culture, managing knowledge workers	10 Lectures
Unit 2: Knowledge Foundations – Structural support for knowledge management, HR practices for knowledge management, knowledge creation and knowledge architecture, capturing tacit knowledge, knowledge capture techniques, knowledge management technologies	10 Lectures
Unit 3: Knowledge Applications – Developing a core knowledge framework, knowledge codification, knowledge transfer and knowledge sharing, developing and managing knowledge repositories, knowledge portals, knowledge transfer in e-world	10 Lectures

Unit 4: Knowledge Management Audit – Evaluating the knowledge management, challenges in knowledge management review, ethical, legal and managerial issues, sustainable knowledge management		10 Lectures
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**SUGGESTED READINGS:**

1. Awad, Elias M and Hassan M. Ghaziri, Knowledge Management, Pearson Education, New Delhi
2. Debowski, Shelda, Knowledge Management, Wiley India Pvt. Ltd., New Delhi

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation( <b>CP</b> ) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation ( <b>CAP</b> )/ Group Project ( <b>GP</b> ) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment ( <b>IA</b> ) (1+2+3)	30 (30%)
	End-Term Examination ( <b>EE</b> )	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

**Mapping Matrix of Course:249MCDSC1**

**CO-PO & CO-PSO Matrix for the Course 249MCDSC1: Knowledge Management.**

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	2	2	1	0	0	2	2	3	3
<b>CO2</b>	2	2	1	0	0	2	2	2	2
<b>CO3</b>	2	2	2	1	1	2	2	2	2
<b>CO4</b>	2	2	1	1	0	2	2	2	2
<b>Average</b>	2	2	1.25	0.5	0.25	2	2	2.25	2.25

Name of Subject: Corporate Tax	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>248MCDSC2</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: - After completing the course students will be able to:**

CO1: Understand the basic concepts related to corporate taxation, including determination of residential status, income exemptions, and deductions available to corporate assesseees.

CO2: Apply knowledge of corporate taxation principles to compute taxable income of companies, determine corporate tax liability, and calculate minimum alternate tax.

CO3: Analyze tax considerations in specific business decisions such as make or buy decisions, asset ownership, and renewal or replacement of assets.

CO4: Evaluate tax issues and planning strategies in respect of amalgamation, mergers & acquisitions, and tax provisions relating to free trade zones and special economic zones.

**COURSE CONTENTS:**

Unit 1:Basic Concepts related to corporate Taxation-Determination of Residential Status of a Company,Income exempted for corporate assessee, Set off and Carry Forward of losses for a company,Deductions available to corporate assessee.	10 Lectures
Unit 2:Computation of taxable income of companies, Computation of amount of corporate tax liability,Minimum Alternate Tax, Tax on distributed profits of domestic companies.	10 Lectures
Unit 3:Corporate Tax Planning: Concepts, nature and significance of corporate tax planning; Taxavoidance versus tax evasion; Techniques of corporate tax planning.	10 Lectures

Tax considerations in specific business decisions: Make or buy decisions; Own or lease an asset; Retain; Renewal or replacement of asset; Shut down or continue operations.	
Unit 4: Tax issues and planning in respect of Amalgamation of companies, Mergers & Acquisitions, Tax provisions relating to free trade zones, special economic zones, infrastructure sectors and backward areas.  Deduction and collection of tax at source; Advance payment of tax; e-filing of income tax returns.	10 Lectures

**SUGGESTED READINGS:**

1. Ahuja, G., & Gupta, R., Corporate tax planning and management. Delhi: Bharat Law House.
2. Mahrotra and Goyal, Corporate Tax Planning, Shaitya Bhawan Publications Agra.
3. Iyengar, A. C. S., Law of income tax. Allahabad: State Mutual Book & Periodical Service.
4. Singhania, V. K., & Singhania. M., Direct taxes planning and management. Delhi: Taxmann Publications
5. Srinivas, E. A., Handbook on corporate tax planning, New Delhi: Tata McGraw Hill.

**Note: Latest edition of the readings may be used**

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation (CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP) / Group Project (GP) / Role Play / Live Projects / Simulation / Worksheet Assessment	10

	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

**Mapping Matrix of Course:249MCDSC2**

**CO-PO & CO-PSO Matrix for the Course 249MCDSC2: Corporate Tax**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	2	0	3	0	1	2	3	2
CO2	3	3	0	3	0	1	1	3	3
CO3	2	3	3	3	2	1	0	3	3
CO4	0	0	3	3	0	1	1	3	2
<b>Average</b>	2	2	1.5	3	0.5	1	1	3	2.5

## Specialization

Name of Subject: Supply Chain Management	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>247DSEC-HRM1</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: -**

Course Outcome (CO) 1: Understand the concept and scope of supply chain management (SCM) and trade logistics, including the contribution of logistics at macro and micro levels.

Course Outcome (CO) 2: Apply relationship marketing strategies to manage relationships with suppliers and customers effectively within the supply chain, including strategic partnerships and alliances.

Course Outcome (CO) 3: Analyze the transportation and warehousing aspects of logistics and supply chain management, including inter-modal services, international shipping, and inventory management techniques.

