

Department of Commerce
School of Business and Management Studies
Central University of Haryana



Master of Commerce (M.com)

As per National Education Policy-2020

**PROGRAMME STURUCTURE
&
SYLLABUS**

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About the Department -

The Department of Commerce at Central University of Haryana came into existence in the year 2011. It is a constituent part of the School of Business and Management Studies (Erstwhile School of Law, Governance, Public Policy, and Management). The department offers M. Com. and Ph.D. (Commerce) programmes. M.Com. programme is a two-year (four-semester), full-time programme. This is one of the most sought-after application-oriented programmes. The students have good job prospects and career opportunities in the field of business, administration and academics in the country and abroad after completing M.Com. The department has vibrant and hardworking faculty members who always keep themselves updated with the new teaching pedagogies and remain engaged in quality research work. The syllabi of the programmes offered are updated regularly so as to accommodate the latest changes in the discipline. Physical infrastructure and learning resources are adequate in the Department which make the environment conducive for learning. Eminent academicians from reputed institutions in the country are invited for extension lectures in the Department for all round development of the students. Remedial and UGC – NET classes are also conducted in the department on regular basis. The students are given corporate working exposure by organizing industrial visits during their course. A number of students from the department qualify UGC - NET examination year after year and brings laurels to the department and university. The alumni of the commerce department are well placed in different facets of professions like teaching, banking and corporate.

Vision, Mission, Goals & Core Values

VISION:

The Department is committed to integrate all facets of commerce and management to educate and train the students to transform them into innovative and competent human resource globally suitable for industry, business and service sector, and to equip and encourage them to start their own ventures and startup in urban or rural areas benefitting the society at large.

MISSION:

We are dedicated to secure and deliver knowledge through teaching, research, extension and to develop moral and ethical values among students to transform them to becoming a socially responsible citizen.

GOALS:

1. To consolidate, strengthen and update the existing programmes.
2. To expand and diversify to cover the frontier areas by introducing newly certain innovative academic programmes.
3. To foster research of interdisciplinary nature.
4. To keep regular interaction with business and industry with the help of establishment of chairs and entering into MOUs.
5. To introduce professional, short-term, long-term and need bases courses.
6. To undertake extension and consultancy activities.
7. To adopt latest educational technology such as use of computer, internet etc. To adopt appropriate methods of assessment and evaluation of performance of learners.
8. To improve soft skills balanced personality development of the learners.

CORE VALUES:

1. Excellence in teaching-learning process as reflected in results
2. Contribution to the existing knowledge through research.
3. Service to the society through extension activities.

About New Education Policy (NEP-2020):

Considering the curricular reforms as instrumental for desired learning outcomes, all the academic departments of Central University of Haryana made a rigorous attempt to revise the curriculum of undergraduate and postgraduate programmes in alignment with National Education Policy-2020 and UGC Quality Mandate for Higher Education Institutions-2021. The process of revising the curriculum could be prompted with the adoption of “Comprehensive Roadmap for Implementation of NEP-2020” in 32nd meeting of the Academic Council of the University held on April 23, 2021. The roadmap identified the key features of the Policy and elucidated the Action Plan with well-defined responsibilities and indicative timeline for major academic reforms.

The process of revamping the curriculum started with the series of webinars and discussions conducted by the University to orient the teachers about the key features of the Policy, enabling them to revise the curriculum in sync with the Policy. Proper orientation of the faculty about the vision and provisions of NEP-2020 made it easier for them to appreciate and incorporate the vital aspects of the Policy in the revised curriculum focused on ‘creating holistic, thoughtful, creative and well-rounded individuals equipped with the key 21st century skills’ for the ‘development of an enlightened, socially conscious, knowledgeable, and skilled nation’.

With NEP-2020 in background, the revised curricula articulate the spirit of the policy by emphasizing upon— integrated approach to learning; innovative pedagogies and assessment strategies; multidisciplinary and cross-disciplinary education; creative and critical thinking; ethical and Constitutional values through value-based courses; 21st century capabilities across the range of disciplines through life skills, entrepreneurial and professional skills; community and constructive public engagement; social, moral and environmental awareness; Organic Living and Global Citizenship Education (GCED); holistic, inquiry-based, discovery-based, discussion-based, and analysis-based learning; exposure to Indian knowledge system, cultural traditions and classical literature through relevant courses offering ‘Knowledge of India’; fine blend of modern pedagogies with indigenous and traditional ways of learning; flexibility in course choices; student-centric participatory learning; imaginative and flexible curricular structures to enable creative combination of disciplines for study; offering multiple entry and exit points initially in undergraduate programmes; alignment of Vocational courses with the International Standard Classification of Occupations maintained by the International Labor Organization; breaking the silos of disciplines; integration of extra-curricular and curricular aspects; exploring internships with local industry, businesses, artists and crafts persons; closer collaborations between industry and higher education institutions for technical , vocational and science programmes; and formative assessment tools to be aligned with the learning outcomes, capabilities, and dispositions as specified for each course.

In case of UG programmes in Engineering and Vocational Studies, it was decided that the departments shall incorporate pertinent NEP recommendations while complying with AICTE, NBA, NSQF, International Standard Classification of Occupations, Sector Skill Council and other relevant agencies/sources. The University has also developed consensus on adoption of Blended Learning with 40% component of online teaching and 60% face to face classes for each programme.

The revised curricula of various programmes could be devised with concerted efforts of the faculty, Heads of the Departments and Deans of Schools of Study. The draft prepared by each department was discussed in series of discussion sessions conducted at Department, School and the University level. The leadership of the University has been a driving force behind the entire exercise of developing the uniform template and structure for the revised curriculum. The Vice Chancellor of the University conducted series of meetings with Heads and Deans to deliberate upon the vital parameters of the revised curriculum to formulate a uniform template featuring Background, Programme Outcomes, Programme Specific Outcomes, Postgraduate Attributes, Structure of Masters Course, Learning Outcome Index, Semester-wise Courses and Credit Distribution, Course-level Learning Outcomes, Teaching-Learning Process, Blended Learning, Assessment and Evaluation, Keywords, References and Appendices. The experts of various Boards of Studies and School Boards contributed to a large extent in giving the final shape to the revised curriculum of each programme.

To ensure the implementation of curricular reforms envisioned in NEP-2020, the University has decided to implement various provisions in a phased manner. Accordingly, the curriculum may be reviewed annually.

Guiding Principles:

The Guiding Principles adopted/adapted from the NEP 2020 to develop the Curriculum Framework for Master of Commerce are:

G-1: Education must build character, enable learners to be ethical, rational, compassionate, and caring, while at the same time prepare them for gainful, fulfilling employment.

G-2: Indian culture and values. Rich legacies to world heritage must not only be nurtured and preserved for posterity but also researched, enhanced, and put to new uses through our education system.

G-3: The rise of big data, machine learning, and artificial intelligence, many unskilled jobs worldwide may be taken over by machines, while the need for a skilled workforce, particularly involving mathematics, computer science, and data science, in conjunction with multidisciplinary abilities across the sciences, social sciences, and humanities, will be increasing in greater demand.

G-4: With the quickly changing employment landscape and global ecosystem, it is becoming increasingly critical that children not only learn, but also learn how to learn.

G-5: There must also be seamless integration and coordination across institutions and across all stages of education.

G-6: Facing and addressing these challenges will require high-quality interdisciplinary research across fields that must be done in India and cannot simply be imported; the ability to conduct one's own research also enables a country to much more easily import and adapt relevant research from abroad much of the very best research in the world has occurred in multidisciplinary university settings.

Programme Structure

The Programme is consisting of four semesters of 104 credits have to be achieved by the students through the various core, departmental electives/ school level electives and open generic courses, show as below:

Master of Commerce: 104 Credits					
Courses/Semester	Sem-1 (Credits)	Sem-2 (Credits)	Sem-3 (Credits)	Sem-4 (Credits)	Total
Discipline Specific Courses Core (including practical training/dissertation)	25	15	13	15	68
Discipline Specific Elective Courses/SEEC	-	08	10	10	28
Open Choice Courses/ GEC:	4	-	4	-	08
Common Course(s) for Community Service/ Remembrance of University Kulgeet, National Anthem, National Song/ National Integration/Games and Sports/Campus					To be shown in the award list separately as per the University Guidelines
Total	29	23	27	25	104

Post-graduate Attribute:

The learner of M.Com. programme should have the following attributes:

- (a) **Disciplinary knowledge (PGA1):** Capability of executing comprehensive knowledge and understanding of one or more discipline that form part of commerce.
- (b) **Critical Thinker (PGA2):** Ability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.
- (c) **Analytical Skills (PGA3):** Capabilities to analyses and synthesize data and derive inferences for valid conclusion.
- (d) **Problem Solver (PGA4):** Able to comprehend solution to sustain problems originating in the diverse functional areas such as Finance, Marketing, Human Resource, and Accounting.
- (e) **Professional & Managerial Skills (PGA5):** Ability to identify the developments in various branches of Commerce and Business.
- (f) **Skilled Communicator (PGA6):** Ability to search for locate, extract, organize, evaluate, and use or present information that is relevant to a particular topic.
- (g) **Digitally Literate (PGA7):** Capability to use various ICT tools for exploring, analyzing, and using the information for business purposes.
- (h) **Team Player (PGA8):** Capability to work independently on diverse projects and ensure detailed study of various facets of Commerce and Business.
- (i) **Moral and Ethical Values (PGA9):** Capable of demonstrating the ability to understand professional ethics along with moral values based on the Indian ethos.
- (j) **Lifelong learners (PGA10):** Capable of self-paced and self-directed learning aimed at personal development; for improving knowledge and skills and for reskilling through continuing educational opportunities. Further, capable of providing support to individuals, institutions and the societal groups towards attaining objectives of lifelong learning.

Learning Outcomes Index

	First Semester					Second Semester			Third Semester		Fourth Semester
Core Courses	C-1	C-2	C-3	C-4	C-5	C-6	C-7	C-8	C-9	C-10	C-11
<i>Disciplinary knowledge</i>		Y	Y		Y	Y	Y	Y	Y	Y	Y
<i>Critical Thinker</i>	Y	Y	Y	Y	Y	Y	Y		Y		Y
<i>Analytical Skills</i>	Y	Y		Y	Y	Y	Y	Y	Y		Y
<i>Problem Solver</i>	Y	Y	Y	Y	Y	Y	Y		Y		Y
<i>Professional & Managerial Skills</i>	Y	Y		Y	Y			Y	Y	Y	
<i>Skilled Communicator</i>		Y	Y	Y	Y	Y			Y		Y
<i>Digitally literate</i>	Y	Y	Y		Y	Y	Y	Y	Y	Y	
<i>Team Player</i>		Y			Y	Y					Y
<i>Moral and Ethical Values</i>	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
<i>Lifelong learners</i>	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

	Second Semester Third Semester			
Elective Courses	E-1	E-2	E-3	E-4
<i>Disciplinary knowledge</i>	Y		Y	Y
<i>Critical Thinker</i>		Y	Y	Y
<i>Analytical Skills</i>			Y	Y
<i>Problem Solver</i>		Y	Y	Y
<i>Professional & Managerial Skills</i>		Y	Y	Y
<i>Skilled Communicator</i>	Y		Y	
<i>Digitally literate</i>		Y	Y	Y
<i>Team Player</i>			Y	
<i>Moral and Ethical Values</i>	Y	Y	Y	Y
<i>Lifelong learners</i>	Y	Y	Y	Y

	Third Semester											
Elective Courses	E-1	E-2	E-3	E-4	E-5	E-6	E-7	E-8	E-9	E-10	E-11	E-12
<i>Disciplinary knowledge</i>	Y			Y	Y	Y	Y	Y	Y	Y	Y	Y
<i>Critical Thinker</i>	Y	Y	Y			Y	Y	Y	Y	Y		Y
<i>Analytical Skills</i>	Y	Y	Y	Y	Y	Y	Y		Y	Y		Y
<i>Problem Solver</i>	Y	Y	Y			Y	Y	Y	Y	Y	Y	Y
<i>Professional & Managerial Skills</i>	Y	Y		Y	Y		Y	Y	Y	Y	Y	Y
<i>Skilled Communicator</i>	Y	Y	Y	Y		Y	Y	Y	Y			
<i>Digitally literate</i>	Y	Y	Y	Y	Y	Y				Y		Y
<i>Team Player</i>	Y		Y				Y	Y	Y			
<i>Moral and Ethical Values</i>	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
<i>Lifelong learners</i>	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

	Fourth Semester											
Elective Courses	E-1	E-2	E-3	E-4	E-5	E-6	E-7	E-8	E-9	E-10	E-11	E-12
<i>Disciplinary knowledge</i>	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
<i>Critical Thinker</i>	Y	Y	Y	Y	Y		Y		Y	Y	Y	Y
<i>Analytical Skills</i>	Y	Y	Y	Y	Y		Y	Y	Y	Y	Y	Y
<i>Problem Solver</i>	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
<i>Professional & Managerial Skills</i>	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
<i>Skilled Communicator</i>	Y	Y		Y		Y	Y	Y	Y		Y	Y
<i>Digitally literate</i>	Y	Y	Y	Y	Y	Y			Y	Y	Y	Y
<i>Team Player</i>	Y	Y	Y				Y		Y		Y	Y
<i>Moral and Ethical Values</i>	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
<i>Lifelong learners</i>	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

Semester-wise Courses and Credit Distribution

Abbreviation/ Acronyms	Description
C	Core course
DE	Discipline Elective
GEC	Generic Elective Course
SEC	Skill Enhancement Course
SEEC	Skill Enhancement Elective Course
SGEC	School Based Generic Elective Course
L	Lecture
T	Tutorial/Presentation
P	Practical

Internal Assessment			External Examination (ESE)	Total marks
Mid-Term Test	Assignment/ Presentation	Attendance		
10 + 10 Marks	5 Marks	0-5 Marks	70 marks	100 Marks

Semester- I

S. No.	Course code	Course title	Course Type	L	T	P	Total Credits
1	SBMS COM 1 1 01 C 4105	Financial Management	Core	3	1	0	04
2	SBMS COM 1 1 02 C 4105	Marketing Management	Core	3	1	0	04
3	SBMS COM 1 1 03 C 4105	Managerial Economics	Core	3	1	0	04
4	SBMS COM 1 1 04 C 4105	Business Environment	Core	3	1	0	04
5	SBMS COM 1 1 05 C 4105	Statistical Analysis	Core	4	1	0	05
6	SBMS COM 1 1 06 C 4105	Principle of Management	Core	3	1	0	04
7		To be taken from another department (GEC)					04
Credits		C=25, GEC=04	Total Credits = 29				

➤ **Student will take GEC of minimum 4 Credit offered by another Department**

Semester –II

S. No.	Course code	Course title	Course Type	L	T	P	Total Credits
1	SBMS COM 1 2 07 C 4105	Entrepreneurship Development	Core	3	1	1	05
2	SBMS COM 1 2 08 C 4105	Research Methodology	Core	3	1	1	05
3	SBMS COM 1 2 09 C 4105	Goods and Service Tax (GST)	Core	3	1	1	05
Select any two from the given below subjects:							
4	SBMS COM 1 2 10 SEEC 4105	Business Communication	SEEC	2	1	1	04
5	SBMS COM 1 2 11 SEEC 4105	E – Commerce	SEEC	2	1	1	04
6	SBMS COM 1 2 12 SEEC 4105	Event Management	SEEC	2	1	1	04
7	SBMS COM 1 2 13 SEEC 4105	Financial Technology and Analytics	SEEC	2	1	1	04
Credits		C=15, SEEC=8	Total Credits = 23				

- **Choose any two subjects from department elective options from second semester and each subject opted under department elective must have at least 10 students.**

Semester –III

S. No.	Course code	Course title	Course Type	L	T	P	Total Credits
Compulsory Subjects:							
1	SBMS COM 1 3 14 C 4105	Summer Training	Core	0	0	0	05
2	SBMS COM 1 4 15 C 4105	Comprehensive Viva-Voce	Core	0	0	3	03
3	SBMS COM 1 3 16 C 4105	Corporate Governance and Social Responsibility	Core	4	1	0	05
Specialization in Marketing:							
4	SBMS COM 1 3 17 DE 4105	Marketing of Services	DE	4	1	0	05
5	SBMS COM 1 3 18 DE 4105	Consumer Behavior	DE	4	1	0	05
6	SBMS COM 1 3 19 DE 4105	Social Marketing	DE	4	1	0	05
Specialization in Banking & Finance:							
7	SBMS COM 1 3 20 DE 4105	Banking Law and Practice	DE	4	1	0	05
8	SBMS COM 1 3 21 DE 4105	Micro Finance	DE	4	1	0	05
9	SBMS COM 1 3 22 DE 4105	International Business & Foreign Trade	DE	4	1	0	05
Specialization in HRM:							
10	SBMS COM 1 3 23 DE 4105	Organizational Behavior	DE	4	1	0	05

11	SBMS COM 1 3 24 DE 4105	Labour Welfare and Social Security	DE	4	1	0	05
12	SBMS COM 1 3 25 DE 4105	Industrial Relation and Conflict Management	DE	4	1	0	05
Specialization in Accounting:							
13	SBMS COM 1 3 26 DE 4105	Auditing & Professional Ethics	DE	4	1	0	05
14	SBMS COM 1 3 27 DE 4105	Advance Corporate Accounting	DE	4	1	0	05
15	SBMS COM 1 3 28 DE 4105	Income Taxation Law & Practices	DE	4	1	0	05
Credits		C=13, DE=10, GEC=04	Total Credits = 27				

- **NOTE: Student will take GEC of 4 Credit offered by another Department.**
- **The students have to choose any two groups and, in each group, they have to choose one subject.**

Semester – IV

S. No.	Course code	Course title	Course Type	L	T	P	Total Credits
Compulsory Subjects:							
1	SBMS COM 1 4 29 C 4105	Business Networking	Core	4	1	0	05
2	SBMS COM 1 4 30 C 4105	Dissertation	Core	4	6	0	10
Specialization in Marketing:							
3	SBMS COM 1 4 31 DE 4105	International Marketing	DE	4	1	0	05
4	SBMS COM 1 4 32 DE 4105	Supply Chain and Logistic Management	DE	4	1	0	05
5	SBMS COM 1 4 33 DE 4105	Digital Marketing	DE	4	1	0	05
Specialization in Banking & Finance:							
6	SBMS COM 1 4 34 DE 4105	International Finance	DE	4	1	0	05
7	SBMS COM 1 4 35 DE 4105	Security Analysis and Portfolio Management	DE	4	1	0	05
8	SBMS COM 1 4 36 DE 4105	Rural Economy	DE	4	1	0	05
Specialization in HRM:							
9	SBMS COM 1 4 37 DE 4105	Leadership Dynamics	DE	4	1	0	05
10	SBMS COM 1 4 38 DE 4105	Compensation Management	DE	4	1	0	05

11	SBMS COM 1 4 39 DE 4105	Performance Management	DE	4	1	0	05
Specialization in Accounting:							
12	SBMS COM 13 4 40 DE 4105	Advance Cost Accounting	DE	4	1	0	05
13	SBMS COM 13 4 41 DE 4105	Corporate Taxation Planning	DE	4	1	0	05
14	SBMS COM 13 4 42 DE 4105	Accounting & Information Technology	DE	4	1	0	05
Total		C-15, DE-10	Total credits: 25				

- The students have to choose any two groups and, in each group, they have to choose one subject.

