

SANSKARAM UNIVERSITY JHAJJAR



Scheme of Examination and Syllabus for BcomHons.

Under Multiple Entry-Exit, Internships and CBCS-LOCF in according to NEP2020

w.e.f. 2024-25

I. B.Com. (Hons.) based on NEP – 2020 Programme Structure

Semester	Core (DSC)	Elective (DSE) (Atleast two should be offered by the college)	Generic Elective (GE)	Ability Enhancement Course (AEC)	Skill Enhancement Course (SEC)/VOC	Internship / Apprenticeship/Project (2)	Value Addition Course (VAC)	Total Credits
I	DSC- 1 (4)- Management Principles and Applications (DSC-1.1) DSC- 2 (4)- Business Laws (DSC- 1.2) DSC- 3 (4)- Financial Accounting (DSC-1.3)		Choose one from pool of courses, GE-1 (4) i) Business Organisation (GE-1.1) ii) Finance for Everyone (GE-1.2) iii) Marketing for Beginners (GE- 1.3) iv) Accounting for Everyone (GE- 1.4) v) Computer Applications in Business (GE-1.5) vi) Bhartiya Gyan Parampara (Indian Knowledge System) (GE- 1.6)	1.6Choose one from pool of AEC Courses (2)	Choose one from pool of courses (2) i) Business Organisation (VOC/SEC-1.1) ii) Personality Development (VOC/SEC-1.2) iii) Fundamentals of Marketing (VOC/SEC-1.3) iii) Business Communication (VOC/SEC-1.4)		Choose one from pool of courses (2)	22 Credits

II	DSC- 4 (4)- Corporate Accounting (DSC- 2.1) DSC- 5 (4) – Company Law (DSC- 2.2) DSC- 6 (4)- Human Resource Management (DSC- 2.3)		Choose one from pool of courses, GE- 2 (4) i) Communication in Management (GE- 2.1) ii) Financial Management for Beginners (GE- 2.2) iii) Sales Promotion (GE- 2.3) iv) Computerised Accounting System (GE- 2.4)	Choose one from pool of AEC Courses (2)	Choose one from pool of courses (2) i) Competency Mapping (SEC- 2.1) ii) Personal Financial Planning (SEC- 2.2) iii) Personal Selling (SEC- 2.3)	Choose one from pool of courses (2)	22 Credits
<i>Students on exit shall be awarded Undergraduate Certificate (In the Field of Commerce) after securing the requisite 44 credits in the Semesters I and II.</i>							44 Credits

III	<p>DSC-7 (4) - Business Mathematics (DSC-3.1)</p> <p>DSC- 8 (4)- Financial Management (DSC-3.2)</p> <p>DSC-9 (4)- Principles of Marketing (DSC-3.3)</p>	<p>Choose one from pool of courses, DSE- 1 (4)</p> <p>i) Organisational Behaviour (DSE- 3.1) ii) Financial Markets and Institutions (DSE- 3.2) iii) Brand management (DSE- 3.3) iv) Financial Reporting Analysis & Valuation (DSE- 3.4) v) Yoga and Happiness (DSE- 3.5)</p> <p>OR</p> <p>Choose one from pool of courses, GE- 3 (4) **</p> <p>i) General Management (GE- 3.1) ii) Basics of Advertising (GE- 3.2) iii) Investing in Stock Markets (GE- 3.3) iv) Financial Statements Analysis (GE- 3.4) v) Yoga and Happiness (GE- 3.5)</p>	<p>Choose one from pool of AEC Courses (2)</p>	<p>Choose one SEC (2)</p> <p>i) Team Building (SEC- 3.1) ii) E-Commerce (SEC- 3.2) iii) Advanced Spread sheet Applications in Business (SEC- 3.3)</p> <p>OR</p> <p>Internship/ Apprenticeship/ Project/ Community outreach (IAPC) (2) *</p>	<p>Choose one from pool of courses (2)</p>	<p>22 Credits</p>
IV	<p>DSC-10 (4)- Business Statistics (DSC- 4.1)</p> <p>DSC- 11(4)- Cost Accounting (DSC- 4.2)</p> <p>DSC-12 (4) - International Business (DSC-</p>	<p>Choose one from pool of courses, DSE- 2(4)</p> <p>i) Human Resource Development (DSE- 4.1) ii) Investment Management (DSE- 4.2) iii) Sustainability Marketing (DSE- 4.3) iv) Analysis of Financial Statements (DSE- 4.4) v) Decision Science (DSE- 4.5) vi)) Bhartiya Gyan Parampara (Indian Knowledge System) (DSC- 4.6)</p>	<p>Choose one from pool of AEC Courses (2)</p>	<p>Choose one SEC (2)/VOC</p> <p>i) Leadership and Team Development (SEC- 4.1) ii) Data Visualisation (SEC- 4.2) iii) Marketing of Financial Services (SEC- 4.3) iv) Cyber Crime and Laws</p>	<p>Choose one from pool of courses (2)</p>	<p>22 Credits</p>

	4.3)	OR Choose one from Pool, GE-4 (4) ** i) Basics of Organisational Behaviour (GE- 4.1) ii) Personal Financial Planning (GE- 4.2) iii) Brand Management (GE- 4.3) iv) Accounting for Managerial Decision Making (GE- 4.4) v) Fundamentals of International Business (GE- 4.5)		(SEC- 4.4) OR Internship/ Apprenticeship/ Project/ Community outreach (IAPC) (2) *		
<i>Students on exit shall be awarded Undergraduate Diploma (In the Field of Commerce) after securing the requisite 88 credits on completion of Semester IV.</i>						88 Credits
V	DSC- 13 (4) - Income- Tax Law and Practice (DSC- 5.1) DSC- 14 (4) - Business Economics (DSC- 5.2) DSC- 15 (4) - Management Accounting (DSC- 5.3)	Choose one from pool of courses, DSE- 3 (4) i) Organisational Democracy and Industrial Relations (DSE- 5.1) ii) International Finance (DSE- 5.2) iii) Consumer Affairs and Sovereignty (DSE- 5.3) iv) Accounting for Mergers & Acquisitions and Valuations (DSE- 5.4) v) Auditing (DSE- 5.5) vi) Export-Import Management (DSE- 5.6) vii) Public Administration and Business (DSE- 5.7) viii) Business Tax Procedures and Management (DSE- 5.8)	Choose one from a pool of courses. GE- 5 (4) i) Fundamentals of HRM (GE- 5.1) ii) Project Management (GE- 5.2) iii) Digital Marketing (GE- 5.3) iv) Ethics and Governance (GE- 5.4) v) Consumer Affairs and Sovereignty (GE- 5.5)	Choose one SEC (2) i) Emotional Intelligence (SEC- 5.1) ii) Customer Relationship Management (SEC- 5.2) iii) Social Media Analytics (SEC- 5.3) iv) EXIM Procedures and Documentation (SEC- 5.4) v) Investing in Stock Markets (SEC- 5.5) OR Internship/ Apprenticeship/ Project/ Research/Community Outreach (2) ***		22 Credits

VI	<p>DSC- 16 (4) - Business Analytics (DSC- 6.1)</p> <p>DSC- 17 (4) - Corporate Governance (DSC- 6.2)</p> <p>DSC- 18 (4)- Goods and Services Tax (GST) and Customs Law (DSC- 6.3)</p>	<p>Choose one from pool of courses, DSE- 4 (4)</p> <p>i) Learning and Development (DSE- 6.1)</p> <p>ii) Investment Banking and Financial Services (DSE- 6.2)</p> <p>iii) Advertising (DSE- 6.3)</p> <p>iv) Industrial Relations and Labour Laws (DSE- 6.4)</p> <p>v)) International Monetary and Financial Environment (DSE- 6.5)</p> <p>vi) Business Research Methods (DSE- 6.6)</p> <p>vii) Social and Environmental Accounting (DSE- 6.7)</p>	<p>Choose one from pool of courses, GE- 6 (4) ^</p> <p>i) Leadership Development (GE- 6.1)</p> <p>ii) Data Visualisation (GE- 6.2)</p> <p>iii) Distribution Logistics (GE- 6.3)</p> <p>iv) E-Filing of Returns (GE- 6.4)</p>		<p>Choose one SEC (2)</p> <p>i) HR Analytics (SEC- 6.1)</p> <p>ii) Applications of Econometrics in Finance (SEC- 6.2)</p> <p>iii) Digital Marketing (SEC- 6.3)</p> <p>iv) Artificial Intelligence in Business (SEC- 6.4)</p> <p>v) International Trade Logistics (SEC- 6.5)</p> <p>vi) Forensic Accounting and Fraud Detection (SEC- 6.6)</p> <p>vii) E-Filing of Returns (SEC- 6.7)</p> <p style="text-align: center;">OR</p> <p>Internship/ Apprenticeship/ Project/ Research/Community Outreach (2) ***</p>		22 Credits
<i>Students on exit shall be awarded Bachelor of (In the Field of Commerce) after securing the requisite 132 credits on completion of Semester VI.</i>							<i>132 Credits</i>

