



**5 Year Integrated PG Programme in Commerce (M.Com)**  
**Bodoland University, Kokrajhar**

**Programme Outcome:**

The Integrated M.Com. program at Bodoland University is designed to equip students with the skills and knowledge needed to pursue careers in teaching, research and industry. After completion of this program the students will be able to become entrepreneurs or self-employed professionals.

Some important course outcomes include: -

**Business Knowledge:-** Students will be able to develop a broad understanding of business, management, Organizational systems and design, marketing including financial, taxation and legal issues.

**Entrepreneurial Skills:-** Students will be able to develop the skills needed for entrepreneurial initiatives and launching independent enterprises.

**Research skills:-** Students will be able to learn to participate in socially relevant research to solve complex business problems along with some emerging domains of research in commerce.

M.Com is a valuable qualification that can provide you with numerous career opportunities in the business world. The degree can help you to enhance your analytical, critical thinking, and problem-solving skills, which are a necessity among employers to achieve a successful career. Additionally, an M. Com degree can enhance your earning potential and provide you with a competitive advantage in the job market. Bodoland University will help you in achieving your career goals and objectives.

**(Dr. Arabinda Debnath)**  
Convener



### Members of FYUGP Syllabus Preparation Committee, 2024-2025

- |    |   |   |          |
|----|---|---|----------|
| 1. | Dr. Arabinda Debnath, Associate Professor & Head, Deptt. Of Commerce, Bodoland University | - | Convener |
| 2. | Professor A. I. Chanu, Professor & Dean Commerce & Management, Bodoland University        | - | Member   |
| 3. | Dr. Rajesh Deb Barman, Asst. Prof., Accountancy. Bodoland University                      | - | Member   |
| 4. | Mr. Ringsar Basumatary, Asstt. Prof., Accountancy. Bodoland University                    | - | Member   |
| 5. | Mr. Prasanta Brahma, Asstt. Prof., Finance Bodoland University                            | - | Member   |
| 6. | Mrs. Tanuja Basumatary, Asstt. Prof. Management Bodoland University                       | - | Member   |
| 7. | Dr. Binod Ch. Swargiary, Associate Professor Commerce College, Kokrajhar                  | - | Member   |
| 8. | Prof. Prashanta Sarma, HoD, Commerce, Gauhati University (External Expert)                | - | Member   |
| 9. | Prof. Seema Saha, HoD, Commerce, Dibrugarh University (External Expert)                   | - | Member   |

**Curriculum Structure for 5-Years Integrated PG Syllabus for COMMERCE  
First Semester**

Paper Code & Name	Course	L+T+P	Credit	End Sem. Marks	Internal Marks	Total
COMMAJ101-4: Financial Accounting	Major		4	70	30	100
COMMIN101-4: Entrepreneurship	Minor		4	70	30	100
COMIDC101-3 Principles of Economics	Inter-disciplinary Course (IDC)		3	50	00	50
COMAEC101-2: MIL/ALTE	AEC-1		2	50	00	50
COMSEC101-3 Computer Education in Business	Skill Enhancement Course (SEC)		3	50	00	50
COMVAC101-4 Indian Knowledge system	Value Added Course (VAC)		4	70	30	100

**Curriculum Structure for 5-Years Integrated PG Syllabus for COMMERCE  
Second Semester**

Paper Code & Name	Course	L+T+P	Credit	End Sem. Marks	Internal Marks	Total
COMMAJ201-4: Corporate accounting	Major		4	70	30	100
COMMIN201-4: Indian Financial System	Minor		4	70	30	100
COMIDC201-3 MOOC	Inter-disciplinary Course (IDC)		3	50	00	50
COMAEC201-2 MIL/ALTE	AEC-2		2	50	00	50
COMSEC201-3 Computerized Accounting System	Skill Enhancement Course (SEC)		3	50	00	50
COMVAC201-4 Environmental Studies	Value Added Course (VAC)		4	70	30	100

**Curriculum Structure for 5-Years Integrated PG Syllabus for COMMERCE  
Third Semester**

Paper Code & Name	Course	L+T+P	Credit	End Sem. Marks	Internal Marks	Total
<b>Common Paper for All Group</b>						
COMMAJ301-4: Business Organization and Management	Major		4	70	30	100
COMMIN301-4: Business Mathematics	Minor		4	70	30	100
COMIDC301-3: Insurance and Risk Management	Inter-disciplinary Course (IDC)		3	50	00	50
COMAEC301-2 MIL/ALTE	AEC-3		2	50	00	50
COMSEC301-3 Business Communication	Skill Enhancement Course (SEC)		3	50	00	50
<b>SPECIALIZATION (Anyone from the Group)</b>						
COMMAJ302-4 [GROUP-A] Cost Accounting	MAJOR		4	70	30	100
COMMAJ302-4[GROUP -B] Financial Market Operation	MAJOR		4	70	30	100
COMMAJ302-4 [GROUP -C] Human Resource Management	MAJOR		4	70	30	100
COMMAJ302-4 [GROUP -D] Advertising and Sales Management	MAJOR		4	70	30	100