List of Generic Elective Course (GEC) offered by the department to students of other departments.

S.NO.	Course Code	Course Title	L	T	P	Credit
Offered in Semester I						
1.	SBMS COM 1 1 01 GE 4105	Fundamentals of Investment	4	1	0	5
2.	SBMS COM 1 1 02 GE 4105	Goods and Service Tax (GST)	4	1	0	5
3.	SBMS COM 1 1 03 GE 4105	E-Commerce	4	1	0	5
Offered in Semester III						
1.	SBMS COM 1 1 04 GE 4105	Entrepreneurship Development	4	1	0	5
2.	SBMS COM 1 1 05 GE 4105	Personal Finance	4	1	0	5
3.	SBMS COM 1 1 06 GE 4105	E-Banking	4	1	0	5

Teaching Learning Process

The Master of Commerce Programme is designed to encourage the acquisition of disciplinary knowledge, understanding, skills, attitudes and ethical values required for business and commerce professions and jobs. Keeping this in mind the teaching learning experiences should be designed and implemented to enable active/participative learning of the students. Business and Commerce being a practice-oriented service profession, development of practical skills constitutes an important aspect of the Programmer's teaching-learning process. In order to provide knowledge, develop understanding and impart required skills in the students, a variety of teaching learning approaches would be adopted. These include

- Expert Lectures from eminent Business Professionals
- Seminars, Discussions and debates
- Brainstorming sessions
- Case studies
- Demonstrations
- Practical
- Tutorials
- Group/ Peer teaching and learning
- Project-based learning
- Field-based learning
- Open-ended project work
- Quiz and games
- Technology-enabled learning, etc.

Teaching-learning process suitable to impart problem solving, reasoning and analytical skills may also be adopted. Internship and/or industrial training in school, college, university, research, corporate business and commerce organizations will be a value adding teaching-learning opportunity. Modes of study are flexible, being offered on both, the student's traditional face-to-face experience is enriched with the support of e-learning portal, i.e., CUH MCOM.

Assessment and Evaluation

Assessment is within each unit, including the dissertation. Assessment methods vary according to the nature of the content and material. Individual written assignments and exercises are the norm, but some units may use other methods, including individual practical exercises, group work projects and unseen examination papers or compiling resources and bibliographies. Most assessments have an element of choice, allowing you to focus on aspects of interest. Assessment Criteria are descriptions, based on the intended learning outcomes, of the skills, knowledge or attitudes that you need to demonstrate in order to complete an assessment successfully, providing a mechanism by which the quality of an assessment can be measured. Grade- Related Criteria are descriptions of the level of skills, knowledge or attributes that you need to demonstrate in order achieve a certain grade or mark in an assessment, providing a mechanism by which the quality of an assessment can be measured and placed within the overall set of marks. Assessment Criteria and Grade-Related Criteria will be made available to you to support you in completing assessments. These may be provided in programme Statutes and Ordinances, unit specifications, on the virtual learning environment or attached to a specific assessment task.

The assessment activities may broadly be categorized as below:

1. Continuous Comprehensive Evaluation (online or otherwise) at regular after achievement of each Course-level Learning Outcomes
2. Formative Assessment on the basis of activities of a learner throughout the programme instead of one-time assessment
3. Oral Examinations to test presentation and communication skills
4. Open Book Examination for better understanding and application of the knowledge acquired
5. Group Examinations on Problem solving exercises
6. Seminar Presentations
7. Review of Literature
8. Collaborative Assignments
9. Practical examination
10. Evaluation of dissertation and project report

Students are encouraged to exchange thoughts, develop ideas and learn from one another. Assessment is by individual or group assignments aimed at developing self-reliance and autonomy and foster the capacity for lifelong continuing self-development and learning.

The dissertation is a substantial component of the degree offering an opportunity to demonstrate comprehensive understanding of a particular specialism and a systematic and professional approach to research. It is a substantive task that requires to investigate a relevant chosen area under the supervision of a faculty.

Key Features:

- NEP-2020 based Syllabus
- Wide range of core and elective courses
- Multi-disciplinary academic subject knowledge
- Properly spelled out measurable outcomes for each course
- Latest ICT tools and techniques incorporation in courses
- Opportunities for sustained Professional Growth
- Incorporation of professional values and Indian ethos
- Research-based practices through information, data and research literacies
- Technology enabled teaching learning practices
- **Focus on Indian Knowledge System**
- Revival of Commerce and Management education and research on the newer parameters

Semester – I

S. No.	Course code	Course title	Course Type	L	T	P	Total Credits
1	SBMS COM 1 1 01 C 4105	Financial Management	Core	3	1	0	04
2	SBMS COM 1 1 02 C 4105	Marketing Management	Core	3	1	0	04
3	SBMS COM 1 1 03 C 4105	Managerial Economics	Core	3	1	0	04
4	SBMS COM 1 1 04 C 4105	Business Environment	Core	3	1	0	04
5	SBMS COM 1 1 05 C 4105	Statistical Analysis	Core	4	1	0	05
6	SBMS COM 1 1 06 C 4105	Principle of Management	Core	3	1	0	04
7		To be taken from another department (GEC)					04
Credits		C=25,GEC=04	Total Credits = 29				

➤ **Student will take GEC of minimum 4 Credit offered by another Department**

Course - Financial Management

Course Code- SBMS COM 1 1 01 C 4105

Credit: 4

Objective: *The course aims to enable students to acquire knowledge of principles and practice of financial management.*

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

1. Understand the concept of financial management and will have an insight into the concept of time value of money and risk and return.
2. Analyze the capital budgeting process and demonstrate decision making abilities using different techniques of capital budgeting.
3. Compute the cost of capital; critically analyze and understand different capital structure theories and factors affecting capital structure decision of a firm.
4. Analyze and understand different theories of dividend and factors affecting dividend policy.
5. Examine the concept of working capital and estimate working capital requirements of a firm; critically examine and decide optimum credit policy for a firm.

Unit-I

Meaning and nature; financial goal–profit vs. wealth maximization; Finance functions: investment, financing, liquidity and dividend decisions; role of finance manager; An overview of time value of money and risk and return; Instruments of Finance: Long term and short term, **Vedic Mathematics Applied in Financial Modelling & Risk Management**

Unit-II

Capital Budgeting: Nature of investment decisions; Different Investment evaluation methods–Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR) and Profitability Index. Cost of Capital: Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted).

Unit-III

Capital Structure Theories: Net income approach, Net operating income approach, Intermediary approach and M.M. Hypotheses with special reference to the process of arbitrage. Operating and Financial Leverage: Measurement of leverages; Analyzing Alternate Financial Plans; Financial and Operating leverage, Combined leverage. EBIT and EPS analysis.

Unit-IV

Theories for relevance and irrelevance of dividend decision for corporate valuation- MM Approach, Walter 's Model, Gordon 's Model. Concepts of Working Capital, Management of Cash: Strategies, Baumol's, Miller–Orr's and Beranek's models of Cash Management. Management of Receivables: Credit Policy, Credit Terms and Collection Efforts. **Fiscal Policy and Wealth Management from Arthashastra by Chanakya**

Suggested Readings:

1. Chandra, Prasanna. Financial Management (7th ed.) Tata McGraw Hill. New Delhi.
2. Khan, M.Y. and Jain, P.K. Financial Management: Text and Problems. Tata McGraw Hills. New Delhi.
3. Khan and Jain. Financial Management (6th ed.). Tata McGraw Hill. New Delhi.
4. Kothari, R. Financial Management: A Contemporary Approach. Sage Publications Pvt. Ltd. New Delhi.
5. Maheshwari, S. N. Financial Management – Principles & Practice. Sultan Chand & Sons.
6. Pandey, I. M. Essentials of Financial Management (5th ed.). Pearson.
7. Rustagi, R.P. Fundamentals of Financial Management Taxmann. New Delhi.
8. Sharma, S.K. and Sareen, Rachna. Fundamentals of Financial Management Sultan Chand & Sons(P) Ltd. New Delhi.
9. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Scholar Tech Press. New Delhi.
10. Van Horne. J.G. and J.M. Wachowicz J. Fundamentals of Financial Management (13th ed.). Prentice Hall. New Delhi.
11. John C. Hull, Risk Management and Financial Institutions, John Wiley & Sons
12. Rajesh Kumar Thakur, Advanced Vedic Mathematics, Rupa Publications India

Course- MARKETING MANAGEMENT

Course Code- SBMS COM 1 1 02 C 4105

CREDIT: 4

Objectives: *The objective of the course is to make aware the students with the basic concepts and principles, process and techniques of marketing and to develop their conceptual and analytical skills to be able to better understand and manage the marketing operations of a business.*

Learning Outcomes:

1. Students will be able to understand the fundamentals of marketing management for better assessment and solution in the field of marketing.
2. Students will be familiarized with the nuances and complexities involved in various product and pricing decisions.
3. Learning skills will be developed among participants to take effective decisions and design strategies in distribution and promotion mix for products and services.
4. Students will be aware about the current trends in marketing to take proactive measures while taking marketing decisions.

Course contents:

Unit- I

Introduction: Nature & core concepts of marketing; Role & Process of marketing management- a strategic perspective; Customer quality, value & satisfaction; marketing mix; Scanning of marketing environment & impact on marketing decisions; Buying behaviour- Consumer buying motives, decision process & influences, Consumer vs. business buying behaviour; Market Segmentation, Targeting & Positioning. Market Research & Marketing information system.

Unit- II

Product Decisions: Product concept, classification, Major product decisions-product mix, branding, packaging, labelling, New product development, concept of Product life cycle & appropriate strategies to be adopted at different stages; Pricing Decisions: Objectives, Procedure & determinants of product pricing, pricing policies & strategies; Ethical issues in product & pricing decisions.

Unit- III

Distribution Decisions: Channels of distribution, Different types & functions of intermediaries, Decisions involved in setting up the channel; Major distribution logistics decisions; Retailing and Wholesaling; Promotion Decisions: Promotion Mix, Integrated Marketing Communication, Promotion tools & their effectiveness, optimal promotion mix; Ethical issues in distribution & promotion decisions.

Unit- IV

Marketing Planning, Organization and Control: Marketing planning process, organization of marketing department, marketing implementation & control, Social; Ethical & Legal Aspects of Marketing; Consumer Protection & Customer Relationship Management in India; Rural marketing; Direct marketing; e-marketing; Green marketing; emerging trends & issues in marketing developments.

Suggested Readings:

1. Philip Kotler, Kevin Lane Keller, Abraham Koshy, Mithileshwar Jha, *Marketing Management: A South Asian Perspective*, Pearson.
2. Philip Kotler, Gary Armstrong, *Principles of Marketing*, Pearson Prentice-Hall.
3. William J. Stanton, Michael J. Etzel, Bruce J. Walker, *Fundamentals of Marketing*, McGraw Hill
4. McCarthy, E. Jerome, Joseph P. Cannon and William D. Perrault, Jr., *Basic Marketing: A Managerial Approach*, McGraw Hills.

5. Lamb, Charles W.; Hair, Joseph F. and Carl McDaniel, *Marketing*, Cengage Learning.
6. Michael R. Czinkota; Masaaki Kotabe, *Marketing Management*, Cengage Learning.

Course - MANAGERIAL ECONOMICS

Course Code- SBMS COM 1 1 03 C 4105

Credit: 4

Objective: *The objective of this course is to acquaint the students with the application of economics principles, tools and techniques in managerial decision making.*

Learning Outcomes:

1. Students will be able to understand the concept of managerial economics and its relationship with micro and macroeconomics.
2. Students will be familiar with production and cost function.
3. Students will be familiar with pricing techniques and different forms of markets.
4. Students will be familiar with the business cycles and macroeconomics movement in an open economy.

Course Contents:

Unit - I

Introduction: Nature and Scope of Managerial Economics; Objectives of a Firm; Managerial Economics and Microeconomics, Managerial Economics and Macro-Economics; Applications of Economics in Managerial decisions making; **Artha & Dharma in the Context of Managerial Decision-Making** Managerial Economist's Role and Responsibilities; Utility Analysis: Cardinal Utility Approach; Indifference Approach; Revealed Preference Approach.

Unit - II

Production Analysis: Production function; Marginal Rate of Technical Substitution; Iso-quants; Law of Variable proportions; Law of Returns to scale; Economies of scale; Cost function: classification of costs, short run & Long run cost functions; Relationship between return to scale and return to a factor.

Unit - III

Pricing and output determination: Pricing decisions under different market forms like Perfect competition, Monopoly, Monopolistic competition, Oligopoly; Price Discrimination; Dumping; Transfer Pricing.

Unit- IV

Macro economy and The Open Economy: Economic fluctuations and business cycle; Exchange rate; Balance of trade; Macroeconomic movements in an open economy. **Vedic Literature for Economic Principles and Practices**

Suggested Readings:

1. Koutsoyiannis, A., *Modern micro economics*, New Delhi: Palgrave, McMillan.
2. G. S. Gupta, *Managerial economics*, McGraw-Hill Education
3. Paul A Samuelson, William D Nordhaus, *Microeconomics*, McGraw-Hill Education.
4. Maddala G.S. and E. Miller, *Microeconomics: Theory and Applications*, McGraw-Hill Education.
5. N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning.
6. Baumol, W.J., *Economic theory and operations analysis*, New Delhi: Prentice Hall.
7. Salvatore, D., *Managerial economics*, London: Oxford University press.
8. Dornbusch, R. and S. Fischer, *Macro Economics*, Tata McGraw Hill.
9. G. S. Gupta, *Macroeconomics: Theory and Applications*, McGraw-Hill Education
10. **Ratan Lal Basu, Raj Kumar Sen, Ancient Indian Economic Thought: Relevance for Today, Rawat Pubns.**

11. Arthashastra By Kautilya (Chanakya).

Course- BUSINESS ENVIRONMENT

Course Code- SBMS COM 1 1 04 C 4105

Credit: 4

Objectives: *The objective of the course is to acquaint the students with the Indian Economic environment and its role, macroeconomic policies, and impact on business, emerging issues, and development after and during reforms.*

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

- Understand the different constituents of the business environment. know about the relationship between business and society and the role of ethics in business.
- Understand the nature of the Indian economic environment and analyses the changing structure of the Indian economy.
- Examine the Indian economic policies such as Monetary and Fiscal policy, FDI policy, etc. Also, evaluate the impact of these policies on business decision-making.
- Understand the important concepts such as MNCs, Globalization, Disinvestment, etc. examine the role of MNCs in the development.
- Understand the role of MSMEs in the Indian economy and become aware of the government efforts for industrial growth such as SEZs. Explore business opportunities in rural areas.

Course Contents:

UNIT-I

Business and Environment Analyses: Nature and Importance of business environment, Matrix of the internal and external environment in an open economy, Environment analysis techniques; Political environment and business; Business ethics and social responsibility; business and culture; development and social change. **Importance of Holistic Thinking and interconnectedness.**

Indian Economy Environment: Changing Structure of the Indian Economy, nature of Indian Economy- Development and Underdevelopment; Economic Planning- Objective and problems; Economic reforms; Economic Growth and its variables, PPP model for growth.

UNIT-II

Indian Economic Policies: New economic policy and recent developments, Policy on foreign direct investment in Indian industry, an evaluation of recent fiscal policy of Government of India, Monetary policy, EXIM Policy, Highlights of Budget.

UNIT-III

Privatization and Globalization: Role of the private sector in development and growth, Disinvestment in Public Sector Units, Globalization and Impact on the Indian economy, rationale for globalization, Challenges and opportunities for MNCs; legislation for unfair trade practices and consumer protection.