VII	<p>DSC- 19 (4) - Business and Macroeconomic Policy (DSC- 7.1)</p>	<p>Choose three DSEs OR two DSEs + one GE^</p> <p>OR one DSE + two GEs # (total=12)</p> <p>DSE Options:</p> <p>Group 1</p> <p>i) Performance Management (DSE- 7.1) ii) Entrepreneurship Development (DSE- 7.2) iii) Mind Management (DSE- 7.3)</p> <p>Group 2</p> <p>iv) Financial Derivatives (DSE- 7.4)</p> <p>v) Business Valuation (DSE- 7.5) vi) Financial Technology and Analytics (DSE- 7.6)</p> <p>Group 3</p> <p>vii) Integrated Marketing Communication (DSE- 7.7)</p> <p>viii) Social Media Marketing (DSE- 7.8)</p> <p>ix) Marketing Research (DSE- 7.9)</p> <p>Group 4</p>				<p>Dissertatio n on Major (4+2)</p> <p>OR</p> <p>Dissertatio n on Minor (4+2)</p> <p>OR</p> <p>Academic Project/ Entrepren eurship (4+2)</p>	22 Credits
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		<p>x) International Taxation (DSE- 7.10)</p> <p>xi) Corporate Tax Planning (DSE- 7.11)</p> <p>xii) Personal Tax Planning and Tax Management (DSE- 7.12)</p> <p>Compulsory course for students pursuing four years Honours Degree with research and did not opt for the following paper in Semester 6</p> <p>xiii) Business Research Methods (DSE- 7.13)</p> <p>GE Options:</p> <p>i) Indian Ethos and Management (GE- 7.1)</p> <p>ii) Creativity and Innovation (GE- 7.2)</p> <p>iii) Sustainable Development (GE- 7.3)</p> <p>iv) People Management (GE- 7.4)</p>					
VIII	DSC- 20 (4) - The Economy of Bharat (DSC- 8.1)	<p>Choose three DSEs</p> <p>OR</p> <p>two DSEs + one GE</p> <p>OR</p> <p>one DSE + two GEs</p>				Dissertation on Major (4+2)	22 Credits

		<p>(Total =12) #</p> <p>DSE Options:</p> <p>Group 1</p> <p>i) Technology in HR (DSE- 8.1)</p> <p>ii) Event management (DSE- 8.2)</p> <p>iii) Business Ethics and Human Values (DSE- 8.3)</p> <p>Group 2</p> <p>iv) Financial Risk Management (DSE- 8.4)</p> <p>v) Behavioural Finance (DSE- 8.5)</p> <p>vi) Mergers, Acquisitions and Corporate Restructuring (DSE- 8.6)</p> <p>Group 3</p> <p>vii) Retail Management (DSE- 8.7)</p> <p>viii) Distribution and</p>				<p>OR</p> <p>Dissertation on Minor (4+2)</p> <p>OR</p> <p>Academic Project/Entrepreneurship (4+2)</p>	
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		<p>Logistics Management (DSE- 8.8)</p> <p>ix) Rural Marketing (DSE- 8.9)</p> <p>Group 4</p> <p>x) Advanced Business Research (DSE- 8.10)</p> <p>GE Options –</p> <p>i) Diversity Management (GE- 8.1)</p> <p>ii) Risk Management (GE- 8.2)</p> <p>iii) Collective Bargaining and Negotiation Skills (GE- 8.3)</p> <p>iv) Sustainability and Ethical Aspects of Marketing (GE- 8.4)</p> <p>v) Rural Development (GE-</p>					
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Students on exit shall be awarded Bachelor of (In the Field of Commerce) (Honours or Honours with Academic Project/Entrepreneurship) securing the requisite 176 credits on completion of Semester VIII.

* There shall be choice in III and IV Semesters to choose either one SEC or in the alternative Internship/Apprenticeship/Project/Community Outreach in each Semester for two credits each.

** There shall be choice in Semester III and IV to either choose a DSE or a GE.

*** There shall be choice in V and VI Semesters to choose either one SEC or in the alternative Internship/Apprenticeship/Project/Research/Community Outreach in each Semester for two credits each.

There shall be four choices in VII and VIII Semesters –

(i) to choose three DSEs of 4 credits each OR

(ii) to choose two DSEs and one GE of 4 credits each OR to choose one DSE and two GEs of 4 credits each OR

(iii) to choose three GEs of 4 credits each.

^ Research Methodology shall be offered as one of the GE courses in VI and VII Semesters. Students can opt for it either in VI semester or VII semester. However, students pursuing multidisciplinary studies in three core disciplines shall have to choose research methodology in VI semester, if she/he wishes to Major in one of the three disciplines in the fourth year.

S.No	Type of Award	Stage of Exit	Mandatory credits to be secured for the award
1	Undergraduate Certificate in the field of Study/Discipline	After successful completion of Semester II	44
2	Undergraduate Diploma in the field of Study/Discipline	After successful completion of Semester IV	88
3	Bachelor of (<i>field of Study</i>) (<i>Honors</i>) Discipline (for single core discipline course of study)	After successful completion of Semester VI	132
4	Bachelor of (<i>field of Multidisciplinary courses of Study</i>) (for multiple core discipline course of study)	After successful completion of Semester VI	132
5	Bachelor of (<i>Field of Study/Discipline</i>) (<i>Honors with Research/Academic Projects/Entrepreneurship</i>) Discipline (for single core discipline course of study)	After successful completion of Semester VIII	176
6	Bachelor of (<i>field of Multidisciplinary courses of Study</i>) (<i>Honors</i>)	After successful completion of Semester VIII	176

I. B. Com. (Hons.) Structure with Credit hours

CourseCode	Course Title	Course Type	Lectur es	Tutori als	Pract ical	Cred it	Marks
SEMESTER 1							
080201001	Management Principles and Applications	DSC	3	1	0	4	100
080201002	Business Laws	DSC	3	1	0	4	100
080201003	Financial Accounting	DSC	2	1	1	4	100
GE- 1.1	Business Organisation	GE	3	1	0	4	100
GE- 1.2	Finance for Everyone	GE	3	1	0	4	100
GE- 1.3	Marketing for Beginners	GE	3	1	0	4	100
GE- 1.4	Accounting for Everyone	GE	3	1	0	4	100
GE- 1.5	Computer Applications in Business	GE	2	0	2	4	100
GE- 1.6	Bhartiya Gyan Parampara (Indian knowledge System)	GE	3	1	0	0	100
SEC- 1.1	Business Organisation	SEC	2	0	0	2	50
SEC/VOC- 1.2	Personality Development	SEC	2	0	0	2	50
SEC/VOC- 1.3	Fundamentals of Marketing	SEC	2	0	0	2	50
SEC/VOC- 1.4	Business Communication	SEC	2	0	0	2	50

SEMESTER 2							
080202001	Corporate Accounting	DSC	3	1	0	4	100
080202002	Company Law	DSC	3	1	0	4	100
080202003	Human Resource Management	DSC	3	1	0	4	100
GE- 2.1	Communication in Management	GE	3	1	0	4	100
GE- 2.2	Financial Management for Beginners	GE	3	1	0	4	100
GE- 2.3	Sales Promotion	GE	3	1	0	4	100
GE- 2.4	Computerized Accounting System	GE	2	0	2	4	100
SEC/VOC- 2.1	Competency Mapping	SEC	2	0	0	2	50
SEC/VOC- 2.2	Personal Financial Planning	SEC	2	0	0	2	50
SEC/VOC- 2.3	Personal Selling	SEC	2	0	0	2	50
SEMESTER 3							
080203001	Business Mathematics	DSC	3	0	1	4	100
080203002	Financial Management	DSC	3	0	1	4	100
080203003	Principles of Marketing	DSC	3	1	0	4	100
DSE- 3.1	Organizational Behavior	DSE	3	1	0	4	100
DSE- 3.2	Financial Markets and Institutions	DSE	3	1	0	4	100
DSE- 3.3	Brand management	DSE	3	1	0	4	100
DSE- 3.4	Financial Reporting Analysis & Valuation	DSE	3	1	0	4	100
DSE- 3.5	Yoga and Happiness	DSE	2	0	2	4	100
GE- 3.1	General Management	GE	3	1	0	4	100
GE- 3.2	Basics of	GE	3	1	0	4	100

	Advertising						
GE- 3.3	Investing in Stock Markets	GE	3	1	0	4	100
GE- 3.4	Financial Statements Analysis	GE	3	1	0	4	100
GE- 3.5	Yoga and Happiness	GE	2	0	2	4	100
SEC- 3.1	Team Building	SEC	2	0	0	2	50
SEC- 3.2	E-Commerce	SEC	2	0	0	2	50
SEC- 3.3	Advanced Spreadsheet Applications in Business	SEC	0	0	2	2	50
SEMESTER 4							
080204001	Business Statistics	DSC	3	0	1	4	100
080204002	Cost Accounting	DSC	3	1	0	4	100
080204003	International Business	DSC	3	1	0	4	100
DSE- 4.1	Human Resource Development	DSE	3	1	0	4	100
DSE- 4.2	Investment Management	DSE	3	1	0	4	100
DSE- 4.3	Sustainability Marketing	DSE	3	1	0	4	100
DSE- 4.4	Analysis of Financial Statements	DSE	3	1	0	4	100
DSE- 4.5	Decision Science	DSE	3	1	0	4	100
DSE- 4.6	Bhartiya Gyan Parampara (Indian knowledge System)	GE	3	1	0	0	100
GE- 4.1	Basics of Organisational Behaviour	GE	3	1	0	4	100
GE- 4.2	Personal Financial Planning	GE	3	1	0	4	100
GE- 4.3	Brand Management	GE	3	1	0	4	100
GE- 4.4	Accounting for Managerial Decision Making	GE	3	1	0	4	100