**Curriculum Structure for 5-Years Integrated PG Syllabus for COMMERCE  
Fourth Semester**

Paper Code & Name	Course	L+T+P	Credit	End Sem. Marks	Internal Marks	Total
<b>Common Paper for All Group</b>						
COMMAJ401-4 Principles and Practice of Management	Major		4	70	30	100
COMMAJ402-4 Direct and Indirect Taxes	Major		4	70	30	100
COMMIN401-4 Business Statistics	Minor		4	70	30	100
COMAEC401-2 MIL/ALTE	AEC-4		2	50	00	50
COMINT401-2 Internship for 4 weeks	Internship		2		00	50
<b>SPECIALIZATION (Anyone from the Group)</b>						
COMMAJ403-4: [GROUP-A] Management Accounting	MAJOR		4	70	30	100
COMMAJ403-4: [GROUP-B] Financial Services	MAJOR		4	70	30	100
COMMAJ403-4: [GROUP-C] Human Resource Planning and Development	MAJOR		4	70	30	100
COMMAJ403-4: [GROUP-D] Consumer Behaviour	MAJOR		4	70	30	100

**Curriculum Structure for 5-Years Integrated PG Syllabus for COMMERCE  
Fifth Semester**

Paper Code & Name	Course	L+T+P	Credit	End Sem. Marks	Internal Marks	Total
<b>Common Paper for All Group</b>						
COMMAJ501-4: Auditing & Assurance	Major		4	70	30	100
COMMAJ502-4: Business Law	Major		4	70	30	100
COMMIN501-4: Indian Economics	Minor		4	70	30	100
<b>SPECIALIZATION (Anyone from the Group)</b>						
<b>GROUP-A</b> COMMAJ503-4: Income Tax Law and Practice	Major		4	70	30	100
COMMAJ504-4: Advance Financial Accounting			4	70	30	100
<b>GROUP-B</b> COMMAJ503-4: Business Finance	Major		4	70	30	100
COMMAJ504-4: Financial Institutions and Markets			4	70	30	100
<b>GROUP-C</b> COMMAJ503-4: Industrial Relations	Major		4	70	30	100
COMMAJ504-4: Cost and Management Accounting			4	70	30	100
<b>GROUP-D</b> COMMAJ503-4: Principle of Marketing Management	Major		4	70	30	100
COMMAJ504-4: Brand Management			4	70	30	100

**Curriculum Structure for 5-Years Integrated PG Syllabus for COMMERCE  
Sixth Semester**

Paper Code & Name	Course	L+T+P	Credit	End Sem. Marks	Internal Marks	Total
<b>Common Paper for All Group</b>						
COMMAJ601-4: Corporate Law	Major		4	70	30	100
COMMAJ602-4: Modern Banking Practices	Major		4	70	30	100
COMMIN601-4: Business Environment	Minor		4	70	30	100
<b>SPECIALIZATION (Anyone from the Group)</b>						
<b>[GROUP-A]</b>						
COMMAJ603-4: Goods and Services Tax	Major		4	70	30	100
COMMAJ604-4: Computer Based Accounting and E-Filing [Practical]			4	70	30	100
<b>[GROUP -B]</b>						
COMMAJ603-4: Micro Finance	Major		4	70	30	100
COMMAJ604-4: International			4	70	30	100
<b>[GROUP -C]</b>						
COMMAJ603-4: Strategic Human Resource Management	Major		4	70	30	100
COMMAJ504-4: Labour Welfare			4	70	30	100
<b>[GROUP -D]</b>						
COMMAJ603-4: Retail Management	Major		4	70	30	100
COMMAJ504-4: International Marketing Management			4	70	30	100

**Curriculum Structure for 5-Years Integrated PG Syllabus for COMMERCE  
Seventh Semester**

Paper code	Paper Name	L+T+P	Credit	Internal	External	Total
			4	30	70	100
COMADL1401-4	Research Methodology		4	30	70	100
COMADL1402-4	Financial Statement Analysis		4	30	70	100
COMADL1403-4	Business Economics		4	30	70	100
COMADL1404-4	Financial Management		4	30	70	100
COMADL1405-4	Organization Behaviour		4	30	70	100
COMMOOC1406-4	(To be Notified by the University as per UGC Guidelines)		4	30	70	100