UNIT-IV

Contemporary Issues: Industrial Sickness in India, Development and Protection of MSEs, SEZ as a policy of industrial development, business opportunities in rural sectors, Impact of Institutional factors on business; Emergence of knowledge-intensive industries in India.

Suggested Readings:

1. Justin Paul, *Business Environment*, McGraw Hill Education (India) Private Limited
2. Puri and Mishra, *Indian Economy*, Himalaya Publishing House, Mumbai.
3. K. Aswathappa, *Essentials of Business Environment*, Himalaya Publishing House, Mumbai.
4. Francis Cherunilam, *Business Environment*, Himalaya Publishing House, Mumbai.
5. Shaikh Saleem, *Business Environment*, Pearson Education.
6. Peter M. Senge *The Fifth Discipline: The Art & Practice of The Learning Organization*. Doubleday; Revised & Updated edition.

Economic Survey – Various Issues, Govt. of India, Ministry of Finance Note:

Latest edition of the readings may be used.

Note: The list of cases, references and relevant articles will be provided by the faculty in the class.

Course- STATISTICAL ANALYSIS

Course Code- SBMS COM 1 1 05 C 4105

Credit: 5

Objective: *This course aims to impart the students the knowledge of statistics and management science/operation research tools and techniques for decision making in commerce and business*

Course outcomes: After completing this course the students will be able:

- To build an understanding and perspective for Correlation analysis and Regression Analysis
- To know about Inferential Statistics
- To know about Parametric Tests
- To know about non-Parametric tests

Course contents:

Unit – I

Correlation analysis and Regression Analysis: Simple and multiple correlation analysis, Simple and multiple linear regression analysis up to three variables; Sampling and Sampling Distributions: Methods of sampling, Sampling distribution of a statistic and its standard error and its Utility.

Unit – II

Inferential Statistics: Theory of Hypothesis Testing, Procedure for Hypothesis Testing, Formulation of hypothesis, Types of Errors in Testing of Hypothesis, Tests of Significance, Level of Significance, Confidence Interval and Confidence Limits, Two tailed and One Tailed Tests, Degrees of Freedom, Critical Values, Acceptance and Rejection Regions, Test Statistics

Unit – III

Parametric Tests: Difference between Large and Small Sample Tests of Significance, Significance Tests in Large Sample and Small Sample- Assumptions, Applications of Students t-Distribution, F-test, Z-test, Analysis of Variance (ANOVA one way).

Unit – IV

Non-Parametric tests: Difference Between Parametric and Nonparametric Tests, Chi-square tests, Kruskal-Wallis test, sign tests, Wilcoxon signed- Rank test, Mann Whitney test. Statistical Quality Control: Causes of variations, purpose and logic constructing a control chart, computing the control limits (X and R Charts), Control charts for attributes and variables, Fraction defectives and Number of defects, Acceptance sampling.

Suggested Readings:

- Richard I. Levin, Sanjay Rastogi, Masood Husain Siddiqui and David S. Rubin, Statistics for Management, Pearson Education.
- N. D. Vohra, Business Statistics, Tata McGraw Hill, New Delhi.
- Shailaja Rago and T.N. Srivastava, Statistics for Management, McGraw.
- David M. Levine, Mark L. Berenson, Timothy C. Krehbiel and P. K. Viswanathan, Business Statistics: A First Course, Pearson Education.

- David R. Anderson, Dennis J. Sweeney, Thomas A. Williams, Statistics for Students of Economics and Business, CENGAGE Learning, New Delhi.
- Andrew F. Siegel, Practical Business Statistics, McGraw Hill Education.
- Amir D. Aczel, Jayavel Sounderpandian, Complete Business Statistics, Tata McGraw Hill Publishing.
- Note: Latest edition of the readings may be used. Note: The list of cases, references and relevant articles will be provided by the faculty in the class.

Course- PRINCIPLE OF MANAGEMENT

Course Code- SBMS COM 1 1 06 C 4105

Credit: 4

Course Objective:

The objective of the course is to provide an understanding of basic concepts, principles and practices of management. The aim is to inculcate the ability to apply multifunctional approach to organizational objective.

Course Outcomes:

- It will help to understand the basic principles of management and the four major functions of managers.
- It will help to think critically and strategically about management theories and issues, which will enable them to develop their decision-making and analytical skills
- Students will be involved in application exercises and case studies which will assist them to develop graduate attributes

Course Content:

UNIT- I

Management: Definition, nature, purpose and scope of management, Skills and roles of a manager, functions, principles; Evolution of Management Thought, Scientific Management. **Planning:** Types of plans, planning process, Characteristics of planning, Traditional objective setting, Strategic Management, premising and forecasting

UNIT- II

Organizing: Organizational design and structure, Coordination, differentiation and integration. Span of management, centralization and de-centralization Delegation, Authority & power - concept & distinction, Line and staff organizations. **Staffing:** Human Resource Management and Selection, Performance appraisal and Career strategy, Coordination- Concepts, issues and techniques.

UNIT- III

Leading: Human Factors and Motivation, **Motivational Theories_ Traditional and Modern** Leadership, Communication, Teams and Team Work. **Principles of leadership in context of ancient Indian Wisdom** **Controlling:** Concept, planning-control relationship, process of control, Types of Control, Control Techniques. **Organizational Change:** Introduction, Resistance to Change, Behavioral Reactions to Change, Approaches or Models to Managing Organizational Change.

UNIT- IV

Decision-Making: Process, Simon's model of decision making, creative problem solving, group decision making. **Management by Objectives:** Management by exception; Styles of management: (American, Japanese and Indian), McKinsey's 7-S Approach, Self-Management.

Suggested Readings:

1. Koontz, H., and Weihrich, H., Essentials of Management: An International, Innovation and Leadership Perspective, McGraw Hill.
2. Aswathapa, Organizational Behaviour.
3. Tripathi, P.C. & Reddy, P.N. Principles of Managements, Tata McGraw Hill, New Delhi.
4. Heintz Weihrich and Harold Koontz, Management - A Global Perspective, McGraw-Hill International Editions
5. George R. Terry, Stephen G. Franklin, "Principles of Management", Delhi: ALTBS. Publishers & Distributors,
6. Griffin, "Management", Houghton Mifflin Company, Boston, USA
7. James A.F., R. Edward and Daniel R. Gilbert, Jr., "Management", PrenticeHall of India Private Limited.
8. Edwin A. Locke, Gary P. Latham, Ken J. Smith, Robert E. Wood, Albert Bandura, A Theory of Goal Setting & Task Performance, Pearson College Div

Semester - II

S. No.	Course code	Course title	Course Type	L	T	P	Total Credits
1	SBMS COM 1 2 07 C 4105	Entrepreneurship Development	Core	3	1	1	05
2	SBMS COM 1 2 08 C 4105	Research Methodology	Core	3	1	1	05
3	SBMS COM 1 2 09 C 4105	Goods and Service Tax (GST)	Core	3	1	1	05
Select any two from the given below subjects:							
4	SBMS COM 1 2 10 SEEC 4105	Business Communication	SEEC	2	1	1	04
5	SBMS COM 1 2 11 SEEC 4105	E – Commerce	SEEC	2	1	1	04
6	SBMS COM 1 2 12 SEEC 4105	Event Management	SEEC	2	1	1	04
7	SBMS COM 1 2 13 SEEC 4105	Financial Technology and Analytics	SEEC	2	1	1	04
Credits		C=15, DE=8	Total Credits = 23				

- Choose any two subjects from department elective options from second semester and each subject opted under department elective must be at least 10 students.

Course- ENTREPRENEURSHIP DEVELOPMENT

Course Code- SBMS COM 1 2 07 C 4105

Credit: 5

Objective: *The course aims to equip the learners with basic understanding of entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred career option.*

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

1. Discern distinct entrepreneurial traits.
2. Gather knowledge and ideas on the existing support system for entrepreneurial orientation
3. Compare the parameters to assess opportunities and constraints for new business ideas.
4. Develop a business idea by adopting a systematic process.
5. Design strategies for successful implementation of ideas.
6. Create a business plan.

Course Content:

Unit - I

Concept and Definitions; Role of entrepreneurship in Economic development, importance of understand creative Behavior; Entrepreneurship and creative response to the society problems and at work; Dimensions of entrepreneurship. **Impact of Indian Cultural Values, ethics and philosophies (Dharma, Karma, Artha) on business practices.**

Unit - II

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. Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc. **Entrepreneurial ventures in ancient India: - trade routes, shrenies and traditional crafts and industries.**

Unit - III

Micro, Small and Medium Enterprises Development Act (MSMEDA), 2006, Types of business entities- micro, small and medium enterprises; Institutional support for MSMEs; Provisions pertaining to the promotion and development of MSME, Role of MSME sector in Indian economy; Role of trade associations and self-help groups for promotion of entrepreneurship.

Unit - IV

Understanding and analyzing the business opportunities, Importance of writing Business plan; Contents of business plan; Designing business processes, location, layout, operation, planning & control; preparation of project report (practical knowledge on preparation of business plan/project report shall be taught in the class)

Suggested Readings:

1. David H. Holt, Entrepreneurship: New Venture Creation, Prentice-Hall of India, New Delhi.
2. Desai, V. Dynamics of Entrepreneurial Development and Management. Himalaya Publishing House. Mumbai.
3. Hisrich, R., Peters, M., & Shepherd, D. Entrepreneurship. McGraw Hill Education. New York.
4. Holt, D. H. Entrepreneurship: New Venture Creation. New Delhi: Prentice Hall of India.
5. Mukherjee and Roy. Entrepreneurship development and Business ethics. Oxford University Press.
6. Rao, T. V., & Kuratko, D. F.). Entrepreneurship: A South Asian Perspective. Cengage Learning. Boston.
7. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education
8. Roy R. Entrepreneurship. Oxford University Press.
9. Joanna Macy, Dharma and Development: Religion as Resource in the Sarvodaya Self-help Movement,
10. Chakraborty S K, Ethics In Management, Oxford University Press

Course- RESEARCH METHODOLOGY

Course Code: SBMS COM 1 2 08 C 4105

Credit: 5

Objectives: *To get the students acquainted with the tools and techniques of business research useful in business decision-making.*

Course Outcome: After completing this course the students will be able:

- To know the usefulness of research methods in the business organizations
- To solve the business problem with the use of statistical methods and research methods
- To take the key managerial decisions in different functional areas with the use of descriptive and exploratory research

Course Contents:

Unit – I

Introduction to Business Research: Meaning, Relevance, and significance of Research in business; Types of Research; Research Process. Research Design: Types, role, the relevance of research designs; exploratory research and descriptive research. Sampling: Meaning, Steps in Sampling process; Types of Sampling - Probability and non-probability Sampling Techniques; Errors in sampling. Questionnaire preparation: Questionnaires design process; pilot testing of questionnaire.

Unit – II

Data Collection: Primary data and secondary data; sources of primary and secondary data; tools and techniques of collecting data; Methods of collecting data; Reliability and Validity – Meaning, types, and their measurement; steps to improve the reliability and validity of data collected.

Unit – III

Data Processing and Analysis: Arrangement of the data collected – tabulation; diagrams and graphs and frequency distributions; Summarization of the data using certain Statistical methods and techniques; Parametric Tests and non-Parametric tests; Analysis of Variance; Correlation; Simple and Multiple Regression Analysis; Factor Analysis.

Unit – IV

Application of computer software in Business research with a focus on SPSS and EXCEL. Report Writing: Types of research reports – planning; organizing and prerequisites for research report; System of referencing – Bibliography; references Footnotes; checklist; Evaluation of report.

Suggested Readings:

1. Donald R. Cooper, Pamela S. Schindler, and JK Sharma, *Business Research Methods*, Tata McGraw Hill, 2005.

2. Uma Sekaran, and Roger Bougie, *Research Methods for Business. A Skill Building Approach*, Wiley India.
3. Shailaja Rego and T.N. Srivastava, *Business Research Methodology*, Tata McGraw Hill.
4. Naresh K. Malhotra and Satyabhushan Dash, *Marketing Research: An applied orientation*, New Delhi: Pearson Education.
5. Nigel Bradley, *Marketing research: Tools and techniques*, Delhi: Oxford University Press.
6. Levin, R. I., Rubin, D. S., Rastogi, S., & Siddiqui, M. H. *Statistics for Management*. New Delhi: Pearson Education
7. Malhotra, N., & Dash, S. *Marketing Research – An Applied Orientation*. New Delhi: Pearson Education
8. Levine, D. M., Krehbiel, T. C., Berenson, M. L., & Viswanathan, P. K. *Business Statistics - A First Course*. New Delhi: Pearson Education
9. Zikmund, W. G., Babin, B. J., Carr, J. C., Adhikari, A., & Griffin, M. *Business Research Methods: A South-Asian Perspective* (8 ed.). New Delhi: Cenage Learning

Note: Latest edition of the readings may be used.

Note: The List of Cases and Specific References including recent articles will be announced by the faculty.

Course- GOODS & SERVICES TAX (GST)

Course Code: SBMS COM 1 2 09 C 4105

Credit: 5

Objective: *The course aims to impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.*

Learning Outcomes – After completion of the course, students will be able to:

1. Analyze rationale of Goods and Services Tax (GST), constitutional amendment carried out to install GST in India.
2. Interpret the meaning of supply under GST law, provisions related to place of supply, time of supply and calculate the tax to be paid on supply;
3. Evaluate the utilization of input tax credit and the provisions of reverse charge mechanism;
4. Electronically file various returns under GST and payment of taxes; and evaluate the concepts of Customs Act.

Course Content:

Unit - I

History of indirect taxes in India before GST; Overview of GST; Reasons for GST introduction; Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network, Registration procedure under GST; Exemptions under GST. **Traditional Taxation System: - Lagaan, Zakat and their relevance to contemporary tax policy.**

Unit – II

Nature and scope of Inter-State and Intra-State Supplies under GST: classification of goods and services. Difference between Composite and Mixed supplies; Composition levy scheme; Place of supply; Time of supply; Value of supply.

Unit – III

Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Availability of tax credit in special circumstances; Reverse Charge Mechanism; Credit and debit notes.

Unit – IV

E- Filing of GST Returns, E-way bill generation, Creation of Invoice and Payment of taxes. Introduction and basic concepts of Custom Law, Assessment of imported and export Goods; Territorial waters and High seas; Types of custom duties; Valuation.

Note: The syllabus would be updated according to any subsequent changes/amendments in GST and custom law.

Suggested Readings:

1. Ahuja, Girish and Gupta, Ravi, GST & Customs Law. Flair Publications Pvt. Ltd., Delhi
2. Bansal, K. M., GST & Customs Law. Taxmann Publication, Delhi.
3. Singhanian, V. K, GST & Customs Law. Taxmann Publication, Delhi.
4. The Central Goods and Services Tax Act, 2017
5. The Integrated Goods and Services Tax Act, 2017
6. The Union Territory Goods and Services Tax Act, 2017
7. Dr. M M Sury, History of Taxation in India: Ancient India to Modern Times, New Century Publications

Course- BUSINESS COMMUNICATION

Course Code: SBMS COM 1 2 10 SEEC 4105

Credit: 4

Course Objectives: The objectives of this course are:

1. To provide an overview of Prerequisites to Business Communication.
2. To put in use the basic mechanics of Grammar.
3. To provide an outline to effective Organizational Communication.
4. To underline the nuances of Business communication.
5. To impart the correct practices of the strategies of Effective Business writing.

Course Outcomes: On completion of this course, the students will be able to

1. To be familiar with the complete course outline/Course Objectives/Learning Outcomes/Evaluation Pattern & Assignments
2. To participate in an online learning environment successfully by developing the implication-based understanding of Paraphrasing, deciphering instructions, interpreting guidelines, discussion boards & Referencing Styles.
3. To demonstrate his/her ability to write error free while making an optimum use of correct Business Vocabulary & Grammar.
4. To distinguish among various levels of organizational communication and communication barriers while developing an understanding of Communication as a process in an organization.
5. To draft effective business correspondence with brevity and clarity.
6. To stimulate their Critical thinking by designing and developing clean and lucid writing skills.
7. To demonstrate his verbal and non-verbal communication ability through presentations.

Course Contents:

Unit – I

Importance of communication skills in Business Management, Types of communication: the media and tools of communication. The Communication Process. **Evolution of Communication Practices in India from Ancient times to the Modern Era.** Barriers and Gateways to communication. Personal language and body language. Types of managerial speeches Art of facing interviews in: selection or placement, appraisal, disciplinary committees and exit interviews. **Communication methods in ancient India: - Oral Traditions, manuscripts and inscriptions.**

Unit – II

Formats for business letters and memos: routine type; sales promotion, bill collection, disciplinary action; persuasive messages; negative messages; job applications. Preparing a professional resume and cover letter, follow-up messages and letters. Internal communication through: memos, minutes, notices, circulars. Writing effective Business Reports; Digital Communication. PowerPoint preparation; Using Web as a source of knowledge Sharing.

Unit - III

Drafting the Employment Notice, Job Application Letter; Curriculum Vitae/ Resumes; Joining Interview; An offer of employment; Job Description; Letter of Acceptance, Letter of Resignation and Promotion, Testimonials and References.

Unit – IV

Professional conduct in a business setting; workplace hierarchy; the proper way to make introductions; Use of courteous phrases and language in the workplace. Professional Image: appropriate business attire; Telephone Etiquette & Table etiquette.