GE- 4.5	Fundamentals of International Business	GE	3	1	0	4	100
SEC- 4.1	Leadership and Team Development	SEC	2	0	0	2	50
SEC- 4.2	Data Visualisation	SEC	0	0	2	2	50
SEC- 4.3	Marketing of Financial Services	SEC	2	0	0	2	50
SEC- 4.4	Cyber Crime and Laws	SEC	2	0	0	2	50
SEMESTER 5							
080205001	Income- Tax Law and Practice	DSC	3	0	1	4	100
080205002	Business Economics	DSC	3	1	0	4	100
080205003	Management Accounting	DSC	3	0	1	4	100
DSE- 5.1	Organisational Democracy and Industrial Relations	DSE	3	1	0	4	100
DSE- 5.2	International Finance	DSE	3	1	0	4	100
DSE- 5.3	Consumer Affairs and Sovereignty	DSE	3	1	0	4	100
DSE- 5.4	Accounting for Mergers& Acquisitions and	DSE	3	1	0	4	100
	Valuations						
DSE- 5.5	Auditing	DSE	3	1	0	4	10
DSE- 5.6	Export-Import Management	DSE	3	1	0	4	100
DSE- 5.7	Public Administrationand Business	DSE	3	1	0	4	100
DSE- 5.8	Business Tax Proceduresand Management	DSE	3	1	0	4	100
GE- 5.1	Fundamentals of HRM	GE	3	1	0	4	100
GE- 5.2	Project Management	GE	3	1	0	4	100
GE- 5.3	Digital Marketing	GE	3	1	0	4	100
GE- 5.4	Ethics and Governance	GE	3	1	0	4	100

GE- 5.5	Consumer Affairs and Sovereignty	GE	3	1	0	4	100
SEC- 5.1	Emotional Intelligence	SEC	2	0	0	2	50
SEC- 5.2	Customer Relationship Management	SEC	2	0	0	2	50
SEC- 5.3	Social Media Analytics	SEC	2	0	0	2	50
SEC- 5.4	EXIM Procedures and Documentation	SEC	2	0	0	2	50
SEC- 5.5	Investing in Stock Markets	SEC	2	0	0	2	50
SEMESTER 6							
080206001	Business Analytics	DSC	1	0	3	4	100
080206002	Corporate Governance	DSC	3	1	0	4	100
080206003	Goods and Services Tax (GST) and Customs Law	DSC	3	1	0	4	100
DSE- 6.1	Learning and Development	DSE	3	1	0	4	100
DSE- 6.2	Investment Banking and Financial Services	DSE	3	1	0	4	100
DSE- 6.3	Advertising	DSE	3	1	0	4	100
DSE- 6.4	Industrial Relations and Labour Laws	DSE	3	1	0	4	100
DSE- 6.5	International Monetary and Financial Environment	DSE	3	1	0	4	100
DSE- 6.6	Business Research Methods	DSE	3	1	0	4	100
DSE- 6.7	Social and Environmental Accounting	DSE	3	1	0	4	100
GE- 6.1	Leadership Development	GE	3	1	0	4	100
GE- 6.2	Data Visualisation	GE	0	0	4	4	100
GE- 6.3	Distribution Logistics	GE	3	1	0	4	100
GE- 6.4	E- Filing of Returns	GE	2	0	2	4	100
SEC- 6.1	HR Analytics	SEC	2	0	0	2	50

SEC- 6.2	Applications of Econometrics in Finance	SEC	0	0	2	2	50
SEC- 6.3	Digital Marketing	SEC	2	0	0	2	50
SEC- 6.4	Artificial Intelligence in Business	SEC	2	0	0	2	50
SEC- 6.5	International Trade Logistics	SEC	2	0	0	2	50
SEC- 6.6	Forensic Accounting and Fraud Detection	SEC	2	0	0	2	50
SEC- 6.7	E- Filing of Returns	SEC	0	0	2	2	50
SEMESTER 7							
080207001	Business and Macroeconomic Policy	DSC	3	1	0	4	100
DSE- 7.1	Performance Management	DSE	3	1	0	4	100
DSE- 7.2	Entrepreneurship Development	DSE	3	1	0	4	100
DSE- 7.3	Mind Management	DSE	3	1	0	4	100
DSE- 7.4	Financial Derivatives	DSE	3	1	0	4	100
DSE- 7.5	Business Valuation	DSE	3	1	0	4	100
DSE- 7.6	Financial Technology and Analytics	DSE	3	1	0	4	100
DSE- 7.7	Integrated Marketing Communication	DSE	3	1	0	4	100
DSE- 7.8	Social Media Marketing	DSE	3	1	0	4	100
DSE- 7.9	Marketing Research	DSE	3	1	0	4	100
DSE-7.10	International Taxation	DSE	3	1	0	4	100
DSE-7.11	Corporate Tax Planning	DSE	3	1	0	4	100
DSE-7.12	Personal Tax Planning and Tax Management	DSE	3	1	0	4	100
DSE-7.13	Business Research Methods	DSE	3	1	0	4	100
GE- 7.1	Indian Ethos and Management	GE	3	1	0	4	100

GE- 7.2	Creativity and Innovation	GE	3	1	0	4	100
GE- 7.3	Sustainable Development	GE	3	1	0	4	100
GE- 7.4	People Management	GE	3	1	0	4	100
SEMESTER 8							
080208001	The Economy of Bharat	DSC	3	1	0	4	100
DSE- 8.1	Technology in HR	DSE	3	1	0	4	100
DSE- 8.2	Event management	DSE	3	1	0	4	100
DSE- 8.3	Business Ethics and Human Values	DSE	3	1	0	4	100
DSE- 8.4	Financial Risk Management	DSE	3	1	0	4	100
DSE- 8.5	Behavioural Finance	DSE	3	1	0	4	100
DSE- 8.6	Mergers, Acquisitions and Corporate Restructuring	DSE	3	1	0	4	100
DSE- 8.7	Retail Management	DSE	3	1	0	4	100
DSE- 8.8	Distribution and Logistics Management	DSE	3	1	0	4	100
DSE- 8.9	Rural Marketing	DSE	3	1	0	4	100
DSE-8.10	Advanced Business Research	DSE	3	0	1	4	100
GE- 8.1	Diversity Management	GE	3	1	0	4	100
GE- 8.2	Risk Management	GE	3	1	0	4	100
GE- 8.3	Collective Bargaining and Negotiation Skills	GE	3	1	0	4	100
GE- 8.4	Sustainability and Ethical Aspects of Marketing	GE	3	1	0	4	100
GE- 8.5	Rural Development	GE	3	1	0	4	100

Management Principles and Applications

Code :- 080201001 DSC

Credit -4

Objective: The course aims to familiarize the learner with extant and emerging management theories and practices for reflective and holistic thinking on management principles and practices.

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

1. Describe the various levels of management and applicability of management principles.
2. Evaluate a company's competitive landscape as per Porter's Five-force model.
3. Demonstrate various types of authority, delegation and decentralization in authority
4. Demonstrate various types of leadership styles and identify the motivation techniques used by leaders.

Course Contents:

Unit 1: Introduction

Meaning and importance of management; Coordination mechanisms in organisations; Management theories-classical, neo-classical and modern constructions of management; Managerial functions; Managerial roles (Mintzberg); Managerial competencies.

Unit 2: Planning

Organisational objective setting; Decision making environment (certainty, risk, uncertainty); Techniques for individual and group decision-making; Planning vis-à-vis Strategy- meaning and elements of business firm environment- micro, meso, and macro; Industry structure, Business-level strategic planning.

Unit 3: Organising

Decentralization and Delegation; Factors affecting organisational design; Departmentalization; Organisational structures and Organograms: traditional and modern, comparative suitability and changes over time; formal- informal organisations' interface.

Unit 4: Directing and Controlling

Motivation- meaning, importance and factors affecting motivation; Leadership- meaning, importance and factors affecting leadership, leadership styles, and followership. Controlling- Principles of controlling; Measures of controlling and accountability for performance.

Suggested Readings :

- Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
- Drucker, P. F. (1999). Management Challenges for the 21st Century. Harper Collins Publishers Inc.
- Gupta C.B. and Mathur S. Management Principles and Applications. Scholar Tech Press, Delhi.
- Griffin. Management Principles and Application. Cengage.
- Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. McGraw Hill Publications
- Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP,

- Laasch, O. (2022), Principles of Management, 2e, Sage Textbook
 - Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. Vikas Publications.
 - Mitra J.K.(2018).Principles of Management.Oxford University Press.
 - Rao, V.S.P. Management Principles and Applications. Taxmann Publications.
 - Tulsian, P.C. & Pandey, V. -Business Organisation & Management|| Pearson Education, India
- .

Business Laws

Code:- 080201002 DSC

Credit -4

Objective: To impart basic knowledge of the important business laws relevant for the inception and conduct of general and business activities with relevant case laws.

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

1. Examine basic aspects of contracts v is-a-v is agreements and subsequently enter into valid business propositions.
2. Describe various modes of discharge of contract and remedies available in case of breach.
3. Recognize and differentiate between the special contracts.
4. Analyse the rights and obligations under the Sale of Goods Act.

Unit 1: The Indian Contract Act, 1872

Contract – meaning, characteristics and kinds; Essentials of a valid contract - offer and acceptance, consideration, contractual capacity, free consent, legality of objects; Void agreements; Quasi–contracts.

Unit 2: Discharge of Contract and Remedies for Breach

Modes of discharge of contract: performance of contract, mutual agreement, supervening impossibility, lapse of time, operation of law, breach of contract; Remedies for breach of contract: rescission, suit for damages, quantum merit, suit for specific performance; suit for injunction.

Unit 3: Introduction to Special Contracts

Contracts of Indemnity and Guarantee; Contracts of Bailment and Pledge; Contract of Agency.

Unit 4: The Sale of Goods Act, 1930

Contract of sale; Meaning and difference between sale and agreement to sell; Conditions and Warranties; Transfer of ownership in goods including sale by non-owners; Performance of the Contract of Sale; Unpaid seller – meaning and rights of an unpaid seller against the goods.