Course Outcome (CO) 4: Evaluate the role of information technology in enabling logistics and supply chain operations, including the use of technologies like EDI, barcoding, RFID, and various business management systems.

### **COURSE CONTENTS:**

Unit 1: Introduction: Concept of supply chain management (SCM) and trade logistics; Scope of logistics; Logistic activities – an Overview; Contribution of logistics at macro and micro levels; SCM and trade logistics; Business view of SCM; Concept, span and process of integrated SCM; Demand management – methods of forecasting; Supply chain metrics (KPIs), performance measurement and continuous improvement; Product development Process and SCM; Strategic role of purchasing in the supply chain and total customer satisfaction; Types of purchases; Purchasing cycle.	10 Lectures
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<p>Unit 2:Managing Relationship: Role of Relationship marketing in SCM; Managing relationships with suppliers and customers; Captive buyers and suppliers; Strategic partnerships; Supplier-retailer collaboration and alliances.Trends and Challenges in logistics and supply chain management: Third party logistic outsourcing –challenges and future directions.</p>	<p>10 Lectures</p>
<p>Unit 3:Focus Areas of Logistics and Supply Chain management: Transportation-Importance of effective transportation system; Service choices and their characteristics; inter-modal services; Transport cost characteristics and rate fixation; In-company management vs. out-sourcing; World sea borne trade; International shipping- characteristics and structure; Liner and tramp operations; Liner freighting; Chartering-Types, principles and practices; Development in sea transportation-Unitization, containerisation, inter and multimodal transport; CFC and ICD. Air transport: Set up for air transport and freight rates; Carriage of Goods by sea -Role and types of cargo intermediaries. Warehousing and inventory management: Reasons for warehousing; Warehousing evaluation and requirements; Warehousing . Material management systems and techniques – JIT purchasing, manufacturing and in-bound logistics; Packing and marking; Control and communication.</p>	<p>10 Lectures</p>
<p>Unit 4:IT Enabling Logistics and Supply Chain: Technology in logistics – EDI, bar Coding, RFID etc., data warehousing, electronic payment transfers; Business management systems; TRADITIONAL ERP, SPECIAL ERP, MR, DRP, PDM, EIP, CPFR, WMS, TMS; Re-engineering the supply chain- Future directions.</p>	<p>10 Lectures</p>

**SUGGESTED READINGS:**

1. Chopra, S. &Meindl, P. (2007). Supply Chain Management: Strategy, Planning and Operation, Pearson Education.
2. Hult, M. G., Closs, D., Frayer, D. Global (2014). Supply Chain Management: Leveraging Processes, Measurements, and Tools for Strategic Corporate Advantage. McGraw Hill Ltd
3. Shapiro, J.F. (2007). Modelling the Supply Chain, Cengage Learning.
4. Simchi-Levi, D., Kaminsky, P., Simchi-Levi, E. & Ravi, Shankar (2008). Designing and Managing the Supply Chain. Tata McGraw Hill Education Private Limited.

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

### Mapping Matrix of Course:247DSEC-HRM1

**CO-PO & CO-PSO Matrix for the Course 247DSEC-HRM1: Supply Chain Management.**

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
<b>CO1</b>	3	2	1	2	0	1	0	2	3
<b>CO2</b>	2	3	3	1	2	0	1	1	3
<b>CO3</b>	2	1	2	3	2	2	1	1	2
<b>CO4</b>	1	2	2	2	2	3	0	2	3
<b>Average</b>	2	2	2	2	1.5	1.5	0.5	1.5	2.75

Name of Subject: Compensation Management	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>248DSEC-HRM2</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: -**

CO1: Students will comprehend the economic and behavioral theories related to compensation, discern strategic perspectives, and analyze compensation as a motivational tool.

CO2: Learners will apply knowledge of compensation theories and practices to design pay structures, administer compensation packages, and develop pay for performance plans.

CO3: Students will analyze internal and external equities in compensation systems, evaluate compensation differentials, and assess components of executive compensation packages.

CO4: Evaluate the effectiveness of compensation strategies, assess the impact of statutory provisions on reward systems, and critique the role of institutions like wage boards and pay commissions in compensation management.

**COURSE CONTENTS:**

Unit 1: Role of compensation in organization: economic and behavioural theories related to compensation; strategic perspectives of compensation; compensation as motivational tool; compensation policy.	10 Lectures
Unit 2: Internal and external equities in compensation system; determining the worth of jobs; understanding inter and intra-industry compensation differentials, designing pay structure and administering compensation package; understanding different components of compensation package like fringe benefits, incentives and retirement plans; pay for performance plans.	10 Lectures

Unit 3: Compensation of special group: Corporate Directors, Chief Executives, Senior Managers; components of executive compensation package; compensation of professionals and knowledge workers, R&D staff, sales compensation plan, international compensation	10 Lectures
Unit 4: Statutory provisions governing different components of reward systems; working of different institutions related to reward system like wage boards, pay commissions, role of trade unions in compensation management; tax planning	10 Lectures