Suggested Reading:

1. Balasubramanyam: Business Communications; Vikas Publishing House, Delhi.
2. Bovee and Thill: Business Communication Today, Tata McGraw Hill, New Delhi.
3. Kaul, Asha: Business Communication; Prentice Hall, New Delhi.
4. Kaul: Effective Business Communication: Prentice Hall, New Delhi
5. Patri V.R.: Essentials of Communication; Greenspan Publications, New Delhi.
6. Randall E. Magors: Business Communication; Harper and Row, New York.
7. Robinson, Netrakanti and Shintre: Communicative Competence in Business English; Orient Longman, Hyderabad.
8. Ronald E. Dulek and John S. Fielder, Principles of Business Communication; Macmillan
9. Publishing Company, London.
10. Senguin J.: Business Communication; The Real World and Your Career, Allied
11. Publishers, New Delhi.
12. Webster's Guide to Effective Letter Writing, Harper and Row, New York.
13. Pooja Malhotra, Business Communication Skills, Kalyani publishers.
14. K.N. Tripathi, Communication in India: Historical Perspective

Course- E-COMMERCE

Course Code: SBMS COM 1 2 11 SEEC 4105

Credit: 4

Objective: *This paper intends to create an understanding towards types of e-commerce, process of ecommerce, channels, models and the related issues.*

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

1. Students will be familiarized with the basic concepts of E-Commerce and its growing applicability in the business world of today.
2. Students will get an insight into the interface of information technology with business.
3. Learn how business is done through websites, and e-commerce models.
4. Understand the use of E-Commerce in competing markets.
5. Learn security issues and solution on e-commerce platform for individuals and businesses.

Course Contents:

UNIT-I

Introduction: Meaning, Nature, Objectives, Scope, and framework of E-Commerce, Forces Driving e-commerce growth, application of e-commerce, Traditional Commerce vs. E-Commerce, evolution of World Wide Web and its future, internet commercialization, business and technological dimensions of e-commerce, Advantages and Disadvantages, E-Commerce Opportunities for Industries; Future of E-Commerce.

UNIT-II

Business Models of E-Commerce: B2B, B2C, B2G and other models of e-commerce, B2C E-Commerce-Cataloging, Order planning and order generation, Order selection and prioritization, Order scheduling, fulfilling and delivery, Order billing, Post sales services. E-Marketing: Traditional web promotion, Web counters, Web advertisements, Internet advertising; Internet retailing; Mobile commerce framework and benefits, Websites Generation, searching, and promotion.

UNIT-III

Electronic Payment System: Features required in payment system for e-commerce, Types of e-payment systems – e-cash and currency servers, e-cheques, credit cards, smart cards, digital library, electronic purses and debit cards and emerging financial instruments.

UNIT-IV

Security Issues in E-Commerce: Risks of e-commerce, Types of threats, Protecting electronic commerce assets and intellectual property, Firewalls, Security tools, Digital identity and electronic signature, Encryption and concepts of public and private key infrastructure, Risk management approach to e-commerce security, Agents in electronic commerce, Salient Features of Information Technology Act, 2000.

Suggested Readings:

1. Agarwala, K.N. and Deeksha Agarwala: Business on the Net: What's and How's of E-Commerce: Macmillan, New Delhi.
2. Ravi Kalakota, *Frontiers of Electronic Commerce*, Addison Wesley.
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application*, 4th Ed., McGraw Hill Education
4. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
5. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
6. PT Joseph S.J., *E-Commerce: An Indian Perspective*, PHI Learning
7. Debjani Nag, K.K. Bajaj, *E-commerce*, McGraw Hill Education
8. Mlnoli and Minol: *Web Commerce Technology Handbook*, Tata McGraw Hill, New Delhi.

Course- EVENT MANAGEMENT

Course Code: SBMS COM 1 2 12 SEEC 4105

Credit: 4

Course Objective: *The objective is to provide students with a conceptual framework of Event Management, Event Services, Conducting Event and Managing Public Relations. To make the students aware about the different events.*

Course Outcome:

1. Analyze the role of events in image building.
2. Explain all the steps of planning and organizing an event.
3. Plan and organize events.
4. Discuss ways of strategic marketing and media planning for events.
5. Demonstrate knowledge and ability to identify risk areas, evaluate safety measures.
6. Demonstrate knowledge and ability to review, analyze events and relate to case studies.

Course Contents:

Unit - I

Event- Meaning of event- Need for Event Management- Analysis of Event, Scope of Event, Decision Makers-Event Manager, Technical Staff- Establishing of Policies and Procedure Developing Record Keeping Systems.

Unit – II

Principles for holding an Event: General Details, Permissions- Policies, Government and Local Authorities, Phonographic Performance License, Utilities- Fire brigade, Ambulance, Catering, Electricity, Water. Taxes Applicable.

Unit – III

Preparing a Planning Schedule, Organizing Tables, Assigning Responsibilities, Communication and Budget of Event- Checklist, Computer aided Event Management– Roles & Responsibilities of Event Managers for Different Events.

Unit – IV

Introductions to Public Relations- Meaning, Significance, Nature, Importance; Media: Types of Media-Media Management, Public Relation Strategy & Planning, Planning of Corporate Event, Corporate Events and Reporting.

Suggested Readings:

1. Event Entertainment and Production – Author: Mark Sonderm CSEP Publisher: Wiley & Sons, Inc.
2. Anne Stephen – Event Management, HPH.
3. K. Venkataramana, Event Management, SHBP.
4. Special Event Production – Doug Matthews – ISBN 978-0-7506-8523-8
5. The Complete Guide to successful Event Planning – Shannon Kilkenny
6. Human Resource Management for Events – Lynn Van der Wagen (Author)
7. Successful Team Management (Paperback) – Nick Hayed (Author)
8. Event Management & Public Relations by Savita Mohan – Enkay Publishing House
9. Event Management & Public Relations By Swarup K. Goyal – Adhyayan Publisher

Course- FINANCIAL TECHNOLOGY AND ANALYTICS

Course Code: SBMS COM 1 2 13 SEEC 4105

Credit: 4

Objectives: *The aim of this course is to teach students about the major areas in FinTech, as well as the disruption, innovation, and opportunities that it brings. The course also aims to impart the awareness about fundamental role of Data and Security in data-driven finance.*

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

1. To identify the different business models using financial technology and analytics;
2. Understand the basic functioning of block chain
3. Demonstrate the contribution of digital payment system in creating a cashless economy;
4. Analyze the growth of FinTech industry in India and the relevance of various regulatory forms adopted by the government in this regard;

Course Content:

Unit – I

Introduction to technologies in financial markets; Financial technologies (FinTech) and the transformation in financial services; start-ups, and emerging economies, opportunities and challenges; different types of FinTech users, FinTech growth in India, case studies.

Unit – II

Digital payments and innovations; Developing countries and digital financial services (DFS): Regulations of mobile centric payment system; Real time gross settlement (RTGS) systems; Crypto-currencies and block chain; Understanding block chain technology, its potential and application – overview of crypto currency, Legal and regulatory implications of cryptocurrencies.

Unit – III

FinTech regulations and evolution of RegTech - RegTech ecosystem: financial institutions, RegTech ecosystem ensuring compliance from the start: suitability and funds – RegTech startups: challenges – RegTech Ecosystem: Regulators Industry, Use Case of AI in Smart regulation and fraud detection – Regulatory Sandboxes – Smart Regulation – Redesigning Better Financial Infrastructure.

Unit – IV

Introduction to technology enabling FinTech - and what constitutes a FinTech application; Future of AI in Robo-Advice; RPA (Overview of Robotic Process Automation) issues of privacy management in the financial services environment; Application of data analytics in financial services; Data protection and privacy, cybersecurity – overview of cybersecurity industry 's best practices and standards.

Suggested Reading:

1. Akkizidis, I., & Stagars, M. Marketplace lending, financial analysis, and the future of credit. New Jersey: Wiley.
2. Chishti, S., & Barberis, J. The financial technology handbook for investors, entrepreneurs and visionaries. New Jersey: Wiley.
3. Chishti, S., Craddock, T., Courtneidge, R., & Zachariadis, M. The Playtech book. New Jersey: Wiley.
4. Diamandis, P. H., & Kotler, S. The future is faster than you think: How converging technologies are disrupting business, industries, and our lives. New York: Simon & Schuster.
5. Hill, J. FinTech and the remaking of financial institutions. London: Academic press, Elsevier.
6. Chishti, S., & Barberis, J. The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries. Wiley.

SEMESTER – III

S. No.	Course code	Course title	Course Type	L	T	P	Total Credits
Compulsory Subjects:							
1	SBMS COM 1 3 14 C 4105	Summer Training	Core	0	0	0	05
2	SBMS COM 1 4 15 C 4105	Comprehensive Viva-Voce	Core	0	0	3	03
3	SBMS COM 1 3 16 C 4105	Corporate Governance and Social Responsibility	Core	4	1	0	05
Specialization in Marketing:							
4	SBMS COM 1 3 17 DE 4105	Marketing of Services	DE	4	1	0	05
5	SBMS COM 1 3 18 DE 4105	Consumer Behavior	DE	4	1	0	05
6	SBMS COM 1 3 19 DE 4105	Social Marketing	DE	4	1	0	05
Specialization in Banking & Finance:							
7	SBMS COM 1 3 20 DE 4105	Banking Law and Practice	DE	4	1	0	05
8	SBMS COM 1 3 21 DE 4105	Micro Finance	DE	4	1	0	05
9	SBMS COM 1 3 22 DE 4105	International Business & Foreign Trade	DE	4	1	0	05
Specialization in HRM:							
10	SBMS COM 1 3 23 DE 4105	Organizational Behavior	DE	4	1	0	05

11	SBMS COM 1 3 24 DE 4105	Labour Welfare and Social Security	DE	4	1	0	05
12	SBMS COM 1 3 25 DE 4105	Industrial Relation and Conflict Management	DE	4	1	0	05
Specialization in Accounting:							
13	SBMS COM 1 3 26 DE 4105	Auditing & Professional Ethics	DE	4	1	0	05
14	SBMS COM 1 3 27 DE 4105	Advance Corporate Accounting	DE	4	1	0	05
15	SBMS COM 1 3 28 DE 4105	Income Taxation Law & Practices	DE	4	1	0	05
Credits		C=13, DE=10, GEC=04		Total Credits = 27			

- **NOTE: Student will take GEC of 4 Credit offered by another Department.**
- **The students have to choose any two groups and, in each group, they have to choose one subject.**

Course – Summer Training

Course Code: SBMS COM 1 3 14 C 4105

Credit: 05

Course – Comprehensive Viva-Voce

Course Code: SBMS COM 1 3 15 C 4105

Credit: 03

Course – CORPORATE GOVERNANCE & SOCIAL RESPONSIBILITY

Course Code: SBMS COM 1 3 16 C 4105

Credit: 5

Objectives: *To familiarize the students with the understanding of issues and practices of corporate governance in the global and Indian context.*

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

- Understand the basic framework of corporate governance and know about the rights and responsibilities of shareholders. Address some moral issues like insider trading.
- Know about key managerial personnel who are responsible for maintaining good governance practices in the corporates. Understand the importance of separation between the role of chairman and CEO.
- Analyze the role of the Whistle-Blower in the corporates. Also aware of the Whistle-Blower Legislation across Countries.
- Understand the role of ethics in various functional areas of business
- Examine the role of corporates towards society and its stakeholders and can create a sustainability framework.

Course Contents:

UNIT I

Conceptual Framework of Corporate Governance: Evolution of corporate governance; regulatory framework of corporate governance in India; SEBI guidelines and clause 49; reforms in the Companies Act; secretarial audit; class action; NCLT; insider trading; rating agencies; green governance/e-governance; shareholders' activism.

UNIT II

Corporate Management: Management vs. Governance; internal constituents of the corporate governance; key managerial personnel (KMP); chairman- qualities of a chairman, powers, responsibilities, and duties of a chairman; chief executive officer (CEO), role and responsibilities of the CEO; separation of roles of chairman and CEO; CFO; manager; company secretary; auditor.

UNIT III

Whistleblowing and Corporate Governance: The Concept of Whistle-Blowing; Types of Whistle-blowers; Whistle-blower Policy; the Whistle-Blower Legislation across Countries; Developments in India.

UNIT IV

Corporate Social Responsibility (CSR): Meaning; corporate philanthropy; CSR-an overlapping concept; corporate sustainability reporting; CSR through triple bottom line; CSR and business ethics; CSR and corporate governance; environmental aspect of CSR; CSR models; drivers of CSR; major codes on CSR; initiatives in India.

Suggested Readings

- Adrian Cadbury, *Corporate Governance and chairmanship: A personal View*, Oxford University Press, UK.
- Mallin, Christine A., *Corporate Governance (Indian Edition)*, Oxford University Press.

- Blowfield, Michael, and Alan Murray, *Corporate Responsibility*, Oxford University Press.
- Francesco Perrini, Stefano, and Antonio Tencati, *Developing Corporate Social Responsibility-A European Perspective*, Edward Elgar.
- Geeta D. Rani, and R.K. Mishra, *Corporate Governance-Theory and Practice*, Excel Books, New Delhi.
- Anil Kumar, *Corporate Governance: Theory and Practice*, International Book House, New Delhi.
- K.V. Bhanumurthy, and Usha Krishna, *Politics, Ethics and Social Responsibility of Business*, Pearson Education.
- Erik Banks, *Corporate Governance: Financial Responsibility, Controls and Ethics*, Palgrave Macmillan.
- N. Balasubramanian, *A Casebook on Corporate Governance and Stewardship*, McGraw Hill Education (India) Private Limited

Note: Latest edition of the readings may be used

Note: The list of cases, references, and relevant articles will be provided by the faculty in the class.

Course –MARKETING OF SERVICES

Course Code: SBMS COM 1 3 17 DE 4105

Credit: 5

Objectives: *To emphasize on the concept and issues of service marketing to facilitate students to develop marketing strategies for a service providing business.*

Course Outcomes:

1. Students will be able to relate service and technology.
2. Students will be able to classify services and recognize service challenges.
3. Students will be able to use marketing research as a tool to understand customers and to deploy employees for service delivery.
4. Students will be able to examine the reasons of service failure and implementing strategies to recover it.
5. Students will be able to evaluate delivery and performance of services.
6. Students will be able to construct service design and standards.

Course Contents:

Unit-I

Introduction: Concept, Nature of Services, Understanding Service Market, Distinctive characteristics and classification of services; Services Marketing Mix; Developments in Services Marketing; Marketing framework and Challenges in Service Business.

Unit-II

Understanding Customers: Consumer behavior for services; Customer Expectation, and Customer perception of services; Customer loyalty, Customer's satisfaction in service marketing; Strategies building customer relationship; Elements in an effective services marketing research programme, SERVQUAL and GAP Model, Handling complaints, service failure and recovery strategies.

Unit-III

Service design and Promotion: Challenges of Services Innovation and design, new service development process, Service Blueprinting, Customer-defined service standards and its types, Life Cycle of Services. Services Promotion: Accessibility and Availability; Location–Factors Considered; Promotion goals of Internal and External Communication; Promotion Mix, Key service communication challenges.

Unit- IV

Delivering and performing services: Approaches to pricing services, Process and Physical Evidence, Role of employees, and customers in service delivery, Delivering services through intermediaries and electronic channels, Strategies for matching capacity and demand, Financial and Economic impact of services, Development of Services Market in Indian Business.

Suggested Readings:

1. Zeithaml, V., Bitner, M.J., Gremler, D.D. & Pandit, A., Service Marketing. McGraw Hill.
2. Lovelock, C., Wirtz, J. & Chatterjee, J., Services Marketing. Pearson Education.
3. Christopher H. Lovelock, Jochen Wirtz, and Jayanta Chatterjee, Services Marketing: People, Technology, Strategy, Prentice Hall.
4. Adrian Payne, The Essence of Service Marketing, Prentice Hall.
5. Harsh V. Verma, Services Marketing – Text and Cases, Pearson Education.
6. Rajendra Nargudkar, Service Marketing: Text & Cases, McGraw-Hill.

Course – CONSUMER BEHAVIOR

Course Code: SBMS COM 1 3 18 DE 4105

Credit: 5

Objectives: *To provide an in-depth understanding of the consumer and industrial buying processes and their determinants as relevant for marketing decision making.*

Course Outcomes:

1. Students will be able to relate service and technology.
2. Students will be able to classify services and recognize service challenges.
3. Students will be able to use marketing research as a tool to understand customers and to deploy employees for service delivery.
4. Students will be able to examine the reasons of service failure and implementing strategies to recover it.
5. Students will be able to evaluate delivery and performance of services.
6. Students will be able to construct service design and standards.

Course Contents:

Unit – 1

Consumer Behavior: Importance and nature of consumer behavior, Types of consumers and their role; Interrelationship between Consumer Behavior and Marketing Strategy; Changing profile of Indian consumers and impact of technology; Conducting consumer research– overview of process, research methods & tools, complexities and issues, case studies.

UNIT-II

Consumer as an Individual: Consumer needs & motivation, Measurement of Motives, Individual differences in consumers: Needs and motivation; Consumer Perception and Information Processing; Attitude- Attitude Formation & Change; Learning & Consumer Involvement- Meaning, Behavioral & Cognitive Learning Theories and application to marketing, Personality and life style analysis- Nature, Theories of Personality and Self-Concept.

Unit – III

Socio-Cultural Determinants of consumer behavior: Family and household influence on Consumer buying behavior; Reference Group and their influences-WOM and opinion leaders, social class; Culture and subculture; Cross-cultural dimensions of consumer behavior. Opinion Leadership: Meaning, measurement, and Dynamics of Opinion Leadership Process, Diffusion of Innovations; Process of Diffusion & Adoption, Profile of Consumer Innovator.