Suggested Readings:

- Bhushan B., Kapoor N. D., Abbi R. and Kapoor R. Elements of Business Laws. Sultan Chand
- Dagar, I. and Agnihotri, A., Business Laws, Sage Textbook
- Jagota R. Business Laws. MKM Publishers ScholarTech Press.
- Kuchhal, M. C. and Kuchhal V. Business Laws. New Delhi. Vikas Publishing House.
- Maheshwari, S. N., Maheshwari, S. K. *A Manual of Business Laws*. Himalaya Publishing House Pvt. Ltd.
- Maheshwari, S. N., Maheshwari, S. K. *Business Laws*. Himalaya Publishing House Pvt. Ltd.
- Sharma, J.P. and Kanojia S. Business Laws. New Delhi. Bharat Law House Pvt. Ltd.
- Singh, Avtar. The Principles of Mercantile Law. Lucknow. Eastern Book Company.
- Sulphery, M. M., Basheer, Az-Har. Laws for Business, 5th ed. PHI Learning
- Tulsian P.C. Business Law. New Delhi. Tata McGraw Hill.

Financial Accounting

Code :-080201003 DSC

Credit - 4

Objective: The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

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

1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements.
2. Demonstrate the accounting process under a computerized accounting system.
3. Measure business income applying relevant accounting standards.
4. Evaluate the impact of depreciation and inventories on Business Income.
5. Prepare the Financial Statements of sole proprietor firms and Not-For-Profit Organisations.

Unit 1: Theoretical Framework and Accounting Process:

- (i) Financial Accounting Principles: Meaning and need; Generally Accepted Accounting Principles (GAPP): Entity, Money Measurement, Going Concern, Cost, Revenue Recognition, Realization, Fundamental Accounting Assumptions, Accruals, Periodicity, Full Disclosure, Consistency, Materiality, and Prudence (Conservatism). Fundamental Accounting Assumptions as per AS 1.

Accounting Standards: Concept, benefits, and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence vs adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) – meaning, need, and scope.

Unit 2: Business Income, Accounting for Property, Plant and Equipment, and Valuation of Inventory:

- (a) Business income: Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income.
- (b) Revenue recognition with reference to AS 9.
- (c) Accounting for Property, Plant, and Equipment with reference to AS 10. Impact of Depreciation on measurement of business income. Accounting for Intangible Assets with reference to AS 26.
- (d) Valuation of Inventory with reference to AS 2. Impact of inventory valuation on measurement of business income by using FIFO, LIFO, and Weighted Average Method.

Unit 3: Financial Statements of Sole Proprietorship and Not-for-Profit Organisations:

Preparation of Financial Statements of Sole Proprietorship and Not-for-Profit Organisations.

Unit 4: Accounting for Inland Branches, Departments and Leases:

- (a) Accounting for Inland Branches: Concept of Dependent branches; Branch Accounting as per- Debtors System, Stock and Debtors' System.

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- (b) Accounting for Departments (excluding Mark-up Account).
- (c) Accounting for Leases with reference to AS 19.

Suggested Readings:

- Anthony, R. N., Hawkins, D., & Merchant, K. A. -Accounting: Text and Cases|| McGraw-Hill Education India.
- Batra, J.K., Accounting and Finance for Non-finance Managers, Sage Textbook
- Bhattacharyya. A.K. Essentials of Financial Accounting, 6th ed. PHI learning;
- Narayanaswamy, R. Financial Accounting: A Managerial Perspective, 7th ed. PHI learning
- Dam, B. B., & Gautam, H. C. -Financial Accounting|| Gayatri Publications, Guwahati.
- Goldwin, N., Alderman, W., & Sanyal, D. -Financial Accounting|| Cengage Learning, Boston.
- Goyal, B. K., & Tiwari, H. N. -Financial Accounting|| Taxmann Publication, New Delhi.
- Horngren, C. T., & Philbrick, D. -Introduction to Financial Accounting|| Pearson Education, London.
- Kumar, A. -Financial Accounting|| Singhal Publication.
- Lal, J., Srivastava, S. & Abrol Shivani. -Financial Accounting Text & Problems|| Himalaya Publishing House, Mumbai.
- Lt Bhupinder -Financial Accounting – Concepts and Applications|| Cengage.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. -Financial Accounting|| Vikas Publishing House Pvt. Ltd., New Delhi.

Business Organisation

GE- 1.1

Objective: The course aims to familiarize the students with the forms of business organisation and contemporary issues.

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

1. Examine the dynamics of them unsuitable form of business organizations indifferent situations.
2. Evaluate the various elements affecting the business environment.
3. Analyse business models for different organisations.
4. Record and report emerging issues and challenges of business organisations.
5. Defend changes in the working pattern of modern organisations

Unit 1: Introduction

Business – Concept, nature and scope, business as a system, business objectives, business and environment interface, distinction between business, commerce and trade, Business ethics, social responsibilities of Business

Unit 2: Business Enterprises

Forms of Business Organisation: Sole Proprietorship, Partnership firm, Joint Stock Company, One Person Company, Cooperative society; Limited Liability Partnership; Multinational Corporations; Choice of Form of Organisation; Business Combination: Need and Objectives, Forms: Mergers, Takeovers and Acquisitions.

Unit 3: Business Environment

Meaning and significance of Business environment, Internal and external environment, Dimensions of Business Environment; Uncertainty and business; Environmental Analysis and Diagnosis, Environment scanning techniques: SWOT and ETOP.

Unit 4: Entrepreneurship: Founding the Business

Entrepreneur-Entrepreneurship-Entreprise; entrepreneurial ideas and opportunities in contemporary business environment; Process of entrepreneurship; Forms of entrepreneurship; Skill India, Startup India, Make in India, Glocalisation.

Suggested Readings:

- Basu, C. (2017). Business Organisation and Management. McGraw Hill Education.
- Chhabra, T. N. Business Organisation and Management. Sun India Publications. New Delhi.
- Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
- Kaul, V. K. (2012). Business Organisation Management. Pearson Education.
- Koontz, H., &Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.
- Singh, B. P., & Singh, A. K. Essentials of Management. New Delhi. Excel Books Pvt.

Finance For Everyone

GE- 1.2

Objective: The course aims to offer an integrated approach to the understanding of concepts and applications of financial planning.

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

1. Explain the importance of financial literacy and the institutions providing financial services.
2. Prepare a financial plan, budget and manage personal finances.
3. Open, avail and manage services offered by banks.
4. Open, avail and manage services offered by post offices.
5. Plan for life insurance and property insurance.

Course Contents:

Unit 1: Introduction, Financial Planning and Budgeting

Meaning, importance and scope of financial literacy; Prerequisites of financial literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, post offices, mobile app based services. Need of availing of financial services from banks, insurance companies and postal services. Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources;

Unit 2: Banking Services

Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – savings bank account, term deposit, current account, recurring deposit; pan card, address proof, KYC norm; Various types of loans – education loan, consumer durable loan, vehicle loan, housing loan, short term, medium term, long term, microfinance, bank overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge, Agricultural and related interest rates offered by various nationalized banks;

Unit 3: Financial Services from India Post Office

Post office savings schemes: savings bank, recurring deposit, term deposit, monthly income scheme, kisan vikas patra, NSC, PPF, senior citizen savings scheme, sukanya samriddhi yojana; India post payments bank. money transfer: money order, e-money order. instant money order, collaboration with the western union financial services; mo videsh, international money transfer service, money gram international money transfer, Indian postal order.

Unit 4: Insurance Services

Life insurance policies: life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans, comparison of policies offered by various life insurance companies, comparison of policies offered by various health insurance companies. Property insurance policies. Post office life insurance schemes: postal life insurance and rural postal life insurance.

Unit 5: Stock Markets – Some Basic Concepts

Terms used in stock markets: SENSEX, NIFTY, primary markets, secondary markets, initial

public offering(IPO), follow-on public offering (FPO), offer for sale (OFS), block deal, equity shares, preference shares, debentures, bonus shares, stock split, dividend, buyback, DEMAT account, trading account, delivery instruction slip (DI Slips), blue chips, defensive stocks, face value, market value, market capitalisation, pre-opening session, trading session, opening price, closing price, business days, bull, bear, bull market, bear market, risk, stop loss, derivatives, call option, put option, hedge, holding period;.

Suggested Readings:

- Avadhani, V. A. -Investment Management|| Himalaya Publishing House Pvt. Ltd., Mumbai.
- Batra, J.K., Accounting and Finance for Non-finance Managers, Sage Textbook
- Bhattacharya(2018). Indian Financial System.Oxford University Press.
- Chandra, P. -Investment Game: How to Win|| Tata McGraw Hill Education, New Delhi.
- Kothari, R. -Financial Services in India-Concept and Application|| Sage Publications India Pvt. Ltd., New Delhi.
- Milling, B. E. -The Basics of Finance: Financial Tools for Non-Financial Managers|| Universe Company, Indiana,
- Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. -Financial Planning|| Sage Publications India Pvt. Ltd., New Delhi.
- Sofat, Rajni & Hiro, Preeti Basic Accounting, 3rd ed. PHI learning
- Zokaityte, A. -Financial Literacy Education|| Palgrave Macmillan, London.

Marketing for Beginners

GE- 1.3

Objective: The structure of this course is to provide basic understanding of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing scenario in India.

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

1. Evaluate the companies following societal marketing concepts and along with their social initiatives.
2. Judge the segmentation of a product, service, event, organization of companies.
3. Analyse the process of value creation through marketing decisions involving product, pricing and its distribution.
4. Compare the pricing strategies of various companies.
5. Explain marketing decisions involving product promotion and to acquire knowledge about the various developments in the marketing area.