**SUGGESTED READINGS:**

1. Milkovich, George T and Newman J.M., Compensation, Tata McGraw Hill
2. Henderson, R.O., Compensation Management, Pearson Education
3. Martocchio, J.J., Strategic Compensation, Pearson Education
4. Armstrong, M and Murlis H, Reward Management, Kogan Page, UK
5. Singh, B.D., Compensation Reward Management, Excel Books, New Delhi

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

**Mapping Matrix of Course:248DSEC-HRM2**

**CO-PO & CO-PSO Matrix for the Course 248DSEC-HRM2: Compensation Management**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	3	2	1	0	2	1	2	3	2
<b>CO2</b>	3	2	1	2	3	2	2	3	3
<b>CO3</b>	3	3	2	2	1	1	2	3	3
<b>CO4</b>	3	3	2	3	1	1	2	3	2
<b>Average</b>	3	2.5	1.5	1.75	1.75	1.25	2	3	2.5

Name of Subject: Industrial Relations & Labour Laws	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>249DSEC-HRM3</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: -**

CO1: Understand the concepts and theories related to Industrial Relations and Trade Unions.

CO2: Apply their knowledge of labor laws and amendments to analyze and interpret real-world industrial situations.

CO3: Analyze the impact of globalization, technology, and economic reforms on Industrial Relations and Trade Unions.

CO4: Evaluate the effectiveness of labor legislations and recent trends in Industrial Relations in promoting employee welfare and resolving industrial conflicts.

**COURSE CONTENTS:**

Unit 1: Industrial Relations: Concept of Labour and Management and their Role in Modern Economic System. Concept of Industrial Relations and its Scope, Factors affecting industrial relations Approaches to Industrial relation, Prerequisites of successful industrial relation Programme, Role of State in managing industrial relations.	10 Lectures
Unit 2: Trade Unions: Objectives and functions; Development of trade Union movement in India; Impact of Globalisation, Technology and economic reforms on Trade Unions; Emerging changes in Trade Unions; Types and structure of unions; Challenges of Trade Union movement, Employers' Organisation: Objectives & Functions, ILO: Role and objectives, Resolution of industrial conflict and settlement Machinery.	10 Lectures

<p>Unit 3:Labour Legislations with Amendments: Objectives, forms and significance, Regulatory</p> <p>Legislation; Trade Union Act 1926, Industrial Dispute Act 1947, Social security Legislations;ESI Act 1948, EPF Act 1952, Maternity Benefit (Amendment)Act, 2017, Payment of GratuityAct 1952, Workmen’s Compensation Act 1923, Protective and Welfare legislations; FactoryAct 1948, The Minimum Wages Act 1948, The Payment of Wages Act 1936, The Payment of Bonus Act 1965.</p>	<p>10 Lectures</p>
<p>Unit 4:Labour Ministry: Functions, Offices Attached to Labour Ministry - Directorate General ofEmployment &amp; Training; Labour Bureau; Welfare Commissioners; Various committeesconstitute by the Labour Ministry. Recent trends in IR: Co-ownership management; Conceptand significance;Participative Management: objectives, Levels &amp; Forms, Quality of Work Life:concept &amp; Determinants, Collective bargaining and empowerment, Work life balance.</p>	<p>10 Lectures</p>

**SUGGESTED READINGS:**

1. Venkataratnam, C.S. and Sinha, Pravin, Trade Union Challenges at the Designing of 21<sup>st</sup> Century, IIRA Excel Books, New Delhi
2. Monappa, A., Industrial Relations, Tata McGraw Hill, New Delhi
3. Mamoria, C.B., Mamoria, Satish and Rao, P. Subba , Dynamics of Industrial Relations,Himalaya Publishing House, New Delhi
4. Sinha, Sinha, Sakher, Industrial Relations, Trade Unions and Labour Legislations,Pearson Education, New delhi
5. Venkataratnam, C.S., Industrial Relations, Oxford University Press, New Delhi

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

### Mapping Matrix of Course:249DSEC-HRM3

**CO-PO & CO-PSO Matrix for the Course 249DSE-HRM3: Industrial Relations &Labour Laws**

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
<b>CO1</b>	3	2	2	2	1	1	2	3	1
<b>CO2</b>	3	2	2	2	1	1	1	3	1
<b>CO3</b>	3	3	2	2	1	0	1	3	1
<b>CO4</b>	3	2	2	3	1	2	0	3	1
<b>Average</b>	3	2.25	2	2.25	1	1	1	3	1

Name of Subject: Strategic Human Resource Management	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>24XDSEC-HRM4</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: -**

CO1: Understand the principles and concepts of Strategic Human Resource Management (SHRM) and its application in organizations.

CO2: Apply strategic HRM frameworks to align HR practices with organizational strategy and enhance organizational performance.

CO3: Analyze HR systems and their impact on firm performance, identifying areas for improvement and strategic alignment.

CO4: Evaluate strategic HR decisions and their implications on organizational effectiveness and competitiveness.