UNIT-IV

Consumer Decision Making: Buying Motives; Buying Roles; Consumer Buying Process; Levels of Consumer Decision Making. Models of Consumer Behavior and Business buying behavior: An overview of contemporary models; Current trends and ethical issues in Consumer Behavioral Studies, case studies.

Suggested Readings:

1. Schiffman, L.G. and L. L. Kanuk, *Consumer Behaviour*, Pearson Education.
2. Engel, J.F., Roser D. Blackwell and Paul W. Miniard, *Consumer Behaviour*, Cengage Learning.
3. Peter, J. Paul, and Jerry C. Olson, *Consumer Behaviour and Marketing Strategy*, McGraw Hill.
4. Assael, H., *Consumer Behaviour and Marketing Action*, Cengage Learning.
5. Hawkins, Dal I., Roger J. Best and Kenneth A. Coney, *Consumer Behaviour Implication for Marketing Strategy*, McGraw Hill.
6. Hawkins, Del I, Mothersbaugh, David L, Mookerjee A, *Consumer Behaviour: Building Marketing Strategy*, McGraw Hill, Indian Edition

Course – SOCIAL MARKETING

Course Code: SBMS COM 1 3 19 DE 4105

Credit: 5

Objective: *The objective of this course is to familiarize the students with the concepts of social marketing and enable them to design and initiate social campaigns with a view to bring change in the behavior of the public in the fields of public health and environment.*

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

- Understand the meaning and nature of social marketing.
- Recognize the range of stakeholders involved in social marketing programmes and their role as target markets
- Design the marketing mix strategies in social marketing.
- Analyze social marketing problems and suggest ways of solving.
- Develop a social marketing plan for achieving behavioral change.

Course Contents:

Unit-I

Social Marketing: Concept, Scope, Comparison with Commercial Marketing, Approaches to influence public Behaviour; Social Marketing Planning Process; Elements of Campaign.

Unit-II

Social Marketing Environment: Campaign Focus and purpose, Mapping the Internal and External Environments; Establishing Target Audiences: Target Marketing.

Unit-III

Setting Campaign Objectives and Goals: Behaviour Objective, Knowledge Objective, Belief Objective; Social Marketing Strategies: Product in social marketing, Price of a social marketing product.

Unit-IV

Promotional Strategies: Types of Media Channels, Choosing Media Vehicles, Timings and Factors Influencing media strategies; Plan Evaluation and Monitoring: Outcome measures, Process Measures; Establishing Budgets and finding Funding Sources.

Suggested Readings:

1. Philip, Kotler, Ned Roberto, Nancy Lee, Social Marketing: Improving the quality of life, Sage Publication.
2. Nancy, R., Lee, Philip, Kotler, Social Marketing; Influencing Behavior for Good, Sage, R., Kraig, Lefebvre, Social Marketing and Social Change, Wiley.
3. Hong, Cheng, Philip Kotler, Nancy R. Lee, Social Marketing for Public Health: Global Trend and Success Stories, Jones and Bartlett Publishers, LLC.

Course – BANKING LAW AND PRACTICE

Course Code: SBMS COM 1 3 20 DE 4105

Credit: 5

Objective: *Keeping in view job prospects in banking & financial sector the objective of the course is to give in-depth knowledge of Banking & Finance to the students of commerce, management and economics with practical inputs and prepare them for career in Banks & other Financial Institutions.*

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

- To revise the Concept of Banking law.
- To discuss the Concept of Deposit Accounts.
- To identify with the Concept of Banking Instruments.
- To recognize the concept of Banking security.

Course content:

Unit – I

Banker – Customer Relationship: Definition and Meaning of “Banker” and “Customer” – Permitted activities of Commercial Banks in India – General and Special Features of their relationship, Their rights and duties.

Unit – II

Deposit Accounts: Opening Operations and Closure of Fixed Deposit Account, Recurring Account, Savings Account, Current Account & Deposit Schemes for NRIs. Other Deposit Schemes, Mandate and Power of Attorney – Nomination Facility – Insurance of Bank Deposits

Unit – III

Banking Instruments: Definitions of Negotiable Instrument (NI) – Different Types of NIs and other Instruments – parties to NIs – Crossing – Endorsements – Payment and Collection of Cheques – Forged instruments – Bouncing of Cheques and their implications – Various laws affecting bankers.

Unit – IV

Banking Services: Remittances – Safe Custody – Safe Deposit Vaults – Collection Facility – MICR Clearing ATMs – Credit cards and Debit Cards – Travelers’ Cheques – Gift Cheques – Ombudsman and Customer Services – Fraud Detection and Control.

Suggested Reading –

- *Report of the Committee on Financial Sector Reforms (Narsimha Committee I & II)*
- *Report of the Committee on working of Monetary System in India (Chakravarty committee)*
- *Commercial Banking by Indian Institution of Bankers volume I, II and III*
- *Report of committee on Customer Service by Indian Banks Association (Goiporia Committee)*

- *Practice of Law of Banking by H. R. Suneja*
- *Banking Law and Practice by P. N. Varshney*
- *Practice of Banking Advances by Bedi and Hardikar*
- *Law and Practice of Banking by P. N. Varshney and Gopal Swaroop*
- *Banking- Theory, Law and Practice by Gordon & Natarajan*
- *Banks and Institutional Management by Vasant Desai*
- *Foreign Trade and Foreign Exchange by B. K. Chaudhari & O. P. Agarwal*
- *Bank Financial Management Indian Institute of banking & Finance*
- *Hand Book on Lending to Agriculture by D. P. Sarada*
- *Indian Financial System by H.R.Machiraju*
- *Risk Management by Dr. G. Kotreshwar*
- *Regulatory Requirements under FEMA- Foreign Exchange Dealers Association*
- *Bonds and Money Markets*
- *Environment and Management of Financial Services by O. P. Agarwal*
- *Practice and Law of Banking by B. S. Khubchandani Law and Practice of Banking by S. K. Davar*
- *Banking Law and Practices in India by Tannan*
- *RBI, IBA and NABARD Journals.*
- *Commercial Banking, Vol. II, Indian Institute of Bankers, Mumbai.*

Course – MICRO FINANCE

Course Code: SBMS COM 1 4 21 DE 4105

Credit: 5

Objective: To familiarize the students with the concept of microfinance, and its role in economic development, and introduce them to the framework of microfinance.

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

- Understand the structure of microfinance.
- Understand the different challenges involved in microfinance.
- Develop the skills required to manage microfinance.

Course Contents:

UNIT I

Micro Finance - Meaning and Concept, Nature and Scope, Objectives of microfinance, Benefits of microfinance, Microfinance models (SHG, Grameen and Co-operative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen model, NMDFC model). Microenterprise: Characteristics, merits, and demerits.

UNIT II

Microfinance in India- Indian financial sector- financial inclusion, microfinance movement in India, demand for and supply of micro financial services, Role of NABARD for microfinance, Problems and Prospects of MF in India, Status of microfinance in India, Innovation in Indian Microfinance.

UNIT III

Management of MFIs- Fund Management, Various types of risk in MFIs and their management, Performance Management- measurement of operational efficiency and productivity, Impact Assessment, and Social Assessment of MFIs.

UNIT IV

Legal and Regulatory Framework for Micro Finance, need for Regulation of MF and MFIs, Various Laws governing MF activities in India, The Cooperative Society Act, The RBI Act, The Banking Regulation Act, The Micro Finance Institutions (Development and Regulation) Bill 2012.

Suggested Readings

1. Beatriz Armendariz and Jonathan Morduch, “The Economics of Microfinance”, Prentice Hall of India Pvt. Ltd., Delhi.

2. Fundamentals of Micro Finance, Das, D. and Tiwari, R.K., Global Publishing House, Guwahati (India).
3. Micro Finance: Impacts and Insight, Rajagopalan S and Nirali Parikh, ICFAI Press.
4. Micro Finance: Perspectives and Operations, IIBF, Macmillan.
5. Microfinance & Financial Inclusion. Teki, S. & Mishra, R. K., Academic Foundation.
6. The Economics of Microfinance, Armendariz, Beatriz, Morduch and Jonathan, PHI.
7. Understanding Micro Finance, Panda, D., Wiley India Pvt. Ltd.

Note: Latest edition of the readings may be used.

Note: The list of cases, references and relevant articles will be provided by the faculty in the class.

Course – INTERNATIONAL BUSINESS & FOREIGN TRADE

Course Code: SBMS COM 1 3 22 DE 4105

Credit: 5

Objective: *The paper aims at acquainting the students with the theoretical foundations of international trade and enabling them to learn the pattern, structure and policy framework of India's foreign trade.*

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

- Acquire the basic knowledge various national physical environment and its impact on international business.
- Understand the complex business environment with international business perspectives by applying and establish the strategies with ethical and social values to achieve the market share for their establishment for longer period.
- Acquire the impact of the legal environment and its application in international business to attain the business to attain the business prospective towards national building.
- Develop the effective use of world resources with social, cultural and ethical background.
- Evaluate the environmental protection and economics policies to offer valuable solution for sustainability

Course Contents:

Unit – I

Theoretical Foundations of International Trade; Reasons for international trade: Mercantilist and neo-mercantilist view; Theories of international trade: Absolute and comparative advantage theories: Modern theories of trade; Gains from trade; Foreign trade multiplier; Terms of trade. **India's Historical Trading: - Silk Road, Spice Trade, Maritime Routes, Colonial trade, Barter System, Caravan Trade and guild System and their relevance to contemporary international trade.**

Unit – II

Direct Investment & Instruments of Commercial Policy; FDI in the world economy, The Political Economy of FDI, Cost and Benefit of FDI to Host and Home Countries, Government Policy Instruments and FDI; Foreign debt situation. Tariffs quotas and other measures and their effects; Arguments for and against protection; Trade regulations and WTO; Trade policy and developing countries.

Unit – III

Factor Movements and International Trade in Services & Regional Economic Integration: Capital Flows-Types and theories of foreign investments, Barriers to foreign investments; Labour migration; Theory of international trade in services. Levels of Regional Economic Integration; Free trade area, customs union, economic union, and common market; Trade creation and diversion effects, NAFTA, EU, SAARC, ASEAN.

Unit – IV

Policy Framework and Promotional Measures: India's foreign trade and investment policy; Policy making body and mechanism; Export promotion measures and infrastructure support – export and trading, houses, export promotion schemes and incentives; Institutional arrangements for export promotion; Export processing/special economic zones, 100% EOUs.

Suggested Readings:

1. Economic Survey, Govt. of India.
2. Export-import Policy and Other Documents, Govt. of India.
3. Hazari, R. Bharat, Micro Economic Foundations of International Trade, Croom Helm, London and Sydney.
4. Letiche, John M., International Economics: Policies and Theoretical Foundations, Academic Press, New York.
5. Mannur, H.G., International Economics, Vikas Publishing House, New Delhi,
6. Salvatore, D., International Economics, John Wiley and Sons.
7. Sodersten, BO, International Economics, McMillan, London.
8. Pedro Machado Ocean of Trade: South Asian Merchants, Africa and the Indian Ocean, c.1750–1850, Cambridge University Press.
9. Tirthankar Roy, Business History in India.

Course – ORGANIZATIONAL BEHAVIOR

Course Code: SBMS COM 1 3 23 DE 4105

Credit: 5

Objective: To familiarize the students with intrapersonal, interpersonal, and group behavior, for efficient and effective utilization of human resources in an organizational setting.

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

- Understand the concept of organizational behavior and organizational culture, climate, structure, and design.
- Apply concepts and theories of learning and motivation in their working organizations.
- Analyze the different aspects of individual behavior such as personality, values, attitude, and perception. Also, understand the concept of work stress and the role of emotional intelligence.
- examine the role of group dynamics in an organization.
- understand the nature of conflicts and can efficiently deal with organizational conflicts.

Course Contents:

UNIT – I

Organizational Behaviour: concepts, determinants, challenges and opportunities of OB; Factors affecting OB; Organizational culture and climate; Organizational Structure and Design, Dimensions of Organizational Structure.

UNIT – II

Learning: Nature and Significance of Learning, Process of Learning, Principles of Learning, Theories of Learning; Motivation: Concepts, Nature of Motivation, Classification of Motives, Motivation Process, Theories of Motivation.

UNIT – III

Personality, Values, Attitude, and Perception. Applications of Emotional Intelligence in organizations. Leadership: Nature, Leadership Styles, Traits of Effective Leader, Leadership Skills, Models and Theories of Leadership.

UNIT – IV

Group Dynamics: Nature of Group Dynamics, Types, Stages of Group Formation; Organizational Conflict: Concepts, Types of Conflicts, Process of Conflict, Levels of Conflict, Transactional Analysis, Conflict Resolution- Strategies for Minimizing Dysfunctional Conflict, Modes of Handling Conflict, Negotiation. Power and Politics

Suggested Readings:

1. Robbins, S. A., Judge T. A., & Vohra, N. Organizational Behavior (16th Ed.). New Delhi: Pearson Education India, Delhi.
2. Aswathappa, K. Organisational Behaviour (12th Ed.). New Delhi: Himalaya Publishing House.
3. Luthans, F. Organizational Behaviour: An Evidence-Based Approach (12th Ed.). Tata Mc Graw Hill
4. Pareek U. Understanding Organizational Behaviour. New Delhi, Oxford University Press.
5. Griffin, R., & Moorehead, G. Organizational Behavior (10th Ed). New Delhi, Cengage Learning.
6. Singh, K. Organizational behavior (2nd Ed.). Pearson Education

Note: Latest edition of the readings may be used.

Note: The list of cases, references and relevant articles will be provided by the faculty in the class.

Course – LABOUR WELFARE AND SOCIAL SECURITY

Course Code: SBMS COM 1 3 24 DE 4105

Credit: 5

Objective: *To familiarize the students with the concept of labour welfare, and social security, and introduce them to various laws relating to labour welfare and social security in India.*

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

- Understand the concept of labour welfare, its importance and various statutory provisions.
- Understand the role of employers, labour unions and ILO in labour welfare activities. Also, understand different types of Special Welfare Activities.
- Understand the concept of social security, its importance and various social security schemes.
- Understand the various acts pertaining to employee welfare in India.

Course Contents:

UNIT – I

Labour welfare: Concepts, scope and objectives; facilities for washing, sitting, first-aid, restrooms, canteen and crèche; Statutory Welfare Provision in Factory Act; Labour Welfare Funds; Labour Inspection System.

UNIT – II

Voluntary welfare measures: Welfare work by employers, welfare work by workers, organizations, local bodies, and role of trader Unions; Welfare of Unorganized Labour; ILO and Labour Welfare.

UNIT – III

Social Security: Concept and Importance; Definition, objectives, social security schemes in different countries, social assistance, social insurance.

UNIT – IV

Employees' Compensation in India; Sickness Insurance in India; Unemployment Insurance in India; Old Age and Invalidity Security; Social Security Measures in the other developed Countries.

Suggested Readings:

1. Dale Yoder, *Personal Management and Industrial Relations*, Tata McGraw Hill.
2. Monappa, Arun, *Industrial Relations*, Tata McGraw Hill.
3. Sharma, A.M., *Aspects of Labour Welfare and Social Security*, Himalaya Publishing House
4. Sivarethinamohan, R., *Industrial Relation and Labour Welfare*, PHI Learning Private Ltd.
5. Kailfman, B.E. & Hotchhiss, J. *Labour market Economics*. New Delhi: Cengage.
6. V. V. Giri, *Labour problems in India*.
7. Gupta, M. *Labour Welfare and Social Security in unorganised Sector*. New Delhi: Deep & Deep

Note: Latest edition of the readings may be used.

Note: The list of cases, references and relevant articles will be provided by the faculty in the class.

Course – INDUSTRIAL RELATION AND CONFLICT MANAGEMENT

Course Code: SBMS COM 1 3 25 DE 4105

Credit: 5

Objective: *The objective of this course is to acquaint the students with minor and major concepts of industrial relations in rational and critical manner. Organizational performance and efficiency largely depend on industrial relations.*

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

- Understand the basic framework of industrial relations and their importance to the organisations.
- Comprehend the role of trade unions incorporates.
- Implement collective bargaining process in corporates to negotiate on different issues between management and labour.
- Evaluate the nature of industrial disputes and resolve those disputes through appropriate mechanism.
- Know about industrial relation systems across different countries

Course Contents:

UNIT – I

Industrial Relations: Concept, evolution, significance, perspectives and organization; Anatomy of industrial relations; Trade Unions: Concept, significance, types, approaches and objectives, Problems of trade unions in India and recommendations of National Commission on labour for strengthening of trade unions.

UNIT – II

Collective Bargaining: concept, importance and process of bargaining; Participative Management: Forms of worker's participation in management; Tripartite and bipartite bodies; Standing order and Grievance procedure; Code of Discipline.

UNIT – III

Industrial Disputes: Conciliation and Board of conciliation; Arbitration: types and evaluation; Adjudication: Three tier System, Model principles for reference of dispute to adjudication.

UNIT – IV

Modern and international Scenario of Industrial relations: Industrial Relations and Technological Change; ILO and Industrial Relations; Legal Framework of Industrial Relations; Industrial Relations systems in India, UK, USA and Japan.