Unit 1: Introduction to Marketing and Marketing Environment

Introduction to Marketing: Concept, Scope and Importance; Marketing Philosophies; Marketing Mix for goods and services.

Marketing Environment: Need for studying marketing environment; Micro environment- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environment- demographic, economic, natural technological, politico-legal and socio-cultural factors.

Unit 2: Consumer Behaviour and Marketing Strategies

Consumer Behaviour: Need for studying consumer Behaviour; Stages in consumer buying decision process, Factors influencing consumer's buying decisions.

Marketing Strategies: Market segmentation-concept and bases of segmenting consumer markets; Market Targeting; Product Positioning- concept and bases.

Unit 3: Product Decisions

Concept and classification; Product mix; Branding; Packaging; Labeling; Product support services; Product life cycle-concept and marketing strategies.

Unit 4: Pricing Decisions and Distribution Decisions

Pricing Decisions: Objectives; Factors affecting price of a product; Pricing strategies for new products- penetration pricing and skimming pricing.

Distribution Decisions: Channels of Distribution: types and functions; Wholesaling and retailing; factors affecting the channels of distribution; Logistics Decisions.

Suggested Readings

- Baines Et AL(2021).Fundamentals of Marketing.Oxford University Press.
- Etzel, M. J., Walker, B. J., Stanton, W. J., Pandit, A. (2010). Marketing. Mc Graw Hill.
- Kapoor, N. Principles of Marketing, 2nd ed. PHI learning
- Kotler, P., Armstrong, G., Agnihotri, P. (2018). Principles of Marketing. Pearson Education. Indian edition.
- Kotler, P., Chernev, A., Keller, K. L. (2022). Marketing Management. United Kingdom: Pearson Education.
- Levy, M., Grewal, D. (2022). Marketing. United States: McGraw-Hill Education.
- Masterson, R. (2022), Marketing, 5ed., Sage Textbook
- Ramaswamy, N, (2018), Marketing Management, Sage Textbook
- Sharma, K., Aggarwal S. (2021). Principles of Marketing. Taxmann Publications.

Accounting For Everyone **GE- 1.4**

Objective: The course aims to help learners coming from non-commerce backgrounds acquire basic knowledge of financial accounting and to impart preliminary skills for recording various kinds of financial transactions and prepare financial statements.

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

1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements.
2. Demonstrate the accounting process under a computerized accounting system.
3. Measure business income applying relevant accounting standards.
4. Evaluate the impact of depreciation and inventories on Business Income.
5. Prepare the Financial Statements of sole proprietor firms and Not-For-Profit Organisations.

Unit 1: Introduction to Accounting and Accounting Principles

Accounting - Meaning, Importance, Need, objectives, advantages and limitations. Accounting as an information system, user of accounting information, sources of accounting information.

Some Basic Accounting Terms – Transactions, Accounts, Assets, Liabilities, Capital, Drawings, Expenditure and Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit.

Accounting Principles Basis of Accounting – Cash, Accrual and Hybrid. Difference between Double Entry system and Single entry system (accounting for incomplete records).

Unit 2: Recording of transactions

Identification of transactions and events for recording, Classifications of accounts (Traditional):

Personal Account, Real Account and Nominal Account, Classifications of accounts (Modern):

Assets, Liabilities, Capital, Income and expenses. Accounting Equation, Rules of debit and credit. Basis of recording – vouchers, Journalising the transactions.

Unit 3: Preparation of Accounts and Depreciation Accounting

Preparation of Ledger, Cash Book including bank transactions and depreciation accounting: concept, features, causes, methods (SLM and WDV), charging to assets account.

Unit 4: Preparation of Financial Statement

Trial Balance; Concept of Revenue and Capital expenditure; Preparation of Trading and Profit & Loss Account and Balance Sheet for a sole proprietor with basic adjustments.

Suggested Readings:

- Bhupinder, Lt. Principles of Financial Accounting, Cengage.
- Batra, J.K., Accounting and Finance for Non-finance Managers, Sage Textbook
- Goyal, B. K., & Tiwari, H. N. Financial Accounting. Taxmann Publication, New Delhi.
- Gupta, R. L., & Radhaswamy, M. Financial Accounting. S. Chand Publishing, New Delhi.
- Hatfield, L. Accounting Basics. Amazon Digital Services LLC.

Computer Applications in Business

GE- 1.5

Objective: This paper aims to impart computer knowledge that will enable them with the ability to handle and analyse data for decision making and presenting it to the person concerned in the form of presentations and/or reports in the fast moving business world.

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

1. Describe the various concepts and terminologies used in computing, computer networks and the internet.
2. Examine document creation for report making and communication.
3. Identify and make good presentations.
4. Identify the spreadsheet knowledge acquired through this paper in solving real life problems that help in decision making.

Unit 1: Introduction

Computing: Concept of computing, Data and information; Computing Interfaces: Graphical User Interface (GUI), Command Line Interface (CLI), Touch Interface, Natural Language Interface (NLI); data processing; applications of computers in business.

Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer-to-peer Computing; Wireless Networking; Securing Networks: firewall.

Unit 2: Word Processing

Introduction to word Processing, Word processing concepts, Use of Templates and styles, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes.

Unit 3: Preparing Presentations

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as pdf handouts and videos.

Unit 4: Spreadsheet basics

Spreadsheet concepts, Managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs; Flash-fill; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges.

Suggestive Readings:

- Jain, H. C. & Tiwari, H. N. -Computer Applications in Business|| Taxmann, Delhi.
- Joseph, P.T.,S.J. E-Commerce: An Indian Perspective, 6th ed. PHI Learning
- Mathur, S. & Jain, P. -Computer Applications in Business|| Galgotia Publishing Company
- Madan, S. -Computer Applications in Business|| Scholar Tech Press, Delhi.
- Sharma, S.K. & Bansal, M. -Computer Applications in Business|| Taxmann, Delhi.
- Thareja R(2019). Fundamentals of Computers. Oxford University Press.
- Thareja R(2018). IT & Its Business Application.Oxford University Press.
- Walkenbach, J. -MS Excel 2016, Bible||. John Wiley & Sons, USA.
- Winston, W. L. -MS Excel 2013, Data Analysis & Business Modeling|| Microsoft Press, USA.

Additional Readings:

- Benninga, S. -Financial Modeling|| The MIT Press, USA.

Note: Learners are advised to use the latest edition of readings.

Bhartiya Gyan Parampara (Indian Knowledge System)

GE- 1.6

Objective: The course aims to familiarize the students with astonishing breadth and depth of the Indian scientific and knowledge tradition.

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

1. Apportion the experience of Gurukul system of education Indian culture
2. Explain the concept of oneness(EkatmaBhav).
3. Use meditation on Panchkoshas and Chakras for enhancing productivity.
4. Apply the management principles from the epics and compare with the policies and schemes of Government of India.

Course Contents:

Unit 1: Bhartiya Gyan Parampara (Indian Knowledge System) – An Overview

Importance of Ancient Knowledge; Defining Indian Knowledge System; The Indian Knowledge System Corpus- A Classification Framework; Some unique aspects of Indian Knowledge System: Nuances of an Oral Tradition

Unit 2: Knowledge: Framework and Classification

Tarka: The Indian Art of Debate- The Knowledge Triangle; Prameya – A Vaisesikan Approach to Physical Reality- Dravyas, Attributes, Action; Vaisesikan Worldview of ‘Existence’; Pramana; Samasya; Framework for establishing Valid Knowledge – Deductive/ Inductive Logic Framework, Potential Fallacies in the Reasoning Process, Established Tenets in a Field of Study.

Unit 3: Health, Wellness and Psychology

Impact of Yoga Way of life on Emotional Intelligence of Managers; Ayurveda- Definition of Health; Tri- dosas – Relationship to Health; The Body- Mind- Intellect- Consciousness Complex; Consciousness- The True Nature of an Individual; Five layered Consciousness of an Individual (Panchkoshas); Chakra System (Energy centres).

Unit 4: Governance and Public Administration

Ramayana on Great Attributes, Dos, and Don'ts of a King; Arthasastra- Governance and Administration; Relevance of Arthasastra; Kautilyan State; Vidura- niti – Advice to a King- The Amatya, Settlements and Land Use (Janapada), Fortified Capital city (Durga), Treasury and State Economy (Kosa), Law & Order and Security (Danda), Foreign Policy and Allies (Mitra); Public Administration- Perspectives from the Epics

Suggested Readings:

- Mahadevan, B., Bhat, V. R., Pavana, N. (2022) Introduction to Indian Knowledge System Concepts and Applications. PHI Learning
- Delpe (2005). Hidden dangers of meditation and yoga. Payal Books
- Patanjali Yog Sutra

Business Organisation

SEC- 1.1

Objective: The course aims to familiarize the students with the forms of business organisation and contemporary issues.

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

1. Examine the dynamics of them suitable form of business organizations indifferent situations.
2. Evaluate the various elements affecting the business environment.
3. Analyse business models for different organisations.
4. Record and report emerging issues and challenges of business organisations.

Course Contents:

Unit 1: Introduction

Business – Concept, nature and scope, business as a system, business objectives, business and environment interface, distinction between business, commerce and trade, Business ethics, social responsibilities of Business.

Unit 2: Business Enterprises

Forms of Business Organisation: Sole Proprietorship, Partnership firm, Joint Stock Company, One Person Company, Cooperative society; Limited Liability Partnership; Multinational Corporations; Choice of Form of Organisation; Business Combination: Need and Objectives, Forms: Mergers, Takeovers and Acquisitions.