**COURSE CONTENTS:**

Unit 1: Concept of SHRM and HR environment: HRM in knowledge economy; investment SHRM, evolution of SHRM, strategic HR vs. traditional HR, barrier to strategic HR, role of HR in strategic planning.	10 Lectures
Unit 2: Strategic fit frameworks: linking business strategy and HR strategy, HR bundles approach, best practice approach; business strategy and human resource planning; HRM and firm performance linkages – measures of HRM performance; sustained competitive advantages through inimitable HR practices	10 Lectures
Unit 3: HR Systems: staffing systems, reward and compensation systems, employee and career development systems, performance management systems	10 Lectures

Unit 4: Strategic options and HR decisions – Downsizing and restructuring, domestic and international labour market, mergers and acquisitions, outsourcing and off shoring	10 Lectures
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**SUGGESTED READINGS:**

1. Mello, Jeffrey A ., Strategic Human Resource Management, Thomson Learning Inc.
2. Agarwala, Tanuja, Strategic Human Resource Management, Oxford University Press, New Delhi
3. Dreher, George and Thomas Dougherty, Human Resource Strategy, Tata McGraw Hill
4. Greer, Charles, Strategic Human Resource Management, Pearson Education
5. Belcourt, Monica and Kenneth McBay, Strategic Human Resource Planning, Thomson Learning Inc

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

**Mapping Matrix of Course:24XDSEC-HRM4**

**CO-PO & CO-PSO Matrix for the Course 24XDSEC-HRM4: Strategic Human Resource Management**

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	3	2	1	2	0	0	1	3	2
<b>CO2</b>	3	3	2	3	1	1	1	3	3
<b>CO3</b>	2	2	3	3	1	3	1	3	2
<b>CO4</b>	2	2	2	3	1	1	1	3	1
<b>Average</b>	2.5	2.25	2	2.75	0.75	1.25	1	3	2

Name of Subject: Security Analysis and Portfolio Management	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>247DSEC-FIN1</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: -**

CO1: Understand return and risk analysis concepts, portfolio theory, CAPM, and behavioral finance principles.

CO2: Apply portfolio management techniques, CAPM, and behavioral finance principles to make effective investment decisions.

CO3: Analyze empirical evidence on portfolio performance, risk-adjusted measures, and factor models to evaluate investment strategies.

CO4: Evaluate investment decisions, risk tolerance, and portfolio performance using appropriate measures and techniques.

**COURSE CONTENTS:**

Unit 1: Return and Risk Analysis : Types of Returns and Risks, Measurement of risks and returns: Efficient–Market theory; Portfolio: Meaning and benefits. The benefits of diversification in portfolio management. Role of standard deviation and correlation coefficient in risk–return analysis. Time value of money (with intra year compounding and discounting).	10 Lectures
Unit 2: Portfolio Theory : Portfolio risk & return, optimal portfolio, Risk less lending and borrowings. Markowitz: Portfolio selection model; Shape: The Single Index Model. Immunization and duration in bond portfolios.	10 Lectures
Unit 3: Capital Asset Pricing Model including SML and CML; Empirical evidence on CAPM (with numerical); factor Models and Arbitrage pricing theory; Risk tolerance and	10 Lectures

asset allocation. The Zero Beta Model, behavioural Finance and the guidelines for Investment Decisions.	
Unit 4: Portfolio Performance Evaluation (including M2 measure of performance and style analysis); Risk adjusted measures of return; Strategies of the Great Masters.	10 Lectures

**SUGGESTED READINGS:**

1. Fischer & Jordan, Security Analysis and Portfolio Management, Prentice Hall India.
2. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.
3. Bhalla, V. K. (2005). Security analysis and portfolio management. New Delhi: Sultan Chand & Company Ltd.

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation (CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
	<b>Total Marks (IA+EE)</b>	<b>100</b>

**Mapping Matrix of Course:247DSEC-FIN1**

**CO-PO & CO-PSO Matrix for the Course247DSEC-FIN1 : Security Analysis and Portfolio Management**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	2	0	2	0	1	2	3	2
CO2	3	3	2	3	0	2	0	3	3
CO3	2	2	2	3	1	0	1	3	2
CO4	2	2	1	3	2	1	1	2	1
<b>Average</b>	2.5	2.25	1.25	2.75	0.75	1	1	2.75	2

Name of Subject: Advanced Accounting	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>248DSEC-FIN2</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: -**

CO1: Understand concepts of budgetary control, process costing, standard costing, and activity-based costing in managerial accounting.

CO2: Apply inventory management techniques, budgetary control tools, standard costing methods, and activity-based costing models to make informed business decisions.

CO3: Analyze cost variances, performance budgets, and activity-based costing data to identify cost-saving opportunities and improve organizational efficiency.

CO4: Evaluate the effectiveness of budgetary systems, cost control measures, and cost reduction programs in achieving organizational objectives.