Suggested Readings:

1. Mamoria & Manoria, Dynamics of Industrial Relations; Himalaya Publishing House.
2. Niland, J R., The Future of Industrial Relations, Sage.
3. Davar; R.S., Personnel Management and Industrial Relations; Vikas Publishing House Pvt Ltd.
4. Manappa, A., Industrial Relations; Tata McGraw Hill Publishing Company Ltd.
5. Dwivedi; R.S., Managing Human Resources and Industrial Relations. Galgotia Publishing Company.
6. Srivatava; S.C., Industrial Relations and Labour Laws, Vikas Publishing House Pvt Ltd.
7. Venkata Ratnam, C.S., Industrial Relations; Oxford University Press.
8. Sen, R. Industrial Relations in India; Macmillan India Ltd.

Note: Latest edition of the readings may be used.

Note: The list of cases, references and relevant articles will be provided by the faculty in the class.

Course – AUDITING & PROFESSIONAL ETHICS

Course Code: SBMS COM 1 3 26 DE 4105

Credit: 5

Course Objective: *To provide knowledge of corporate governance and auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.*

Course Outcome: After completing the course, the student shall be able to:

1. Differentiate between different aspects of auditing especially for internal check, internal control and for overall auditing.
2. Understand the concept of auditing & professional ethics in organizations and its essence for management.
3. Provide and assimilate information leading to failure of organization and corporate scams.
4. Comprehend the governance framework for an organization provided by different regulatory bodies in India and Abroad.
5. Recognize the essence of professional ethics in business.

Course Contents:

UNIT – 1

Auditing Standards, Statement and Guidance Notes - Auditing and Assurance Standards (AASs); Statements and Guidance Notes on Auditing issued by the ICAI; Significant differences between Auditing and Assurance Standards and International Standards on Auditing

Unit – II

Audit Strategy, Planning and Programming - Planning the flow of audit work; audit strategy, planning programme and importance of supervision; review of audit notes and working papers; drafting of reports; principal's ultimate responsibility; extent of delegation; control over quality of audit work; reliance on the work of another auditor, internal auditor or an expert

Unit - III

Audit under computerized information system (CIS) environment - Special aspects of CIS Audit Environment, need for review of internal control especially procedure controls and facility controls. Approach to audit in CIS Environment, use of computers for internal and management audit purposes; audit tools, test packs, computerized audit programmes; Special Aspects in Audit of E-Commerce Transaction

Unit - IV

Special features of audit of banks, insurance companies, co-operative societies and non-banking financial companies. Professional Ethics – Code of Ethics with special reference to the relevant provisions of the Chartered Accountants Act, 1949.

Suggested Readings:

1. Kumar Ravinder, Sharma Virender, Auditing Principles and Practice, PHI Learning
2. Jha Aruna, Auditing. Taxmann Publication.
3. Viji Chandran & Spandana Priya C.S., Principles and Practice of Auditing: Vikas publishing
Kumar Anil, Corporate Governance: Theory and Practice, Indian Book House, New Delhi
4. Sharma, T.R. Auditing (Hindi & English), Sahitya Bhawan, Hospital Road, Agra Tandon, B.N.
Auditing, S. Chand & Co. Pvt. Ltd. New Delhi
5. Saxena, R.G. Principles & Practice of Accounting, Himalaya Publishing House, Delhi

Course – ADVANCE CORPORATE ACCOUNTING

Course Code: SBMS COM 1 3 27 DE 4105

Credit: 5

Course objective: *To lay a theoretical foundation of Accounting and Accounting Standards & gain ability to solve problems relating to Company Accounts, Valuations and Special types of situations.*

Course Outcome: After completion of the course the students will be able to

1. Construct the financial statements of company within the frame work of Ind AS.
2. Devise a plan for corporate Restructuring
3. Reconstruct the capital structure in the financial statement of Joint stock company ltd.
4. Evaluate the Restructuring of capital structure of public company ltd.
5. Develop the procedure involved in Amalgamation of companies
6. Develop the procedure involved in Absorption of companies
7. Illustrate the implication of unethical accounting practices on the society
8. Understand accounting standards and reporting

Course Contents:

UNIT – I

Accounting for Corporate Restructuring: Meaning of Amalgamation and Reconstruction-Types, Amalgamation in the nature of Merger-Amalgamation in the nature of Purchase-Methods of accounting for Amalgamation-Pooling of interest Methods-Purchase methods, Internal Reconstruction, Surrender of shares.

UNIT – II

Accounting for Liquidation of Companies: Preparation of Statement of Affairs Deficiency/Surplus Account-Liquidators Final Statement of Accounts-Receiver's Statement of Accounts. Human Resource Accounting, type; HRA in India. Accounting for Price Level Changes: Methods-CPP, CCA and Hybrid.

UNIT – III

Accounting for Group Companies: Holding Companies-Definition, Accounts Consolidation-Preparation of Consolidated Balance Sheet-Minority Interest, Revaluation of Assets and Liabilities-Bonus Shares, intercompany holdings-consolidation of profits and loss account.

UNIT – IV

Accounting Standards and Reporting: Corporate Reporting-Objectives, Deductive and Inductive Approach-Income V/S Balance sheet concepts for financial reporting - International Accounting Standards-Arguments for and against Formulating Accounting Standards-GAAP-IFRS-Recent trends in presentation of company financial statements.

Suggested Readings:

1. Shukla and Grewal: Advanced Accounts. (S. Chand & Co Ltd. New Delhi)
2. Jain and Narang: Advanced Accounts. (Kalyani Publishers, Ludhiana)
3. Sr. K. Paul: Accountancy, Volume-I and II. (New Central Book Agency, Kolkata)
4. R. K. Lele and Jawaharlal: Accounting Theory (Himalaya Publishers)
5. Dr. L. S. Porwal: Accounting Theory (Tata McGraw Hill).
6. Robert Anthony, D.F. Hawkins & K.A. Merchant: Accounting Text & Cases (Tata McGraw Hill).
7. Dr. S. N. Maheshwari: Corporate Accounting (Viakas Publishing House Pvt. Ltd. New Delhi)
8. Dr. Ashok Sehgal & Dr. Deepak Sehgal: Advanced Accounting (Taxmann, New Delhi).

Course – INCOME TAXATION LAW & PRACTICES

Course Code: SBMS COM 1 3 28 DE 4105

Credit: 5

Course objective: *This course aims to impart knowledge of law pertaining to levy of income tax in India. It also aims to enable the students to apply the same practically.*

Course outcome: After completing the course, the student shall be able to:

1. Understand the basic concepts in the law of income tax and determine the residential status of different persons.
2. Identify the five heads in which income is categorized and compute income under the heads 'Salaries' and 'Income from House Property'.
3. Compute income under the head 'Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.
4. Understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.
5. Develop the ability to file online returns of income.

Course Contents:

Unit – I

Basic concept: Income, agricultural income, person, assesses, assessment year, previous year, gross total income, a maximum marginal rate of tax. Permanent Account Number (PAN), Residential status, the scope of total income on the basis of residential status, Exempted income under section 10.

Unit – II

Computation of income under different Heads-Salaries, Income from house property, Profits and Gains of business or profession; Capital gains, Income from other sources.

Unit – III

Total Income and Tax Computation-Income of other persons included in assesses total income. Aggregation of income and set-off and carry forward of losses, Deduction from gross total income, Rebates and reliefs, Computation of total income of individuals and firms, the Tax liability of an individual.

Unit – IV

Preparation of return of Income-Manually, Online filling of return of income and TDS, Provision and Procedure of Compulsory On-Line filing of returns for specified assesses.

Suggested Readings:

1. Iyengar Sampat, A.C.: Law of Income Tax, Bharat Publishing House, Allied Publishers
2. Srinivas, E.A.: Corporate Tax Planning, Tata McGraw Hill Publishing Co., Ltd.
3. Ahuja, Girish and Gupta Ravi. Systematic Approach to Income Tax. Bharat Law House, Delhi.
4. Singhania, Vinod K. and Singhania Monica. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
5. Palkiwala, N.A. and Palkiwal, B.A.: Law and Practice of Income Tax, N.M. Tripathi, Bombay
6. M. K. Pithasaria and Abhishek Pithisaria, Law and Practice of income tax

SEMESTER: IV

S. No.	Course code	Course title	Course Type	L	T	P	Total Credits
Compulsory Subjects:							
1	SBMS COM 1 4 29 C 4105	Business Networking	Core	4	1	0	05
2	SBMS COM 1 4 30 C 4105	Dissertation	Core	4	6	0	10
Specialization in Marketing:							
3	SBMS COM 1 4 31 DE 4105	International Marketing	DE	4	1	0	05
4	SBMS COM 1 4 32 DE 4105	Supply Chain and Logistic Management	DE	4	1	0	05
5	SBMS COM 1 4 33 DE 4105	Digital Marketing	DE	4	1	0	05
Specialization in Banking & Finance:							
6	SBMS COM 1 4 34 DE 4105	International Finance	DE	4	1	0	05
7	SBMS COM 1 4 35 DE 4105	Security Analysis and Portfolio Management	DE	4	1	0	05
8	SBMS COM 1 4 36 DE 4105	Rural Economy	DE	4	1	0	05
Specialization in HRM:							
9	SBMS COM 1 4 37 DE 4105	Leadership Dynamics	DE	4	1	0	05
10	SBMS COM 1 4 38 DE 4105	Compensation Management	DE	4	1	0	05

11	SBMS COM 1 4 39 DE 4105	Performance Management	DE	4	1	0	05
Specialization in Accounting:							
12	SBMS COM 13 4 40 DE 4105	Advance Cost Accounting &	DE	4	1	0	05
13	SBMS COM 13 4 41 DE 4105	Corporate Taxation Planning s	DE	4	1	0	05
14	SBMS COM 13 4 42 DE 4105	Accounting & Information Technology	t DE	4	1	0	05
Total		C-15, DE-10	Total credits: 25				

- The students have to choose any two groups and, in each group, they have to choose one subject.

Course – BUSINESS NETWORKING

Course Code: SBMS COM 1 4 29 C 4105

Credit: 5

Course Objective:

This course aims to familiarize students with creating networks in regards of business. It will also expose them to latest trends in negotiations at national and international level

Course Outcome:

On successful completion of the subject students will be able to:

- Applying the concept of Networking and Negotiation in national and international business
- Analyzing the tactics of negotiation
- Evaluating use of negotiations in merger and Acquisition
- Creating an approach to manage difficult negotiation

Unit – I

Business Networking: History and Philosophy of networking, **Evolution of business networking in India from ancient trade networks to modern professional associations**, need for networking, Overcoming barriers in networking, Impact of technology on networking, how networking works differently for the following: Start-ups, Corporate giants.

Unit – II

Role of Individuals in Business Networking: Intra and Inter Organizational level networking, Qualities suitable for effective networking, Monitoring, evaluation and planning for improving the mutual value of networking activity; Impact of networking efforts, Negotiation: Meaning and Nature of Negotiation; BATNA; Negotiating Styles, Ethics and morals in respect to negotiations, Society, Culture and Negotiation, Strategy and Tactics of Distributive Bargaining and Integrative Negotiation

Unit – III

Mastering Negotiations (Managerial Aspect) Factors determining negotiation strategy, Finding and Using Negotiation Leverage, mastering negotiations (Psychological aspect) Perception, ‘NO’ negotiation is also a negotiation, Cognition and Communication, Individual Differences in Negotiations, Emotions – A limit to negotiations.

Unit – IV

Negotiations in Merger and Acquisition: Role of negotiations in merger and acquisitions, Negotiation strategies for M&A, Negotiation process for Mergers, Hostile negotiations, Effective Preparation and Management of the Negotiation Process, Managing Difficult Negotiations: Arbitration and Mediation, Team-based negotiation: Managing Internal conflicts, Successful Closing of the deal.

Course – BUSINESS NETWORKING

- New Business Networking: How to Effectively Grow by Dave Delaney, Que Publishing, 20-May-2013
- The Financial Times Guide to Business Networking, Heather Townsend Pearson Business, 2011
- Negotiating the Impossible: How to Break Deadlocks and Resolve Ugly Conflicts (without Money or Muscle) Book by Deepak Malhotra
- Negotiating the Nonnegotiable: How to Resolve Your Most ... Book by Daniel Shapiro
- Negotiations by Laws Anne, Publisher: Hyderabad orient Black swan 2011.
- Dwijendra Tripathi, Business Networks in India: A Historical Perspective.

Course – DISSERTATION

Course Code: SBMS COM 1 4 30 C 4105

Credit: 05

Course – INTERNATIONAL MARKETING

Course Code: SBMS COM 1 4 31 DE 4105

Credit: 5

Objective: *This paper intends to familiarize the students with the concept, issues, process, and techniques of international marketing and enable them to be able to analyze the foreign market and develop international marketing strategies for a business firm.*

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

1. Familiarized with the basic concepts of international marketing and its growing applicability in the business world of today.
2. Get an insight into the interface of techniques and strategies with global business.
3. Learn international distribution, export documentation, and other functions required to be performed in international markets.
4. Analyze the foreign market environment and develop international marketing strategies for a business firm.
5. Understand the issues and process of marketing in competing markets.

Course Contents:

UNIT – I

International marketing: Nature, importance, and scope of international marketing; Complexities in international marketing, international market- orientation and involvement; International marketing management process, international marketing information system. International Marketing Environment and its impact on marketing decisions; International Market Segmentation, Selection and Positioning; International market entry strategies.

UNIT – II

International Product Planning and Pricing decisions: Major Product decisions- product design, labeling, packaging, branding and product support services; Product standardization vs. adaptation; Managing product line; International product life cycle; New product development. Pricing decisions for International Markets: Factors affecting international price determination; International pricing process and policies; Delivery terms and currency for export price quotations; Transfer pricing; Pricing in the context of counter trade.

UNIT – III

International Channel Management Decisions: International distribution channels and strategies; their roles and functions; selection and management of overseas agents; International logistics decisions- inventory management, transportation, warehousing, and insurance. Institutional set up for Export Promotion, Export Documentation and Procedures.

UNIT – IV

International Promotion Strategies: Communications across countries-complexities and issues; Country-of-origin effect; International promotion tools and planning; Developing international promotion campaign; Standardization vs. adaptation issue; Planning for direct mail, sales literature, trade fairs, and exhibitions. Emerging trends and developments in International Marketing: International Marketing through Internet; Ecological concerns and international marketing ethics.

Suggested Readings:

1. Keegan, Warran J. and Mark C. Green, *Global Marketing*, Pearson.
2. Cateora, Phillip R.; Graham, John L. and Prashant Salwan, *International Marketing*, Tata McGraw Hill.
3. Czinkota, Michael R. and Illka A. Ronkainen, *International Marketing*, Cengage Learning.
4. Kotabe, Masaaki and Kristiaan Helsen, *Global Marketing Management*, John Wiley & Sons.
5. Onkvist, Sak and John J. Shaw, *International Marketing; Analysis and Strategy*, Prentice Hall.

Course – SUPPLY CHAIN AND LOGISTIC MANAGEMENT

Course Code: SBMS COM 1 4 32 DE 4105

Credit: 5

Course Objectives: *This course is intended to provide an understanding of the components and processes of supply chain and logistics management as well as the performance drivers of supply chain. It is also intended to help the students to learn about logistics, transportation, warehousing and outsourcing decisions.*

Course Outcomes:

1. To understand the fundamental knowledge of management within broad framework of Supply Chain and Logistics management.
2. To apply quantitative techniques for optimizing the decisions on Supply Chain and Logistics Management.
3. Understand the operational processes at national and international levels in Supply Chain and Logistics Management.
4. To plan and organize strategies for effective Supply Chain and Logistics management

Course Content:

Unit – I

Supply Chain Concepts: Objectives of a Supply Chain, Stages of Supply chain, Value Chain Process, Cycle view of Supply Chain Process, Key issues in SCM, logistics & SCM, Supply Chain Drivers and obstacles, Supply chain strategies, strategic fit, best practices in SCM, Obstacles of streamlined SCM.

Unit – II

Logistics: Evolution, Objectives, Components and Functions of Logistics Management, Distribution related Issues and Challenges; Gaining competitive advantage through Logistics Management, Transportation- Functions, Costs, and Mode; Network and Decision, Containerization, Cross docking.

Unit – III

Supply Chain Performance: Bullwhip effect and reduction, Performance measurement: Dimension, Tools of performance measurement, SCOR Model. Demand chain management, Global Supply chain- Challenges in establishing Global Supply Chain, Factors that influences designing Global Supply Chain Network.

Unit – IV

Warehousing: Concept and types, Warehousing strategy, Warehouse facility location & network design, Reverse logistics, Outsourcing- Nature and concept, Strategic decision to Outsourcing, Third party logistics(3PL), Fourth party logistics(4PL). Supply Chain and CRM- Linkage, IT infrastructure used for Supply Chain and CRM, Functional components for CRM, Green supply chain management, Supply Chain sustainability.

Suggested Readings:

1. Chopra, Sunil, Meindl, Peter and Kalra, D. V.; Supply Chain Management: Strategy, Planning and Operation; Pearson Education
2. Altekhar, Rahul V.; Supply Chain Management: Concepts and Cases; PHI Learning Reference Books
3. Ballou, Ronald H.; Supply Chain Management; Pearson Education
4. Sahay, B.S.; Supply Chain Management; Macmillan
5. Ballou, R.H. Business Logistics Management. Prentice-Hall Inc.
6. Bowersox D.J., Closs D.J., Logistical Management, McGraw-Hill, 1996

Course Title- DIGITAL MARKETING

Course Code- SBMS COM 1 4 33 DE 4105

CREDIT: 5

Course Objective- *This course aims to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario.*

Learning Outcomes-

1. Students will be able to understand the concept of Digital marketing in today's scenario.
2. Students will be familiarized with the importance of SEO and Email Marketing in today's modern world.
3. Students will be aware about the functioning and importance of Social Media Marketing via various platforms.
4. Students will be able to understand various online marketing analytics tools of online marketing.