Unit 3: Business Environment

Meaning and significance of Business environment, Internal and external environment, Dimensions of Business Environment; Uncertainty and business; Environmental Analysis and Diagnosis, Environment scanning techniques: SWOT and ETOP.

Unit 4: Entrepreneurship: Founding the Business

Entrepreneur-Entrepreneurship-Enterprise; entrepreneurial ideas and opportunities in contemporary business environment; Process of entrepreneurship; Forms of entrepreneurship; Skill India, Start Up India, Make in India, Glocalisation.

Suggested Readings:

- Basu, C. (2017). Business Organisation and Management. McGraw Hill Education.
- Chhabra, T. N. Business Organisation and Management. Sun India Publications. New Delhi.
- Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
- Kalra,S & Singhal,N. *Business Organisation and Management*. Scholar Tech Press, Delhi.
- Kaul, V. K. (2012). Business Organisation Management. Pearson Education.
- Koontz, H., &Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.

Personality Development

SEC- 1.2

Objective: The course aims to provide in-depth information about personalities. It will help the learner gain a better understanding about those around.

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

1. Gather a detailed understanding about personality development, personality traits, types etc.
2. Learn their personality better and understand the stages of personality development and enhance their self-esteem.
3. Explain attitudes better and learn about negative and positive attitudes.
4. Learn about various skills for employability to enhance personality

Unit 1: Introduction to Personality Development

Definition of Personality, Determinants of Personality, Types and Traits of Personality, Understanding Self; Self Awareness, Social Awareness, Self-Management and Relationship Management.

Unit 2: Self-Esteem

Define self-esteem, Symptoms, Advantages, Do's and Don'ts to develop positive self-esteem; Low self-esteem, Symptoms, Personality having low self-esteem, Positive and negative self-esteem. Self-Confidence, ways to enhance self-confidence.

Unit 3: Interpersonal Relationships

Define Interpersonal Relationships, difference between aggressive, submissive and assertive Behaviours, Lateral thinking, Enhancing Interpersonal Skills to improve relationships.

Unit 4: Attitude Development

Concept, Significance, Factors affecting attitudes; Positive attitude, Advantages, Negative attitude, Disadvantages, Ways to develop positive attitude, Carl Jung's contribution to personality development, theory of attitude (any 2).

Suggested Readings:

- Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi.
- Effective Business Communication – H.Murphy.
- Essentials of Business Communication - Rajendra Pal and J. S. Korlhalli - Sultan Chand & Sons, New Delhi.
- Hurlock Elizabeth B Personality Development Tata Mcgraw Hill New Delhi.
- Mcgrath Eh Basics Management Skills For All Printish Hall Of India Pvt Ltd NewD

Finance For Everyone

SEC- 1.3

Objective: The course aims to offer an integrated approach to the understanding of concepts and applications of financial planning.

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

1. Explain the importance of financial literacy and the institutions providing financial services.
2. Prepare a financial plan, budget and manage personal finances.
3. Open, avail and manage services offered by banks.
4. Open, avail and manage services offered by post offices.
5. Plan for life insurance and property insurance.

Unit 1: Introduction, Financial Planning and Budgeting

Meaning, importance and scope of financial literacy; Prerequisites of financial literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, post offices, mobile app based services. Need of availing of financial services from banks, insurance companies and postal services.

Unit 2: Banking Services

Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – savings bank account, term deposit, current account, recurring deposit; pan card, address proof, KYC norm; Various types of loans – education loan, consumer durable loan, vehicle loan, housing loan, short term, medium term, long term, microfinance, bank overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge, Agricultural and related interest rates offered by various nationalized banks;

Unit 3: Financial Services from India Post Office

Post office savings schemes: savings bank, recurring deposit, term deposit, monthly income scheme, kisan vikas patra, NSC, PPF, senior citizen savings scheme, sukanya samriddhi yojana; india post payments bank. money transfer: money order, e-money order. instant money order, collaboration with the western union financial services; mo videsh, international money transfer service, money gram international money transfer, indian postal order.

Unit 4: Insurance Services

Life insurance policies: life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans, comparison of policies offered by various life insurance companies, comparison of policies offered by various health insurance companies. Property insurance policies. Post office life insurance schemes: postal life insurance and rural postal life insurance.

Suggested Readings:

- Avadhani, V. A. -Investment Management|| Himalaya Publishing House Pvt. Ltd., Mumbai.
- Batra, J.K., Accounting and Finance for Non-finance Managers, Sage Textbook
- Chandra, P. -Investment Game: How to Win|| Tata McGraw Hill Education, New Delhi.
- Kothari, R. -Financial Services in India-Concept and Application|| Sage Publications India

Fundamentals of Marketing

SEC- 1.4

Objective: The course aims to equip and develop marketing skills in learners through knowledge of concepts, tools and techniques of marketing to create a marketing mix for a product.

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

1. Evaluate the companies following societal marketing concepts and along with their social initiatives.
2. Judge the segmentation of a product, service, event, organization of companies.
3. Analyse the process of value creation through marketing decisions involving product, pricing and its distribution.
4. Compare the pricing strategies of various companies.
5. Explain marketing decisions involving product promotion and to acquire knowledge about the various developments in the marketing area.

Course Contents:

Unit 1: Introduction to Marketing:

Marketing - Concept, Scope and Importance; Marketing Mix of Goods and Services.

Market Selection: Choosing market value through STP. Market Segmentation- Concept and bases, Market Targeting, Product Positioning – concept and bases.

Unit 2: Product and pricing Decisions:

Product Decisions: Concept and classification; Levels of Product, Branding, Packaging, Labelling and Product support services.

Pricing Decisions: Factors affecting the price of a product; New Product Pricing: Skimming and penetration pricing.

Unit 3: Distribution and Promotion Decisions:

Distribution Decisions: Channels of distribution- types and functions, factors affecting choice of distribution channel, Logistics decisions.

Promotion Decisions: Significance of promotion, Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing.

Suggested Readings:

- Baines Et AL(2021). Fundamentals of Marketing. Oxford University Press
- Etzel, M. J., Walker, B. J., Stanton, W. J., Pandit, A. (2010). *Marketing*. Mc Graw Hill.
- Kapoor, N. Principles of Marketing, 2nd ed. PHI learning
- Kotler, P., Armstrong, G., Agnihotri, P. (2018). *Principles of Marketing*. Pearson Education. Indian edition.
- Masterson, R. (2022), Marketing, 5ed., Sage Textbook
- Ramaswamy, N, (2018), Marketing Management, Sage Textbook

Business Communication

SEC- 1.5

Objective: The course aims to train students to enhance written as well as oral communication in the corporate world. This course will help students in understanding the principles and techniques of business communication. Also, to understand the use of electronic media for communication.

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

1. Explain the need for communication in management.
2. Appreciate the need of effective writing for communication.
3. Demonstrate the skill of effective report writing and summarizing annual reports.
4. Analyse business correspondence and e-correspondence.

Course Contents:

Unit 1: Introduction to the essentials of Business Communication

Meaning, process and functions. Need and importance. Medium: verbal & non-verbal communication. Channels: formal & informal. Levels of communication. Direction of communication: downward, upward, lateral, & diagonal. Effective communication: difficulties/barriers and solutions. Interactive and non-interactive techniques of communication. Listening as a tool of communication, Guidelines for effective listening.

Unit 2: Effective Writing

Guidelines for clear writing. References, bibliographical research tools. Citing methods, footnotes, discussion footnotes. Use of library and internet for collection, classification and interpretation of data and information.

Unit 3: Report Writing

Types of reports. Formal report: components and purpose. Organising information: outlining & numbering sections, section headings, sub-headings, & presentation. Writing reports on field work/visits to industries, business concerns. Summarising annual reports of companies: purpose, structure and principles. Drafting minutes.

Unit 4: Business Correspondence and E-Correspondence

Need and importance of business letters. Office memorandum, office circulars, notices and orders. Technology for communication. Effective IT communication tools. Electronic mail: advantages, safety and smartness in email. E-mail etiquettes.

Suggested Readings:

- C.B.Gupta (2019). Essentials of Business Communication, Sultan Chand & Sons.
- Kaul, A. Effective Business Communication, 2nd ed. PHI learning
- Lesikar, R.V. & Flatley, M.E. (2001). Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New

SEMESTER- II

Corporate Accounting

Code :- 080202001 DSC

Credit - 4

Objective: The course aims to help learners to acquire conceptual knowledge of corporate accounting systems and to learn the techniques of preparing the financial statements of companies

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

1. Examine the matters related to issues of share capital, debentures, bonus shares, redemption no preference shares and debentures of a company.
2. Examine the annual reports of business organizations to find out whether applicable accounting standards (AS and IndAS) are complied with or not.
3. Prepare a report on amalgamation of companies from news articles.
4. The preparation of financial statements of companies manually as well as using online software.
5. Analyse the voluntary and mandatory information contained in the financial statements.

Unit 1: Accounting for Share Capital and Debentures:

Types of shares; Accounting for Share Capital, Issue of Rights and Bonus Shares; ESOPs and Buy-Back of shares; Issue and Redemption of preference Shares and Debentures. Underwriting of Shares and Debentures. [In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable.]

Unit 2: Financial Statements of Companies:

Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Related Parties as per AS-18, Preparation of Statement of Profit and Loss, Balance Sheet, Statement of Equity and Cashflow Statement manually and using appropriate software. Interpreting the ratios calculated as per Schedule III of the Companies Act 2013 [with reference to Relevant Accounting Standards (AS and Ind AS) and the relevant provisions of The Companies Act, 2013, as applicable.]. Calculation of EPS as per AS 20.

Unit 3: Valuation of Intangible Assets and Shares:

Valuation of Intangible Assets and Shares. Value Added Statement, Economic Value Added, Market Value Added, Shareholder Value Added.