**COURSE CONTENTS:**

Unit 1:Materials: Inventory system; turnover of material; stock audit; ABC analysis; Material productivity. Labour – Advanced specific incentive plans; profit-sharing and labour co-partnership; treatment of profits; labour productivity, treatment of chargeable expenses. Overheads – Comments on specific items of factory, office and selling and distribution overheads; distribution of interdepartment service factory overheads; distribution of office overheads and distribution of selling and distribution overheads.	10 Lectures
Unit 2:Budgetary Control: Preparation of Cash Budget; flexible budget and master budget; Cost ratios; Zero base budgeting; performance budgeting. Standard Costing – Application; Overhead and sales variance: revision variance; Control of variances; Accounting procedure.Presentation of cost information – diagrammatic and graphic presentation. Costing reports – Requisites; steps; types; review	10 Lectures

Unit 3: Process Costing: Work in Progress; Inter-process profits; by products and joint products. Marginal Costing – difference with absorption and differential costing; multiple break-even-point; application of the technique for specific managerial decision.	
	10 Lectures
Unit 4: Activity Based Costing: Meaning and importance; characteristics; steps involved; ideal system; usage; problems. Cost reduction – Meaning and special features; cost control versus cost reduction; organisation; cost reduction Programme; value analysis; cost audit – functions and scope; cost audit and management audit: advantage; techniques; Cost audit report.	
	10 Lectures

**SUGGESTED READINGS:**

1. Saxena and Vashishtha: Advanced Cost Accounting; Sultan Chand and Sons, Delhi.
2. Horngren Charles. T: Cost Accounting – A Managerial Emphasis. Pearson Publications, Delhi.
3. Ravi M. Kishore : Cost Management – Taxman Publications, Delhi.
4. Jain, S.P, K.L.Narang : Advanced Cost Accounting. Kalyani Publications, Delhi

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10

3	Assessment 3: Case Analysis / Presentation ( <b>CAP</b> )/ Group Project ( <b>GP</b> ) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment ( <b>IA</b> ) (1+2+3)	30 (30%)
	End-Term Examination ( <b>EE</b> )	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

### Mapping Matrix of Course:248DSEC-FIN2

#### CO-PO & CO-PSO Matrix for the Course 248DSEC-FIN2: Advanced Accounting

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	3	3	1	2	0	0	1	3	2
<b>CO2</b>	3	3	2	2	2	0	1	3	2
<b>CO3</b>	2	2	2	2	2	1	1	2	2
<b>CO4</b>	1	1	1	2	2	1	1	1	1
<b>Average</b>	2.25	2.25	1.5	2	1.5	0.5	1	2.25	1.75

Name of Subject: Accounting Standard and Financial Reporting	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>249DSEC-FIN3</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: -**

CO1: Understand accounting standards, IFRS, financial reporting frameworks, and contemporary issues in accounting.

CO2: Apply accounting standards and IFRS in preparing financial reports, analyze financial data, and address contemporary issues in accounting practices.

CO3: Analyze the impact of accounting standards on financial reporting, evaluate financial disclosures, and assess the convergence of Indian standards with IFRS.

CO4: Evaluate the effectiveness of financial reporting frameworks, assess ethical considerations in financial disclosures, and appraise the role of accounting in addressing contemporary business challenges.

**COURSE CONTENTS:**

Unit 1: Accounting Standards: Meaning, Objectives, Benefits, Scope; Stages and Process of Standards settings in India, Accounting Standards issued by ICAI, Compliance and Applicability of Accounting Standards in India, The Companies (Indian Accounting Standards) Rules, 2015	10 Lectures
Unit 2: International Financial Reporting Standards: Meaning, History, Objectives, Scope; Convergence of Indian Accounting Standards with IFRS: Current Status and Challenges; IASB: History, Objectives, Scope; FASB: History and its Pronouncements. Harmonization in Accounting and Reporting.	10 Lectures

Unit 3:Financial Disclosures and Reporting: Objectives and Concepts, Developments on Financial Reporting Objectives: True blood Report, Corporate Report, Stamp Report, IASB's and FASB's Conceptual Framework, Corporate Annual Report, Segment Reporting and Interim Financial Reporting.	10 Lectures
Unit 4:Financial Reporting by Mutual funds, Non-banking finance companies, Merchant bankers Contemporary Issues in Accounting:- Human Resource Accounting, Corporate Social Reporting, Forensic Accounting and Reporting. Environmental Reporting	10 Lectures

**SUGGESTED READINGS:**

1. Kenneth S. Most, "Accounting Theory", Ohio Grid Inc.
2. JawaharLal, "Corporate Financial Reporting: Theory and Practice" Taxman, 2nd Ed.
3. Vijay Kumar, M.P, "First Lesson on Accounting Standards", Snowwhite.
4. Glautier, H.W.E. And Undordown, B. "Accounting Theory and Practice" (Arnold Heinemann).

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation( <b>CP</b> ) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation ( <b>CAP</b> )/ Group Project ( <b>GP</b> ) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment ( <b>IA</b> ) (1+2+3)	30 (30%)
	End-Term Examination ( <b>EE</b> )	70 (70%)
	<b>Total Marks (IA+EE)</b>	<b>100</b>

**Mapping Matrix of Course:249DSEC-FIN3**

**CO-PO & CO-PSO Matrix for the Course249DSEC-FIN3Accounting Standard and Financial Reporting.**

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	3	3	1	2	0	0	1	3	2
<b>CO2</b>	3	3	2	2	0	0	1	3	2
<b>CO3</b>	2	2	2	2	2	0	1	2	1
<b>CO4</b>	1	1	1	2	2	1	1	1	0
<b>Average</b>	2.25	2.25	1.5	2	1	0.25	1	2.25	1.25

Name of Subject: International Financial Management	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>24XDSEC-FIN4</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: -**

CO1: Understand the finance function in multinational firms, international financial markets, aspects of international cash management, and multinational capital structure.