Course Contents-

Unit-I

Introduction: Origin of Digital Marketing & its Significance, Process; Traditional Vs Digital Marketing; digital revolution, & transformation framework. Internet micro & macro environment, Internet users in India. internet marketing mix: product & branding; place- channels, virtual Organizations; price- auctions; promotions; people; processes; physical evidence. Website & Blog Development.

Unit-II

Digital marketing tools/e-tools; online marketing matrix including business & Consumer markets; online customer. Interactive order processing: choosing a supplier; selecting a product; check stock Availability; placing order; authorization of payment; input of data; data transfer; Order processing; online confirmation & delivery information; tracking of order; Delivery; data integrity & security systems.

Unit-III

Use the internet for promotion using digital marketing Communications: Search engine marketing (SEM): definition of SEM, definition of search engine Optimization (SEO); advantages & disadvantages of SEO; best practice in SEO. Paid search engine marketing, pay per click advertising (PPC); landing pages; long Tail concept; geo-targeting e.g. Google Ad Words; Email Marketing- Significance, Strategy & Monitoring, Social Media Marketing.

Unit-IV

Market research, Customer relationship Marketing, Internet communities. Design digital marketing plan, SWOT, situational analysis, key performance Indicators in internet marketing, Digital Landscape, P-O-E-M Framework. Segmenting and Customizing Messages. Digital Advertising Market in India.

Suggested Readings:

1. Philip Kotler, Kartajaya, H., Setiawan, I., *Marketing 4.0: Moving from Traditional to Digital*, Wiley.

2. Chaffey, D., Chadwick, F. E., Johnston, K., & Mayer, R., *Internet Marketing: Strategy, Implementation, and Practice*, Pearson Hall.
3. Seema Gupta, *Digital Marketing*, Tata McGraw Hill Education.
4. Damian Ryan and Calvin Jones, *Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation*, Kogan Page.
5. Frost, R. D., Fox, A., & Strauss, J., *E- Marketing*, Routledge.
6. Charlesworth, A., *Digital Marketing: A Practical Approach*, Routledge.
7. Tasner, M., *Marketing in the Moment: The Digital Marketing Guide to generating more Sales and reaching your customer first*, Pearson.

Course - INTERNATIONAL FINANCE

Course Code-SBMS COM 1 3 34 DE 4105

Credit: 5

Objective: *The course focuses to provide an understanding of both the key features of foreign exchange markets and the actual problems of Multinational Corporation within an environment of free flows of foreign capital and floating exchange rates.*

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

- To revise the Concept of International Financial Management
- To discuss the Concept of International Financial Markets
- To identify with the Concept of International Financial Institutions
- To recognize the concept of International Financial Instruments and FDI
- To assess multinational corporate decisions in Global Markets

Course contents:

Unit – I

International Financial Environment: Overview, Nature and Scope of International Finance Evolution of international financial system–gold standard, Breton woods standard, floating exchange rate; International Finance Management VS Domestic Financial Management. Eurocurrency market, international bond market, international equity market, international money market.

Unit – II

IMF, Bank for International Settlements; international banking-euro bank, types of banking offices-correspondent bank, representative office, foreign branch, subsidiary bank, offshore bank.

Unit – III

Foreign Portfolio Investment. International Bond & Equity market. GDR, ADR, Cross listing of shares Global registered shares. International Financial Instruments: Foreign Bonds & Eurobonds, Global Bonds. Floating rate Notes, Zero coupon Bonds, International Money Markets International Banking services – Correspondent Bank, Representative offices, Foreign Branches. Forward Rate Agreements

Unit – IV

Foreign investment Decision-Foreign direct investment (FDI)–motives, FDI theories-theory of comparative advantage, OLI paradigm of FDI in India. FII's Definition, role of FII's, Difference Between FDI & FII.

Suggested Reading:

- Eun C.S., Resnick B.G., “International Financial Management”, Tata McGraw Hill Education Pvt. Ltd., 4th Ed. Special Indian Edition
- Shailaja G, “International Finance”, 2nd Ed. Orient Black’swan.
- Hendrik Van den Berg, “International Finance and Open Economy Macro Economics”, 1st Ed. Cambridge.
- Sharan V., “International Financial Management”, 5th Ed. PHI, EEE.
- Madura J., “International Financial Management”, 4th Ed. Cengage Learning.
- Apte P.G., “International Finance”, 2nd Ed. McGraw Hill.
- Madhu Vij, “International Financial Management”, 2010, 3rd Ed. Excel Books.
- Vyuptakesh Sharan, International Financial Management, , 4th Ed, PHI Learning Pvt. Ltd.
- O P Agarwal International Financial Management, 3rd Edition HPH
- Gupta Shashi K., Rangi Praneet International Finance 2nd Edition, Kalyani Publishers

Course – SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

Course Code: SBMS COM 1 4 35 DE 4105

Credit: 5

Objectives: *The objective of this course is to impart theoretical and practical knowledge to students about risk and return of individual security for making sound investment decisions and equip them for analyzing the risk of portfolio for wealth maximization and optimal portfolio choice.*

Learning Outcomes: After completing this course the students will be able:

1. Students will be able to understand the investment environment as well as risk & return framework under security analysis.
2. Students will be able to examine EIC framework and conduct fundamental analysis and perform technical analysis.
3. Students will be able to analyze equity shares and preference shares using different approaches and models.
4. Analyze bonds in terms of valuation, yields and risks as well as build up immunized bond portfolio.
5. Students will be able to construct, analyze, select and evaluate portfolios along with a deep understanding of Capital market theory and associated models to conduct the portfolio analysis.

Course Contents:

Unit - I

Introduction: Meaning, objectives, elements and avenues of investment; types of investors; Investment decision process; relevance of investment analysis. Risk-Return analysis: concept, types, sources of returns & risks and their measurement; Diversification and hedging. Analysis of Fixed Income Securities- fundamentals, Types and Valuation of bonds; Bond yields (Yield to Maturity, Yield to Call, and Realized Annual Yield); Bond prices; Analysis of risks in bonds- Bond Duration, Modified duration and their measurement.

Unit - II

Analysis of Variable Income Securities: Approaches to security valuation; Fundamental Analysis- Economy, Industry, Company Analysis (EIC framework); Equity Valuation Models; Forecasting P/E ratio. Technical Analysis – basic premise and Dow theory; Trends, charts and Chart patterns; Moving average analysis and Oscillators; Market indicators and stock specific indicators. Efficient market hypothesis (EMH)- Forms of market efficiency and their implications; Tests of different forms of market efficiency.

Unit - III

Portfolio Analysis, Selection and Management: Concept, phases and significance of portfolio management. Portfolio Analysis- risk and return determination of portfolio; Risk aversion and capital allocation to risky assets and risk-free asset. Portfolio Selection- Markowitz portfolio selection model; Sharpe's Index Model; Optimal portfolio construction; Capital Asset Pricing Model (CAPM) and its extensions- CAPM: security market line, capital market line, characteristic line; Efficient frontier with risk-free and risky lending and borrowing; Arbitrage Pricing Theory.

Unit - IV

Portfolio revision and Performance evaluation- meaning, need and constraints in portfolio revision; Portfolio revision strategies- Active and Passive strategies; Formula plans- constant-rupee-value plan, constant ratio plan, variable ratio plan. Bond portfolio management strategies: passive portfolio strategies, active portfolio strategies. Portfolio performance evaluation; risk adjusted performance measures- Sharpe index, Treynor Index, Jensen's alpha.

Suggested Readings:

1. Fischer, Donald E. and Ronald J. Jordan, Security Analysis and Portfolio Management, PHI Learning.
2. Sharpe William F, and Bailey Jeffery V, Alexander Gordon J, Investments, PHI Learning.
3. Chandra, P., Security Analysis and Portfolio Management, Tata McGraw Hill.
4. Bodie, Zvi., Kane Alex and Alan J. Marcus, Investments, McGraw Hill.
5. Reilly, Frank K, and Brown, Keith C., Investment Analysis and Portfolio Management, Cengage Learning.
6. Vishwanath, R and Krishna Murthi C., Investment Management, Springer.

Course – RURAL ECONOMY

Course Code: SBMS COM 1 4 36 DE 4105

Credit: 5

Objectives: *To enable the students to understand Rural Environment and also to enrich the students about components of the Rural Economy and also enable the students to understand occupational structure.*

Learning Outcomes: After completing this course the students will be able:

- To make the students understand the nature and scope of Indian Rural Economy.
- To make them aware about the problems and prospects of the rural economy of India.

Course Contents:

Unit – I

Introduction to Rural Economics; Nature and Scope of Rural Economics, Inter-disciplinary approach of Rural Economics – Components - Structure and Characteristics; Pre- and Post-independence.

Unit – II

Rural Resources Management in India; Rural Resources – Nature - Types and Magnitude - Rural Resources Management and Development, Application of Technology in Rural Development – Problems and prospects. Rural Demography; Population Size - Sex and Age Composition- Density of Population; Population Problems and Challenges – Family Welfare Measures in Rural India.

Unit – III

Rural Occupational Structure; Nature of Rural Occupations - Occupational Distribution in Rural India – The Concept of Work Participation Rates. Rural Poverty and Unemployment 14 Hours Rural Poverty- Meaning, Estimates, Causes and Consequences. Unemployment - Meaning, Types, Magnitude of Rural Unemployment, - Causes and Consequences.

Unit - IV

Rural Finance: Need and Sources of rural Finance, Problem of Rural Indebtedness and its relief measures. Agricultural Marketing: Importance, Merits, demerits and Measures to improve it. Public Utilities in Rural Economy: Irrigation Facilities, Transport and communication & Rural Electrification. Agricultural Policy: Agricultural Policy Since 1991 – Agricultural Price Policy and Public Distribution Systems (PDS)

Suggested Readings:

1. Vasant Desai: Rural Development in India, Himalaya Publishing House, Mumbai.
2. Dutt and Sundaram- Indian Economy, S. Chand Publications, New Delhi, 2013-07-02.
3. Mishra, S. K. and Puri V. K. - Economics of Development and Planning, Himalaya Publishing House, Mumbai.
4. Mukundan, N.-Rural Development and Poverty eradication in India.
5. Katar Singh -Rural Development –Principles, Policies and Management.

Course – Leadership Dynamics

Course Code: SBMS COM 1 4 37 DE 4105

Credit: 5

Objective: *To develop leadership skills among students so that they can become effective leaders in their professional life.*

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

- Understand the various concepts of leadership dynamics.
- Compare the different leadership styles and their suitability in different situations.
- Know how a leader can be effective and influential.
- Understand the contemporary issues in leadership.

Course Contents:

UNIT-I

Leadership Dynamics: Concept, Leadership and Management, Leadership and Power, Successful Leadership versus Effective Leadership.

UNIT-II

Leadership Approaches: Trait Approach, Skills Approach, Behavioural Approach, Situational Approach, Contingency Approach, Path Goal Approach.

UNIT-III

Leadership Styles: Autocratic, Democratic, Participative, Supportive, Free- rein; Comparative Analysis of Leadership Styles, Building Effective Leadership Styles, Leadership Styles of Famous Personalities in general perspective and in managerial perspective.

UNIT V

Contemporary Issues in Leadership: Charismatic Leadership, Women Leadership, Multicultural Leadership, Team Leadership, Ethics in Leadership, Servant Leadership, Transactional, and Transformational Leadership.

Suggested Readings:

- Northouse, G. P., Leadership: Theory and Practice, Sage Publications.
- Yukl, G., Leadership in Organizations, Pearson.
- Hersey, P., Blanchard, K.H. and Johnson, D.E., Management of Organisational Behaviour, PHI.
- Daft, L. R., The Leadership Experience, Cengage Learning.
- Haldar, U. K., Leadership and Team Building, Oxford University Press.
- Tripathi, D. K., Team Building and Leadership, Himalaya Publishing House.

Note: Latest edition of the readings may be used. **Note: The list of cases, references and relevant articles will be provided by the faculty in the class.**

Course – COMPENSATION MANAGEMENT

Course Code: SBMS COM 1 4 38 DE 4105

Credit: 5

Objective: *To familiarize the students with the concept of compensation, its structure, and various benefits available to employees in India.*

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

1. Understand the concept of compensation, rewards, and various aspects of the
2. compensation plan.
3. Evaluate various types of compensation structures.
4. Know the various incentive schemes available to employees in India.
5. Appraise the various benefits and services available to employees

Course Contents:

UNIT – I

Compensation & Rewards: Concepts, Objectives & Dimensions of Compensation; Components of Compensation Plan; Factor influencing Compensation plan; Importance of an Ideal Compensation Plan; Compensation Management Process. Compensation Structure: Aspects, Objective, Principles, Procedure & Methods, Designing a Compensation System

UNIT – II

Wages and Salary Administration: Principles of wage and salary administration, Basic Wage Plans, Wage Policy, Pay Policies Considerations, Wage differentials. Theories of Wages: Economic and Behavioral.

UNIT – III

Incentive Schemes: Nature, Importance and drawbacks of Incentive payments, Pre-requisites for an efficient system, Types of Incentive Schemes; Employee Stock Option Plan (ESOP); Economic Value Added (EVA).

UNIT – IV

Employee Benefits & Services: Overview, Types of Employee Benefits and Services, Principle of Fringe Benefits; Executive Remuneration: Elements, Executive compensation strategies, trends of Executive remuneration; Preparation of Salary sheet using Microsoft Excel. Emerging trends; challenges of Remuneration.

Suggested Readings:

1. Bhattacharyya, D., Compensation management, Oxford Publication
2. Singh, B.D., Compensation and Reward Management, Excel Books, New Delhi.
3. Singh Soni Shyam, Compensation Management, Excel Books
4. Henderson, R.O., Compensation Management in a knowledge -Based world, Pearson Education.
5. Armstong, M and Murlis H, Reward Management: A Handbook of Remuneration Strategy and Practice, Kogan Page.

Note: Latest edition of the readings may be used.

Note: The list of cases, references and relevant articles will be provided by the faculty in the class.

Course – Performance Management

Course Code: SBMS COM 1 4 39 DE 4105

Credit: 5

Objective: To familiarize the students with the concept of performance management, and performance appraisal.

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

- Understand the concept of performance management and performance appraisal. Also, evaluate the performance management process.
- Implement the performance management system in their working organisations. Also, examine different types of models for assessing performance.
- know the concept of performance planning, key result areas and evaluation of performance plans.
- Evaluate the impact of performance management on various aspects of the organisation and examine the errors in performance management
- Acquaint themselves with the contemporary issues in performance management

Course Contents:

UNIT - I

Foundations of Performance Management: Concept, Objectives, Significance of Performance Management, Performance Management Process, Performance Management and Strategic Planning, Performance Management and Performance Appraisal.

UNIT - II

Implementation of Performance Management System: Defining Performance and Choosing Measuring Approach, Models for assessing performance: balanced Scorecard, EFQM Model; Outcome Metrics: Economic Value added (EVA) & other economic measures; Measuring Results and Behaviour, Common Problems in Employee Assessment, Implementing a Performance Management System.

UNIT - III

Performance Appraisal: concept, evaluation of result and means, benchmarking and setting performance standard, performance appraisal interview, Various Methods: Graphic Rating Scale; Alternate Ranking Method; Paired Comparison; Force Distribution Method Critical Incident Method; Behaviourally Anchored Rating Scale (BARS); Management by Objective; 360 Degree Appraisal and Customer feedback system.

UNIT - IV

Contemporary Issues in Performance Management, Recent trend and development in Performance Management practice. Balanced Scored Card. Legal and ethical issues in performance management.

Suggested Readings:

1. Aguinis, H., *Performance Management*, Pearson Publication.
2. Bhattacharyya, D., K., *Performance management systems and strategies*, Pearson Education.
3. Rao, T.V., *Performance Management and appraisal Systems*, Sage publication.
4. Bacal, R., *Performance Management*, McGraw-Hill.
5. Bagchi, S.N. *Performance management*, Cengage Learning India.
6. Armstrong, M., *Performance Management: Key Strategies and Practical Guidelines*, Viva Books.

Note: Latest edition of the readings may be used.

Note: The list of cases, references and relevant articles will be provided by the faculty in the class.

Course – ADVANCE COST ACCOUNTING

Course Code: SBMS COM 1 4 40 DE 4105

Credit: 5

Objective: *This course will help to acquire the skills necessary for cost management and decision making.*

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

- To gain knowledge of preparation of budgets, standard costs and variance statements;
- To gain skill for controlling cost and decision making.
- To understand activity-based costing and process costing

Course Contents:

UNIT – I

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. Overheads; distribution of office overheads and distribution of selling and distribution overheads.

UNIT – II

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.

UNIT – III

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.

UNIT – IV

Uniform Costing and inter firm comparison Presentation of cost information – diagrammatic and graphic presentation. Costing reports – Requisites; steps; types; review. Activity Based Costing: Meaning and importance; characteristics; steps involved; ideal system; usage; problems. Cost reduction – Meaning and special features; cost control versus cost reduction; organization; cost reduction Programme; value analysis; cost audit – functions and scope; cost audit and management audit: advantage; techniques; Cost audit report.