Unit 4: Amalgamation of Companies and Internal Reconstruction:

- (a) Accounting for Amalgamation of Companies (excluding inter-company holdings) applying AS 14/Ind AS 103.
- (b) Accounting for Different forms of Internal Reconstruction (excluding drafting of Internal Reconstruction Scheme).

Suggested Readings:

- Bergeron, B. -Essentials of XBRL: Financial Reporting in the 21st Century|| John Wiley & Sons, New Jersey.
- Dam, B. B. & Gautam, H. C. -Corporate Accounting|| Gayatri Publications, Guwahati.
- Goyal, B. K. -Corporate Accounting|| Taxmann Publication, New Delhi.
- Goyal, V. K., & Goyal, R. -Corporate Accounting|| PHI Learning, New Delhi.
- Jain, S. P., & Narang, K. L. -Corporate Accounting|| Kalyani Publishers, New Delhi.
- Kumar, A. -Corporate Accounting|| Singhal Publications, New Delhi.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. -Corporate Accounting|| Vikas Publishing House, New Delhi.
- Monga, J. R. & Bahadur, R. -Fundamentals of Corporate Accounting|| Scholar Tech Press, New Delhi.
- Mukherjee, A., & Hanif, M. -Corporate Accounting|| Tata McGraw Hill Education, New

Company Law

Code:- 080202002 DSC

Credit – 4

Objective: The course aims to develop and comprehend business and its processes in accordance with the provisions of the Companies Act, 2013 while analysing case laws.

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

1. Analyse the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act, 2013 and Rules.
2. Recognize the basic legal documents and their usage essential for formation of a company.
3. Analyse the process and documents required for raising capital for the company.
4. Evaluate the process of company meetings and corporate decision making.

Unit 1: Introduction

Meaning and characteristics of a company; Lifting of corporate veil; Overview of administration of Company Law; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company; Association not for profit; Illegal association.

Unit 2: Formation and Incorporation documents

Formation of company, promoters, their legal position and pre-incorporation contracts; Online registration of a company. Memorandum of Association and its alteration, Articles of Association and its alteration, Doctrine of constructive notice, Doctrine of ultra vires and indoor management.

Unit 3: Share Capital

Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; Book building. Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback, split of shareholders and provisions regarding buyback; Transfer and transmission of shares; Demat system.

Unit 4: Management and Meetings

Directors: Legal position, Disqualifications, Director Identification Number (DIN); Classification of directors-Additional, Alternate and Casual directors, Women directors, Independent director, small shareholder's director; Appointment, Removal of directors; Powers and Duties; Key managerial personnel (KMP); Board Meetings; Shareholders' meetings: AGM and EGM. Convening and conduct of meetings: Requisites of a valid meeting; Resolutions (Virtual meetings); Postal ballot; e-voting.

Suggested Readings:

- Chadha R. & Chadha, S. Corporate Laws, Scholar Tech Press, Delhi.
- Das & Roy(2018). Company Laws. Oxford University Press
- Jagota, R. Corporate Laws. Taxmann Pvt Ltd, Delhi.
- Kaur H. Company Law Kitab Mahal, Delhi
- Kapoor, N. D. (2022). Corporate Laws. Sultan Chand
- Kuchhal, M. C., Kuchhal, A. & Gupta, S., Modern Indian Company Law, Mahavir

Human Resource Management

Code – 080202003 DSC

Credit - 4

Objective: The course aims to acquaint the learners with the techniques and principles to manage human resources of an organisation for better performance and workplace environment.

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

1. Demonstrate necessary skills to design an HR policy that improves the work environment.
2. Analyse job requirements and prepare a Human Resource Plan;
3. Match the skills with the job requirement and preparation of report on job analysis;
4. Organize a non boarding programme an organisation;
5. Describe and apply the use of different kinds of training and development strategies in real life situations;

Course Contents:

Unit 1: Introduction to Human Resource Management

Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of HRM- Workplace diversity, empowerment, downsizing, VRS, work life balance.

Unit 2: Procurement of Human Resource

Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention of employees.

Unit 3: Upgrading Employees: Training and Development

Concept and significance; Role specific and competency-based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, hands on, shadowing, e-learning, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.

Unit 4: Performance Appraisal and Compensation Management

Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job Transfer and promotion.

Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

Suggested Readings:

- Aswathappa, K. & Dash, S. (2021). Human Resource Management-Text and cases, Ninth Edition, Tata McGraw-Hill.
- Chhabra, T. N. & Chhabra, M. (2020). Human Resource Management. Delhi:Sun India Publications.
- Decenzo, D.A., & Robbins, S. P. (2009). Fundamental of Human Resource Management. New Jersey; Wiley.
- Dessler G. & Varrkey B. (2020). Human Resource Management, Sixteenth Edition Pearson Paperback.
- French, W. L. (2006). Human Resource Management. Boston: Houghton Mifflin.
- Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.

Competency Mapping

SEC- 2.1

Objective: The course aims to give input regarding competency aspect of human resource management and also integrates competency of an employee with the human resource practices.

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

1. Analyse various basics concepts of Competency.
2. Understand the framework for Competency Management.
3. Experience the process of designing a Competency Model.
4. Interpret the concept of Concept Mapping.
5. Integrate Competency Mapping to various HR applications.

Course Contents:

Unit 1: Introduction to the concept of Competency

Concept and Definition of Competency, History of Competency, Basic Components of Competency Knowledge, Skill, Attitude (KSA), Compare Competence and Competency, Performance vs Competency, Types of Competency- Generic/Specific Competency, Threshold/Performance Competency, Managerial/Human Competency, Limitations Of Competency.

Unit 2: Framework of Competency Management

Need and Importance of Competency framework, Types of Competency Models- The Iceberg Model, The Lancaster Model of Managerial Competence, Competency Models for HR Professionals.

Unit 3: Designing Competency Models

Stages in Developing and Implementing Competency Models-Understanding job positions, Data collection instruments for job descriptions, Validation of the competency model after data gathering ,Competency Gap Analysis, Validation, and Benchmark; Competency assessment - 360 degrees.

Unit 4: Competency Mapping

Define Competency Mapping, Need for Competency Mapping, Purpose of Competency Mapping, Compare Competence Map and Competency Mapping, Steps in developing Competency Mapping.

Suggested Readings:

- McClelland, David Competence at Work, Spencer and Spencer,1993
- Sanghi, S., The Handbook of Competency Mapping: Understanding, Designing and Implementing Competency Models in organisations.2nd ed. SAGE Publications Pvt.ltd 2007,India.
- Sharma, Radha. 360 degree feedback, competency mapping & assessment centers, R. Tata McGraw Hill – 2003.
- Shermon, Ganesh. Competency based HRM. 1st edition , Tata McGraw Hill.
- The Competencies Handbook, 2005, Steve Whiddett & Sarah Hollyforde, Jaico Publishing House

Personal Financial Planning

SEC- 2.2

Objective: The course aims to familiarize learners with different aspects of personal financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.

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

1. Understand their earning and appreciate the relevance of financial planning.
2. Understand the concept of investment planning and its methods.
3. Examine the scope and ways of personal tax planning.
4. Analyse insurance planning and its relevance.
5. Develop insight into retirement planning and its relevance.

Course Contents:

Unit 1: Introduction to Financial Planning:

Financial goals, steps in financial planning, budgeting incomes and payments, time value of money. Introduction to savings, benefits of savings, management of spending & financial discipline, Setting alerts and maintaining sufficient funds for fixed commitments.

Unit 2: Investment Planning:

Process and objectives of investment, concept and measurement of return & risk for various asset classes, measurement of portfolio risk and return, diversification & portfolio formation. Gold bond; Real estate; Investment in greenfield and brownfield Projects; Investment in fixed income instruments, financial derivatives & commodity market in India. Mutual fund schemes; International investment avenues. Currency derivatives and digital currency.

Unit 3: Personal Tax Planning:

Tax structure in India for personal taxation, Scope of personal tax planning, exemptions and deductions available to individuals under different heads of income and gross total income. Comparison of benefits - Special provision u/s 115 BAC vis-à-vis General provisions of the Income-tax Act, 1961, tax avoidance versus tax evasion.

Unit 4: Insurance Planning:

Need for insurance. Life insurance, health insurance, property insurance, credit life insurance and professional liability insurance.

Suggested Readings:

- Halan, M. -Let's Talk Money: You've Worked Hard for It, Now Make It Work for You! Harper Collins Publishers, New York.
- Indian Institute of Banking & Finance. -Introduction to Financial Planning|| Taxmann Publication, New Delhi.
- Keown A.J. -Personal Finance|| Pearson, New York.
- Madura, J. -Personal Finance||, Pearson
- Pandit, A. -The Only Financial Planning Book that You Will Ever Need|| Network 18 Publications Ltd., Mumbai.
- Sinha, M. -Financial Planning: A Ready Reckoner|| McGraw Hill Education, New York.

Personal Selling

SEC- 2.3

Objective: The course aims to familiarize the students with the concept and process of personal selling

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

1. Describe the theoretical and practical aspect of personal selling.
2. Demonstrate the sales presentations.
3. Develop and execute the selling skills in different situations.
4. Build the ability and confidence to face customer grievances and objections.

Course Contents:

Unit 1: Introduction to Personal selling

Concept and Nature of personal selling; Importance of personal selling; Relationship marketing and role of personal selling in marketing; Types of selling situations; Ethical aspect of selling.

Unit 2: Buying Motives and Theories of Selling

Concept of motivation; Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling. AIDAS model of selling; Traditional and Modern sales approach.