CO2: Apply international financial instruments, investment criteria, cash management strategies, and capital budgeting techniques in multinational contexts.

CO3: Analyze the cost and availability of international financial flows, evaluate strategic adjustments to international taxation, assess country risk, and analyze multinational capital structure.

CO4: Evaluate the value of the firm in international cash management, assess strategic considerations in financing decisions, evaluate portfolio diversification techniques, and assess strategies for managing currency risk.

**COURSE CONTENTS:**

Unit 1: Finance function in a multinational firm; structure of international financial markets; cost and availability of international financial flows; international financial instruments.	10 Lectures
Unit 2: Aspects of international cash management; investment criteria and borrowing decisions; centralized versus decentralized cash management; optimizing cash flows; cash management and value of the firm.	10 Lectures
Unit 3: International portfolio versus direct investment; international CAPM and Roll’s critique; Arbitrage Pricing Theory; capital budgeting for foreign investment; strategic adjustment to international taxation; assessing and managing country risk in capital budgeting decisions.	10 Lectures

Unit 4: Multinational capital structure and cost of capital; strategic considerations in euro-equity issues; international bond financing; determining financial structure of foreign subsidiaries of MNCs; financial choices for an MNC and its foreign affiliates; international portfolio diversification-techniques and barriers; asset allocation policy; costs and risks of financing; strategies for managing currency risk.	10 Lectures

**SUGGESTED READINGS:**

1. Levi Maurice D., International Finance, McGraw-Hill, New York
2. Buckley A., Multinational Finance, Prentice-Hall of India, New Delhi
3. Shapiro A.C., Multinational Financial Management, Prentice-Hall, New Delhi
4. Apte P.G., International Financial Management, TATA McGraw-Hills, New Delhi
5. Butler, K.C., Multinational Finance, Thomson Learning, Bombay

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation (CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
	<b>Total Marks (IA+EE)</b>	<b>100</b>

**Mapping Matrix of Course:24XDSEC-FIN4**

**CO-PO & CO-PSO Matrix for the Course 24XDSEC-FIN4:International Financial Management**

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	2	1	2	0	0	0	3	2
CO2	2	2	2	2	0	0	0	2	1
CO3	2	3	2	3	2	0	0	2	1
CO4	1	1	2	2	1	2	2	1	0
<b>Average</b>	2	2	1.75	2.25	0.75	0.5	0.5	2	1.25

Name of Subject: Customer Relationship Management	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>247DSEC-MKT1</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: -**

CO1: Understand the strategic importance of CRM, CRM architecture, types of CRM, and the ethics of data use in CRM.

CO2: Apply operational CRM techniques, customer data management, and CRM integration with business intelligence.

CO3: Analyze data warehousing, data mining, types of data analysis, and collaborative CRM approaches.

CO4: Evaluate CRM implementation strategies, performance monitoring, readiness assessment, project management, and return on investment.

**COURSE CONTENTS:**

Unit 1: Introduction – Origin, evolution and concept of CRM, strategic importance of CRM, goals of CRM, types of CRM, CRM Architecture	10 Lectures
Unit 2: Operational CRM – Sales force automation: lead management, contact management, field force automation; enterprise marketing automation: market segmentation, campaign management, customer service and support, contact and call center operations	10 Lectures
Unit 3: Analytical CRM – Managing and sharing customer data: customer information database, ethics and legalities of data use, data warehousing and data mining; types of data analysis – online analytical processing, click stream analysis, collaborative filtering, CRM and business intelligence collaborative CRM	10 Lectures
Unit 4: CRM Implementation – Establishing CRM performance monitoring, CRM readiness assessment, system, CRM audit, CRM project management, employee	10 Lectures

engagement in CRM project, CRM budget, key account management, evaluating CRM return on investment	

**SUGGESTED READINGS:**

1. Buttle, Francis, Customer Relationship Management – Concept and Tools, Elsevier Butterworth – Heinemann, Oxford, UK
2. Payne, Adrian, Handbook of CRM – Achieving Excellence in Customer Management, Butterworth – Heinemann, Oxford, UK
3. Dyche, Jill, The CRM Handbook – A Business Guide to Customer Relationship Management, Pearson Education, New Delhi
4. Knox, Simon, Stan Maklan, Adrian Payne, Joe Peppard and Lynette Ryal, Customer Relationship Management, Butterworth – Heinemann, Oxford, UK
5. Greenlers, Paul, CRM at the Speed of Light, Tata McGraw Hill Publishing Ltd., New Delhi
6. Anderson, Kristen, and Carol J Kerr, Customer Relationship Management, Tata McGraw Hill

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation (CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

**Mapping Matrix of Course:247DSEC-MKT1**

**CO-PO & CO-PSO Matrix for the Course 247DSEC-MKT1 : Customer Relationship Management.**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	0	0	2	0	0	2	3	1
CO2	3	3	2	0	0	0	1	2	2
CO3	2	0	3	3	0	0	1	1	2
CO4	0	0	1	2	3	3	1	0	0
<b>Average</b>	2	0.75	1.5	1.75	0.75	0.75	1.25	1.5	1.25

Name of Subject: Consumer Behavior Analysis	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>248DSEC-MKT2</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: -**

CO1: Understand the importance of consumer behavior, market analysis, and the influence of culture, social class, and group dynamics on marketing strategies.