Suggested Readings:

1. Cost Accounting-Principles & Practices Jawahar Lal & Seema Shrivastawa Tata McGraw Hill New Delhi
2. Advanced Cost Accounting and Cost Systems Ravi M Kishor: Taxmann New Delhi
3. Cost Accounting Theory and Problems S. N. Maheshwari Mittal Shree Mahavir Book Depot. New Delhi
4. Advanced Cost Accounting Jain and Narang Kalyani Publication New Delhi
5. Horngren's Cost Accounting-A Managerial Emphasis Srikant M Datar & Madhav V Rajan Pearson Noida Up
6. Cost Accounting-Principles & Practices Dr. M. N. Arora Vikas Publishing House New Delhi
7. Cost Accounting Dr. Eknath Khedkar Success Publications Pune
8. Principles and Practices of Cost Accounting Dr. Sunita Pokharna Success Publications Pune
9. Advanced Cost Accounting Dr. D. M. Gujrathi Idol Publication Pune
10. Advanced Cost Accounting Dr. Kishor. M. Jagtap Tech-Max Publication Pune

Course- CORPORATE TAXATION PLANNING

Course Code- SBMS COM 1 4 41 DE 4105

CREDIT: 5

Objectives: *The objective of the course is to acquaint the students with basic principles underlying the provisions of indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices.*

Learning Outcomes:

1. Students will be able to understand the basic principles underlying the provisions of indirect tax laws for better assessment and solution in the field of tax planning.
2. Making students conversant with the concept of the corporate tax planning and Indian tax laws, as also their implications for corporate management.
3. Students will be familiarized with the nuances and complexities involved in corporate tax planning.
4. Learning skills will be developed among participants to take effective decisions for corporate tax planning.
5. Students will be aware about the current trends in corporate tax to take proactive measures while taking business decisions.

Course contents:

Unit- I

Basic Concepts related to corporate Taxation- Determination of Residential Status of a Company, Income exempted for the corporate assessee, set off and Carry Forward of losses for a company, Deductions available to corporate assessee. Computation of taxable income of companies, Computation of amount of corporate tax liability, Minimum Alternate Tax, Tax on distributed profits of domestic companies.

Unit- II

Corporate Tax Planning: Concepts, nature, Objectives, and Significance of corporate tax planning; Tax Avoidance, Tax Evasion and Tax Planning; Techniques of corporate tax planning. 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- III

Areas of Tax Planning: Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization. Tax planning with reference to financial management Decision- Capital structure, dividend including deemed dividend and bonus shares; Purchase of Assets out of own Funds or out of Borrowed Funds.

Unit- IV

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 return.

Suggested Readings:

- 1.E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
2. Singhanian V K & Singhanian Monica, *Systematic Approach to Income Tax and Central Sales Tax*, Taxmann publications.
3. Girish Ahuja and Ravi Gupta, *Corporate Tax Planning & Management*, Bharat Law House.
4. B B Lal, Direct Taxes, Konark Publications.

Course – ACCOUNTING & INFORMATION TECHNOLOGY

Course Code: SBMS COM 1 4 42 C 4105

Credit: 5

Objective: *This course explores business processes and internal controls for accounting information systems (AIS). Students will learn fundamentals related to conceptual and computerized accounting systems, as well as general and application controls related to those systems*

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

1. Understand Computerized Accounting System environment
2. Create structure of Computerized Accounting System for a business firm
3. Record day to day business transactions in Computerized Accounting System
4. Make necessary tax adjustments while recording business transactions and to generate various Accounting Reports for analysis and decision making
5. Perform verification and audit activities for the voucher entries passed in computerized accounting environment.

Course Contents:

Unit – I

Computerized Accounting Systems: Basics of Computerized accounting systems; Difference between manual and computerized accounting system; factors affecting selection of suitable Computerized accounting software; Procurement and installation of Computerized accounting software;

Unit – II

Types of vouchers; selection of voucher type for transactions; Vouchers Entry: Voucher Number and date settings, Voucher entry with more than one debit or credit accounts, Editing and deleting a voucher, Printing of Voucher and Cheques.

Unit – III

Emerging Issues in Accounting and Computerized Accounting: Emerging Issues in Accounting: Human Resource Accounting, Forensic Accounting, Sustainability Reporting, Applicability of Ind AS – Indian Accounting Standards

Unit – IV

Computerized Accounting Systems- Structuring Database for Accounting- Accounting System Using Database Management systems- Illustration of Accounting Database. Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools.

Suggested Readings:

1. Richardson, V. J., Chang, C. J. and Smith, R. Accounting Information Systems. McGraw Hill Education.
2. Accounting Information Systems, 13th Edition, by Marshall Romney and Paul Steinbart. Pearson Education, ISBN10: 0-13-342853-2, ISBN13: 978-0-13-342853-7
3. Business Driven Information Systems, Australian and New Zealand Edition, 1st Edition, Baltzan, Phillips, Lynch, Blakey; McGraw-Hill, 2010 or later version (ISBN: 9-780070-277274).
4. MYOB Accounting Plus Version 19, Doug Gourlay & David Flanders, Cengage Learning, 2009 (ISBN: 9-180170-182942)
5. Accounting Information Systems – Revel Access Code., Romney, (14th ed.), Pearson, ISBN: 9780134642628
6. Systems Understanding Aid, Arens and Ward, 9th Edition, Armond Dalton, ISBN: 978-0-912503-57-8

GEC-PAPER

S.NO.	Course Code	Course Title	L	T	P	Credit
Offered in Semester I						
1.	SBMS COM 1 1 01 GE 4105	Fundamentals of Investment	4	1	0	5
2.	SBMS COM 1 1 02 GE 4105	Goods and Service Tax (GST)	4	1	0	5
3.	SBMS COM 1 1 03 GE 4105	E-Commerce	4	1	0	5
Offered in Semester III						
1.	SBMS COM 1 1 04 GE 4105	Entrepreneurship Development	4	1	0	5
2.	SBMS COM 1 1 05 GE 4105	Personal Finance	4	1	0	5
3.	SBMS COM 1 1 06 GE 4105	E-Banking	4	1	0	5

Course- FUNDAMENTALS OF INVESTMENT

Course Code- SBMS COM 1 1 01 GE 4105

Credit: 5

Objective: *To familiarize the students with the concept of investments, different investment alternatives, introduce them to the framework of their analysis and valuation.*

Course Contents:

UNIT - I

The Investment Environment: The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

UNIT – II

Fixed Income Securities: Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

UNIT – III

Approaches to Equity Analysis: Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation.

UNIT – IV

Portfolio Analysis and Financial Derivatives: Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India

Suggested Readings

- Charles P. Jones, Investments Analysis and Management, Wiley.
- Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education
- R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
- N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education
- Mayo, An Introduction to Investment, Cengage Learning.

Note: The list of cases, references and relevant articles will be provided by the faculty in the class.

Course- GOODS & SERVICES TAX (GST)

Course Code: SBMS COM 1 1 02 GE 4105

Credit: 5

Objective: *The course aims to impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.*

Learning Outcomes – After completion of the course, students will be able to:

- Analyze rationale of Goods and Services Tax (GST), constitutional amendment carried out to install GST in India.
- Interpret the meaning of supply under GST law, provisions related to place of supply, time of supply and calculate the tax to be paid on supply;
- Evaluate the utilization of input tax credit and the provisions of reverse charge mechanism;
- Electronically file various returns under GST and payment of taxes; and evaluate the concepts of Customs Act.

Course Content:

Unit - I

History of indirect taxes in India before GST; Overview of GST; Reasons for GST introduction; Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network, Registration procedure under GST; Exemptions under GST. **Traditional Taxation System: - Lagaan, Zakat and their relevance to contemporary tax policy.**

Unit – II

Nature and scope of Inter-State and Intra-State Supplies under GST: classification of goods and services. Difference between Composite and Mixed supplies; Composition levy scheme; Place of supply; Time of supply; Value of supply.

Unit – III

Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Availability of tax credit in special circumstances; Reverse Charge Mechanism; Credit and debit notes.

Unit – IV

E- Filling of GST Returns, E-way bill generation, Creation of Invoice and Payment of taxes. Introduction and basic concepts of Custom Law, Assessment of imported and export Goods; Territorial waters and High seas; Types of custom duties; Valuation.

Note: The syllabus would be updated according to any subsequent changes/amendments in GST and custom law.

Suggested Readings:

- Ahuja, Girish and Gupta, Ravi, GST & Customs Law. Flair Publications Pvt. Ltd., Delhi
- Bansal, K. M., GST & Customs Law. Taxmann Publication, Delhi.
- Singhania, V. K, GST & Customs Law. Taxmann Publication, Delhi.
- The Central Goods and Services Tax Act, 2017
- The Integrated Goods and Services Tax Act, 2017
- The Union Territory Goods and Services Tax Act, 2017
- Dr. M M Sury, History of Taxation in India: Ancient India to Modern Times, New Century Publications

Note: The list of cases, references and relevant articles will be provided by the faculty in the class.

Course- E-COMMERCE

Course Code: SBMS COM 1 1 03 GE 4105

Credit: 5

Objective: *This paper intends to create an understanding towards types of e-commerce, process of e-commerce, channels, models and the related issues.*

Course Contents:

UNIT-I

Introduction: Meaning, nature, scope, framework, factors affecting e-commerce, application of e-commerce, evolution of World Wide Web and its future, internet commercialization, business and technological dimensions of e-commerce.

UNIT-II

Business Models of E-Commerce: B2B, B2C, B2G and other models of e-commerce, public and private computer networks for B2B trading, B2C E-Commerce- Cataloging, Order planning and order generation, Order selection and prioritization, Order scheduling, fulfilling and delivery, Order billing, Post sales services;

E-M arketing: Traditional web promotion, Web counters, Web advertisements, Internet advertising; Internet retailing; Mobile commerce framework and benefits.

UNIT-III

Electronic Payment System: Features required in payment system for e-commerce, Types of e- payment systems – e-cash and currency servers, e-cheques, credit cards, smart cards, digital library, electronic purses and debit cards and emerging financial instruments.

UNIT-IV

Security Issues in E-Commerce: Risks of e-commerce, Types of threats, Protecting electronic commerce assets and intellectual property, Firewalls, Security tools, Digital identity and electronic signature, Encryption and concepts of public and private key infrastructure, Risk management approach to e-commerce security, Agents in electronic commerce.

Suggested Readings:

- Ravi Kalakota, Frontiers of Electronic Commerce, Addison Wesley.
- Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education
- Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
- David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education
- PT Joseph S.J., E-Commerce: An Indian Perspective, PHI Learning
- Debjani Nag, K.K. Bajaj, E-commerce, McGraw Hill Education

Note: Latest edition of the readings may be used.

Note: The list of cases, references and relevant articles will be provided by the faculty in the class.

Course- ENTREPRENEURSHIP DEVELOPMENT

Course Code: SBMS COM 1 1 04 GE 4105

Credit: 5

Objective: The course aims to equip the learners with basic understanding of entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred career option.

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

- Discern distinct entrepreneurial traits.
- Gather knowledge and ideas on the existing support system for entrepreneurial orientation
- Compare the parameters to assess opportunities and constraints for new business ideas.
- Develop a business idea by adopting a systematic process.
- Design strategies for successful implementation of ideas.
- Create a business plan.

Course Content:

Unit – I

Concept and Definitions; Role of entrepreneurship in Economic development, importance of understand creative Behavior; Entrepreneurship and creative response to the society problems and at work; Dimensions of entrepreneurship. **Impact of Indian Cultural Values, ethics and philosophies (Dharma, Karma, Artha) on business practices.**

Unit – II

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. Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.

Unit – III

Micro, Small and Medium Enterprises Development Act (MSMEDA), 2006, Types of business entities- micro, small and medium enterprises; Institutional support for MSMEs; Provisions pertaining to the promotion and development of MSME, Role of MSME sector in Indian economy; Role of trade associations and self-help groups for promotion of entrepreneurship. **Entrepreneurial ventures in ancient India: - trade routes, shrenies and traditional crafts and industries.**

Unit – IV

Understanding and analyzing the business opportunities, Importance of writing Business plan; Contents of business plan; Designing business processes, location, layout, operation, planning & control; preparation of project report (practical knowledge on preparation of business plan/project report shall be taught in the class)

Suggested Readings:

- David H. Holt, Entrepreneurship: New Venture Creation, Prentice-Hall of India, New Delhi.
- Desai, V. Dynamics of Entrepreneurial Development and Management. Himalaya Publishing House. Mumbai.
- Hisrich, R., Peters, M., & Shepherd, D. Entrepreneurship. McGraw Hill Education. New York.
- Holt, D. H. Entrepreneurship: New Venture Creation. New Delhi: Prentice Hall of India.
- Mukherjee and Roy. Entrepreneurship development and Business ethics. Oxford University Press.
- Rao, T. V., & Kuratko, D. F.). Entrepreneurship: A South Asian Perspective. Cengage Learning. Boston.
- Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education
- Roy R. Entrepreneurship. Oxford University Press.
- Joanna Macy, *Dharma and Development: Religion as Resource in the Sarvodaya Self-help Movement*,
- Chakraborty S K, *Ethics In Management*, Oxford University Press

Course- PERSONAL FINANCE

Course Code- SBMS COM 1 1 05 GE 4105

Credit: 5

Objectives: *The main objective of this course is to make students learn the various aspects of personal finance and enable critical thinking in students with respect to analysis and application of innovative solutions to varied financial problems.*

Learning Outcomes:

1. Students will be able to describe the different concepts of personal finance.
2. Students will be able to explain the risk profiling.
3. Students will be able to demonstrate the skills in selecting financial products.
4. Students will be able to evaluate the different financial products on the basis of their cost and benefits.
5. Students will be able to design the different financial products keeping in mind macro and micro variables.

Course Contents:

Unit -I

Personal Finance: Meaning and importance of personal finance. Financial planning: meaning, process and role of financial planner. Risk profiling: client data analysis, life cycle, wealth cycle. Asset allocation: Strategic, Tactical, Fixed and Flexible.

Unit- II

Risk Management: Meaning, process and importance. Distinguish between risk assessment, risk management and risk avoidance. Diversity in Financial Planning: Planning for life insurance and health insurance; Assessment of requirement of Health Insurance, Life Insurance and General Insurance. Choice of products for risk coverage.

Unit- III

Investment Management: meaning and importance. Investment avenues: equity, debt, gold, real estate, mutual funds, exchange traded funds. Portfolio management: meaning, construction, evaluation and revision. Loan management: meaning, types, importance and assessment, personal, car loan, home Loan etc.

Unit -IV

Tax planning: basics terms of income tax, advance tax, tax deduction at source, deductions under section 80C, 80 CCC, 80 D and 80 G. Taxation of investment products. Retirement planning, Management of nomination, power of attorney and will.

Suggested Readings:

1. Kapoor Jack R, *Personal Finance*, The McGraw-Hill companies.
2. Huang. Stanley S C and Randall, Maury R., *Investment Analysis and Management*. Allyn and Bacon.
3. Keown, A J., *Personal Finance – Turning money into wealth*. Pearson Publication.
4. Madura, Jeff., *Personal Finance*, 6th Edition. Pearson.
5. Ahuja, G K & Gupta Ravi, *Systematic Approach to Income Tax*, Allahabad, Bharat Law House.

Note: Latest edition of the readings may be used.

Note: The list of cases and problems will be announced in the class by the faculty.

Course – E-BANKING

Course Code: SBMS COM 1 1 06 GE 4105

Credit: 5

Objectives: *The main objective of this course is to make students learn the various aspects of e-banking and enable critical thinking in students with respect to analysis and application of innovative solutions to varied e-banking problems.*

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

- To impart comprehensive knowledge concerning the practical aspects of banking.
- To develop computer oriented skills, which are essential to undertake an assignment in the banking sector.
- To make the learners to apply the computer oriented skills in practical banking system

Course Content:

UNIT –I

Electronic Banking: Traditional Banking Vs E-Banking; Hardware and software requirement, E-Banking transactions: truncated cheques and electronic cheques: Models for E-banking, Complete centralized solution, features CCS, Cluster approach, Hi tech. Constraints in E-Banking.

UNIT –II

Online Banking: Introduction, concept and meaning, the electronic delivery channels, need for computerization, Automatic Teller Machine (ATM) at home, Electronic Fund Transfer (EFT), Uses computerization in clearing houses, Telebanking, banking on home computers, Electronic Money Transfer, uses of EMT, SWIFT, NEFT.

UNIT –III

Computer bank branches, Financial Transaction Terminals, (FTT)-E-Cheque-Magnetic Ink Character Recognition (MICR) and Cheques, E-Banking in India, Procedure, Programme, Components, Online Banking Advantages-Limitations. E-Banking Security- Introduction need for security, Security Concepts, Privacy, Survey. Findings on security Attack, Cybercrimes; Reasons for Privacy: Tampering, Encryption; The encryption process, Data Encryption Standard (DES).

UNIT-IV

E-Builder Solutions-Digital Certificate-Digital Signature & Electronic Signature, E-Security solutions, solutions providers, E-locking technique- E-locking Services-Netscape security solutions, Internet Solutions-Inc., Security Devices-Public Key Infrastructure-(PKI)-Firewalls Secure Ledger-(FSL)-Secure Electronic Transaction (SET).

Suggested Reading:

1. Sharma, Ravindra and Deshpande, Manish: E-banking
2. Uppal, R. K.: E-banking in India
3. Shah, Mahmood: E-banking Management
4. C.S. Rayudu, E-Business, Himalaya Publishing House.
5. Roger Hunt & John Shelly, Computers and Commonsense.
6. Bhushan Dewan, E-Commerce
7. Subramani, N.: E-banking and E-commerce.