Unit 3: Selling Process and Sales Report

Prospecting and qualifying; Pre-approach; Approach; Presentation and Demonstration;

Handling objections- Acknowledging the objections, types of objection, overcoming objections.

Closing the sales; Techniques of closing sales; Customer relations and follow ups; Addressing customer concerns and complaints.

Reports and documents - Sales manual; Order book; Cash memo; Tour diary; Daily and periodical reports.

Unit 4: Career in Selling

Characteristics of salesperson; Types of salesperson; Career opportunities in selling; Measures for making selling an attractive career.

Suggested Readings:

- Chaudhary, P. (2019), *Selling and Negotiation Skills*, Sage Textbook
- Gupta C. B. (2020) *Personal selling and salesmanship*. (3rd ed.) Scholar tech press
- Kapoor, N. *Advertising and personal selling*. Pinnacle learning.

Communication in Management

GE- 2.1

Objective: The course aims to train students to enhance written as well as oral communication in management. This course will help students in understanding the principles and techniques of communication. Also, to understand the use of electronic media for communication.

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

1. Explain the need for communication in management.
2. Appreciate the need of effective writing for communication.
3. Demonstrate the skill of effective report writing and summarizing annual reports.
4. Analyse business correspondence and e-correspondence.

Course Contents:

Unit 1: Introduction to Communications

Meaning and Objectives of Communication. Process of Communication. Forms of communication: formal and informal; upward, downward, diagonal and lateral. Role of a Manager. Barriers to effective Communication and Overcoming them. Effectiveness in Managerial Communication. Make use of grapevine. Role of verbal and non-verbal communication; interpreting non-verbal communication.

Unit 2: Listening

Meaning and objectives of Listening. Features of a good listener. Analysing poor listening. Effective listening skills and barriers to effective listening.

Unit 3: Spoken communication

Oral Presentation: Planning, structuring and delivering presentation. Handling queries. Challenges and etiquettes associated with Telephonic, web-conferencing and Teleconferencing communication.

Written communication: Principles and steps of effective writing. Seven Cs of Letter writing. Business Letters: inquiries, placing orders, sales letters. Job applications and resumes. Memos.

Unit 4: Group Discussion

Nature, forms and classification of Groups. Role of managers in Group Discussions. Effective Group Decision Making. Group Conflict.

Interviews: Interviewing, Nature and types of Interviewing Questions. Verbal and Non-Verbal aspects of interviewing. Types of Interviews: structured and unstructured; group and depth.

Suggested Readings:

- Bell, Reginald & Martin, Jeanette (2014). Managerial Communication. Business Expert Press.
- Kaul, A. Effective Business Communication, 2nd ed. PHI learning
- Lesikar, R.V. & Flatley, M.E. (2001). Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New

Financial Management For Beginners

GE- 2.2

Objective: The course aims to familiarize the students with the basic concepts of financial management.

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

1. Explain the importance of financial literacy and the institutions providing financial services.
2. Prepare a financial plan, budget and manage personal finances.
3. Open, avail and manage services offered by banks.
4. Open, avail and manage services offered by post offices.
5. Plan for life insurance and property insurance.

Course Contents:

Unit 1: Introduction

Meaning and importance of finance. Time value of money (Compounding & Discounting), Risk & Return. Alternative investment options, Sources of long term financing and short term financing.

Unit 2: Financial Analysis & Capital Budgeting

Financial statements- income statement, balance sheet, Ratio analysis: meaning, significance and limitations. Current ratio, quick ratio, absolute liquidity ratio, debt-equity ratio, interest coverage ratio, inventory turnover ratio, debtors turnover ratio, average collection period, creditors turnover ratio, average payment period, return on capital employed, return on equity, earnings per share, dividend per share, price-earning ratio.

Unit 3: Cost of Capital & Capital Structure

Concept of cost of capital and capital structure: Cost of debt capital, Cost of preference share capital, Cost of equity share capital, Weighted average cost of capital (WACC). Meaning of leverage. Operating leverage, Financial leverage, Combined leverage.

Unit 4: Dividend Decisions & Working Capital

Types of dividends, Dividend policies and factors affecting dividend policies. Stock-split and bonus Shares. Concept of working capital, its components and factors affecting working capital requirements.

Suggested Readings:

- Bhargav, B. K. -Finance For Non Finance Managers|| Jaiko Publishing House.
- Chandra, P. -Finance Sense: Finance For Non Finance executives|| Tata McGraw Hill.
- Gabriel Hawawini & Claude Viallet. -Finance For Non Finance Managers|| Cengage Delmar Learning India Pvt Ltd.
- Gene Siciliano. -Finance for Nonfinancial Managers|| (Briefcase Books Series), Tata McGraw Hill.
- Joshipura, M.(2022) Cases in Financial Management, Sage Textbook

Sales Promotion

GE- 2.3

Objective: The course aims to familiarize the students with the basics of Sales Promotion and its importance in marketing.

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

1. Develop a sales promotion campaign.
2. Design different tools for sales campaign
3. Analyse the need of a particular tool.
4. Examine the public relation management.

Course Contents:

Unit 1: Introduction to Sales Promotion

Sales Promotion: Nature, meaning and importance of Sales Promotions; Significance of Sales Promotion in marketing; Misconception about sales promotion; Relationship marketing and Sales Promotion; Role of Sales Promotion in Integrated marketing communication.

Unit 2: Types of Sales Promotion

Different forms of Sales Promotions; Consumer-oriented Sales Promotion; Trade oriented Sales Promotion; and Sales force oriented Sales Promotion

Unit 3: Major tools of Sales Promotion

Sales Promotion tools including -Premiums, price offs, coupons, sampling, refunds and rebates, contest, games and lotteries, point of purchase; Displays and demonstrations; Conferences use; Trade fairs; Exhibition and fashion shows, Specialities and novelties, and recent prevalent tools -features, strength and limitations.

Unit 4: Developing sales promotion programmes

Pre-testing; implementation; evaluating the result and making necessary modifications

Suggested Readings:

- Kazmi, S.H.H. & Batra, S.K. (2009). *Advertising and sales promotion*. Excel Books. India
- Kotler, P. & Keller, K.L. (2021). *A framework for marketing management*. (6 th ed.) Pearson
- Minahan, S. & Ogden-Barnes, S. (2015). *Sales Promotion Decision Making: Concepts, Principles, and Practice*. (1 st ed.) United States, Business Expert Press
- Mullin, R & Cummins, J. (2010). *Sales Promotion: How to Create, Implement and Integrate Campaigns that Really Work*. Paperback

Computerised Accounting System

GE- 2.4

Objective: This course aims to impart the skills needed for recording business transactions and producing final accounts by a non-commerce student using computerized accounting software.

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

1. Understand manual and computerized accounting system environments.
2. Create structure of a computerised accounting system for a business firm.
3. Record day to day business transactions in Computerised Accounting System
4. Make necessary adjustments for Goods and Service Tax (GST) while recording business transactions

Course Contents:

Unit 1: Introduction to Accounting

Accounting – meaning, importance and need, its objectives and relevance to business establishments and other organisations, and individuals. accounting information: meaning, users and utilities, sources of accounting information. some basic terms – transaction, account, asset, liability, capital, expenditure & expense, income, revenue, gain, profit, surplus, loss, deficit. debit, credit, accounting year, financial year, financial accounting principles.

Unit 2: Recording of business transactions and preparation of financial statements

Features of recordable transactions and events; types of accounts: personal account, real account and nominal account; rules for debit and credit; double entry bookkeeping system, journalising transactions; preparation of ledgers; fundamental accounting equation; preparation of Trial Balance; concept of revenue and capital; preparation of Trading and Profit & Loss Account and Balance Sheet manually.

Unit 3: Computerised Accounting System

Computerised Accounting Systems: Basics of computerised accounting systems; difference between manual and computerised accounting system; overview of available software packages for computerised accounting; factors affecting selection of suitable computerised accounting software; procurement and installation of computerised accounting software.

Unit 4: Creating Masters and voucher entry

Creating Accounting Ledgers and Groups: Single create vs. multiple create, creating ledger under a group and entering opening balances

Creating Stock Items and Groups: Creating unit of measurement, creating stock groups using single or multiple create feature under an existing group, creating Stock items using single or multiple feature under an existing group,

Voucher Entry: 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 and printing of voucher.

Suggested Readings:

- Charles, T Horngren, Gart L. Sundem, John A Elliot and Donna R. Philbrick. Introduction to Financial Accounting, Pearson.
- Goyal, Bhushan Kumar and Tiwari, H.N. Financial Accounting , Taxmann.
- Kumar, Alok. Financial Accounting, Singhal Publication.
- Lal, Jawahar, Seema Srivastava & Abrol, Shivani. Financial Accounting Text and problems, Himalaya Publishing House, New Delhi.
- Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, Accounting Information Systems: A cycle Approach. Publisher Wiley.
- Lt Bhupinder. Financial Accounting – Concepts and Applications, Cengage.
- Monga, J R and Bahadur, R. Financial Accounting: concept and Applications. Scholar TechPress, New Delhi.
- Robert, L. Hurt, Accounting Information Systems: Basic Concepts and Current Issues, McGraw Hill.
- Sah, R. K. Concept Building Approach to Financial Accounting (2019th ed.). Cengage Learning India Pvt. Ltd.
- Sehgal, Ashok & Deepak Sehgal. Fundamentals of Financial Accounting, Taxmann.
- Tally ERP 9 Training Guide – 4th Edition. Ashok K Nadhani. Publisher: BPB Publications.
- Tally ERP 9 book advanced user. Publisher: Swayam Publication(www.tallyerp9book.com).
- Tulsian, P C. Financial Accounting, S.Chand. New Delhi.