CO2: Apply marketing mix strategies, brand value strategies, and consumer knowledge to develop effective marketing strategies and customer loyalty programs.

CO3: Analyze consumer decision processes, factors influencing purchase behavior, and the impact of advertising, opinion leaders, and cognitive learning on marketing effectiveness.

CO4: Evaluate the effectiveness of marketing strategies, customer satisfaction levels, and the role of companies in shaping consumer opinions and influencing purchase decisions.

### **COURSE CONTENTS:**

Unit 1: Consumer behaviour and consumer research; importance of consumer behaviour; evolution of consumer behaviour; methods of studying consumer behaviour; customer centric organizations; market analysis; market segmentation, marketing mix strategies; value of brands in marketing strategy; customer loyalty and retention strategy; global marketing strategy; global advertising effectiveness; consumer decision process model; variables affecting the decision process; types of decision process; factors influencing the extent of problem solving; pre purchase processes; need recognition; internal and external search; pre-purchase evaluation	10 Lectures
Unit 2: Different types of purchase situations; retailing and the purchase process; determinants of retail success or failure; point -of- purchase materials; consumer logistics; location based retailing; direct marketing consumption behaviours; consumption experiences; importance of customer satisfaction; factors affecting satisfaction level; demographics and consumer behaviour; economic resources and consumer behaviour; personality and consumer behaviour; personal values; lifestyle motivational conflict and need priorities; motivational intensity; motivating consumer	10 Lectures

Unit 3: Importance of consumer knowledge; types of consumer knowledge; sources of consumer knowledge; benefits of understanding consumer knowledge; consumer beliefs; consumer feelings; consumer attitudes; consumer intentions; culture and its effect on consumer behaviour; changing values and its effect on consumer behaviour; changing values and its effect on marketing; determinants of social class; social class and consumer behaviour; importance of families and households on consumer behaviour; role behaviour and its influence on the decision process; family life cycles; changing roles of women; children and household consumer behaviour	10 Lectures
Unit 4: Group and personal influences on individuals; reference group and its influence on individuals; transmission of influence through dyadic exchanges; word of mouth and opinion leaders in advertising and marketing strategy; diffusion of innovations; diffusion process; reaching the consumer; gaining consumer's attention; shaping consumer's opinion; opinions change; product's and advertising's role in shaping consumer opinion; cognitive learning; retrieval of information; company's role in helping consumers to remember	10 Lectures

**SUGGESTED READINGS:**

1. Blackwell, Roger, Miniard, Paul & Engel, James; Consumer Behaviour; Thomson Learning; New Delhi
2. Loudon, David J. & Dellabitta, Albert; Consumer Behaviour; Tata McGraw Hill; New Delhi
3. Schiffman, Leon G. & Kanuk, Leslie Lazar; Consumer Behaviour; Pearson Education; New Delhi
4. Soloman, Michael R.; Consumer Behaviour – Buying, Having and Being; Pearson Education; New Delhi
5. Nair, Suja R.; Consumer Behaviour in Indian Perspective ; Himalaya Publishing House; New Delhi

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation (CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

**Mapping Matrix of Course:248DSEC-MKT2**

**CO-PO & CO-PSO Matrix for the Course248DSEC-MKT2 : Consumer Behavior Analysis**

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	3	1	2	1	0	0	2	2	1
<b>CO2</b>	3	3	2	1	0	0	1	2	2
<b>CO3</b>	3	1	3	1	0	0	1	2	1
<b>CO4</b>	0	0	0	3	2	2	1	1	1
<b>Average</b>	2.25	1.25	1.75	1.5	0.5	0.5	1.25	1.75	1.25

Name of Subject: Marketing Research	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>249DSEC-MKT3</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: -**

CO1: Understand the nature and scope of marketing research, including ethical considerations and the development of research proposals.

CO2: Apply data collection methods, sampling techniques, and data analysis tools to conduct marketing research effectively.

CO3: Analyze marketing data using hypothesis testing, univariate, bivariate, and multivariate analysis techniques to derive meaningful insights.

CO4: Evaluate the effectiveness of marketing research processes, including research design, data collection, and reporting, in solving business problems and informing decision-making.

**COURSE CONTENTS:**

Unit 1: Introduction of Marketing Research, Importance, nature, Scope of Marketing information system and marketing research, Marketing research process, Ethical issues in MR problem, Identification and research design: problem identification and definition: Development of research proposal.	10 Lectures
Unit 2: Data Collection Methods, Primary and Secondary data, Observation and Questionnaire Techniques, Analysis and interpretation of data, Development of Questionnaire.	10 Lectures
Unit 3: Sampling Plan-Universe, Sample frame and sampling unit, Sampling Techniques, Sample Size determination. Data Collection Organization of field work and survey error- Sampling and non- sampling errors. Data analysis: Hypothesis testing, best of significance (Parametric and nonparametric ) Univariate, bivariate and multivariate data analysis.	10 Lectures

Unit 4: Product-Research, Advertising Research-Copy testing –Test Marketing, Media selection, Research Report	10 Lectures
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**SUGGESTED READINGS:**

1. Consumer Behaviour – Satish K Batra, S H H Kazmi
2. Consumer Behaviour in Indian Context – K K Srivastava, Sujata Khandai
3. Hawkins, Best and Coney, Consumer Behaviour, Tata McGraw Hill, New Delhi
4. John A Howard, Consumer Behaviour in Marketing Strategy, Prentice Hall New Delhi
5. Schiffman L G and Kanuk L L Consumer Behaviour, Prentice Hall New Delhi
6. Anita Ghatak, Consumer Behaviour in India, D K Agencies (P) Ltd New Delhi
7. Sarkar A Problems of Consumer Behaviour in India, Discovery Publishing House New Delhi

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation (CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
	<b>Total Marks (IA+EE)</b>	<b>100</b>

**Mapping Matrix of Course:249DSEC-MKT3**

**CO-PO & CO-PSO Matrix for the Course 249DSEC-MKT3 : Marketing Research**

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	0	0	1	2	1	2	0
CO2	3	3	0	0	1	1	2	2	2
CO3	3	3	0	2	1	0	1	2	2
CO4	0	0	0	3	1	1	1	1	1
<b>Average</b>	2	1.75	0	1.25	1	1	1.25	1.75	1.25

Name of Subject: Retail Management	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>24XDSEC-MKT4</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: -**

CO1: Understand the nature, scope, and ethical issues of retail management, including the history and evolution of retailing theories and practices.

CO2: Apply retail marketing strategies, including brand building, sales enhancement, customer service, and merchandise management, to real-world retail scenarios.

CO3: Analyze retail organizations and functional management processes, including human resource management, customer relationship management, and store operations, to optimize retail performance.

CO4: Evaluate the impact of electronic retailing strategies, including the use of technology, database management, and customer relationship management, on business efficiency and effectiveness.

**COURSE CONTENTS:**

Unit 1: Retail Theory & Practices Retail: Nature, Scope, History, Retail Institutions, Types, Retail Management Process, Indian Retailing Scenario, Retail Managers – Roles, Skills and Scope, Evolution of Management Theory, Organizational Environment in Retail Sector, Ethical Issues in Retailing Job Opportunities in Retail Industry Personality Traits of Retailers, Retail Entrepreneur, Employment Opportunities, Internationalization and Globalization of Retailing.	10 Lectures
Unit 2: Retail Marketing Strategy Introduction, Building Retail Brand, Sales Enhancement Strategies, Business Intelligence, Customer Service, Social Media Marketing, Pricing Strategy, Point of purchase communication, Role of Packaging, Pricing Strategy, Merchandise Management, Private Labels, Retail Promotion, Building Store Loyalty	10 Lectures

Unit 3: Retail Organization & Functional Management Introduction, Classification of Retail Organization, Franchising, Human Resource Management in Retail, Building and Sustaining Relationship in Retailing, Customer relationship Management, Store Planning: Location, Layout, Store Operations: POS (Point of Sale) /Cash Process, Customer Service and Accommodation, Retail Floor and Shelf Management, Retail Accounting and Cash Management, Setting up Stores before Opening, Working with Floor Plans and Store Requirements	10 Lectures
Unit 4: Electronic Retailing Introduction, Types of Technology in Retailing, Role of IT in Business; Influencing Parameters for use of IT in Retailing; Efficiency in Operations, Effective Management of Online catalogues; Direct Retailing Methods, Database Management; Data warehousing; Critical Analysis of E-Retailing Strategies; Customer Relationship Management.	10 Lectures

**SUGGESTED READINGS:**

1. Sinha, Uniyal- Managing Retailing, Oxford University Press, Delhi
2. Agarwal, Bansal, Yadav, Kumar- Retail Management, Pragati Prakashan, Meerut
3. Berman Berry, Evans J.R.- Retail Management- A Strategic Management Approach, IX Edition , Pearson Education, New York, 2006
4. Pradhan Swapna- Retailing Management-Text and Cases, II Edition, Tata Mc Graw Hill,

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation (CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

**Mapping Matrix of Course:24XDSEC-MKT4**

**CO-PO & CO-PSO Matrix for the Course 24XDSEC-MKT4 : Retail Management**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	3	0	3	0	0	1	0	3	0
<b>CO2</b>	3	3	0	3	3	1	0	3	3
<b>CO3</b>	0	0	3	3	3	1	3	3	3
<b>CO4</b>	0	0	0	3	0	1	0	1	2
<b>Average</b>	1.5	0.75	1.5	2.25	1.5	1	0.75	2.5	2