**Curriculum Structure for 5-Years Integrated PG Syllabus for COMMERCE  
Eight Semester**

<b>GROUP</b>	Paper Code & Name	L+T+P	Credit	Internal	External	Total
			4	30	70	100
<b>COMMON</b>	COMSPL1507-4 Business Policy Analysis		4	30	70	100
	COMSPL1508-4 Business Ethics		4	30	70	100
<b>GROUP-A</b>	COMSPL1509-4 [A] Advanced Corporate Accounting		4	30	70	100
	COMSPL1510-4 [A] Advanced Cost and Managerial Accounting		4	30	70	100
<b>GROUP-B</b>	COMSPL1509-4 [B] Investment Analysis & Portfolio Management		4	30	70	100
	COMSPL1510-4 [B] Derivatives		4	30	70	100
<b>GROUP-C</b>	COMSPL1509-4 [C] Performance Management		4	30	70	100
	COMSPL1510-4 [C] Human Resource Information Systems		4	30	70	100
<b>GROUP-D</b>	COMSPL1509-4 [D] Service Marketing		4	30	70	100
	COMSPL1510-4 [D] Digital Marketing & Advertisement		4	30	70	100
<b>GROUP-E</b>	COMSPL1509-4 [E] Entrepreneurship Development		4	30	70	100
	COMSPL1510-4 [E] Business Planning & New Venture Development		4	30	70	100

**Curriculum Structure for 5-Years Integrated PG Syllabus for COMMERCE  
Ninth Semester**

GROUP	Paper Code & Name	L+T+P	Credit	Internal	External	Total
<b>COMMON</b>	COMSPL2501-4 International Human Resource Management		4	30	70	100
	COMSPL2502-4 Banking & Financial Institutions		4	30	70	100
	COMSPL2503-4 Tax Planning & Management		4	30	70	100
<b>Group -A</b>	COMSPL2504-4 [A] Accounting Theory and Practice		4	30	70	100
	COMSPL2505-4 [A] Cost and Management Audit		4	30	70	100
<b>Group -B</b>	COMSPL2504-4 [B] Global Finance		4	30	70	100
	COMSPL2505-4 [B] Agricultural & Industrial Finance		4	30	70	100
<b>Group -C</b>	COMSPL2504-4 [C] Labour Legislations		4	30	70	100
	COMSPL2505-4 [C] Human Resource Data Analytics		4	30	70	100
<b>Group-D</b>	COMSPL2504-4 [D] Retail Marketing		4	30	70	100
	COMSPL2505-4 [D] Marketing Research-I		4	30	70	100
<b>Group- E</b>	COMSPL2504-4 [E] Innovation and Creativity		4	30	70	100
	COMSPL2505-4 [E] Social Entrepreneurship Development		4	30	70	100



**Curriculum Structure for 5-Years Integrated PG Syllabus for COMMERCE  
Tenth Semester**

GROUP	Paper code & Name	L+T+P	Credit	Internal	External	Total
<b>COMMON</b>	COMSPL2506-4 International Business		4	30	70	100
	COMSPL2507-4 Project Management		4	30	70	100
<b>Group -A</b>	COMSPL2508-4 [A] International Accounting & Reporting		4	30	70	100
	COMSPL2509-4 [A] Contemporary Issues in Accounting		4	30	70	100
	COMMOOC1410-4 (To be Notified by the University as per UGC Guidelines)		4	30	70	100
<b>Group -B</b>	COMSPL2508-4 [B] Green & Digital Finance		4	30	70	100
	COMSPL2509-4 [B] Contemporary Issues in Finance		4	30	70	100
	COMMOOC1410-4 (To be Notified by the University as per UGC Guidelines)		4	30	70	100
<b>Group -C</b>	COMSPL2508-4 [C] Training & Development		4	30	70	100
	COMSPL2509-4 [C] Contemporary Issues in Issues in HRM		4	30	70	100
	COMMOOC1410-4 (To be Notified by the University as per UGC Guidelines)		4	30	70	100
<b>Group -D</b>	COMSPL2508-4 [D] Marketing Research-II (Practical)		4	30	70	100
	COMSPL2509-4 [D] Contemporary Issues in Issues in Marketing		4	30	70	100
	COMMOOC1410-4 (To be Notified by the University as per UGC Guidelines)		4	30	70	100
<b>Group -E</b>	COMSPL2508-4 [E] Entrepreneurial Financing		4	30	70	100
	COMSPL2509-4 [E] Contemporary Issues in Issues in Entrepreneurship		4	30	70	100
	COMMOOC1410-4 (To be Notified by the University as per UGC Guidelines)		4	30	70	100

**SYLLABUS OF COMMERCE UG COURSE UNDER NEP**  
**Semester - I**  
**Paper: COMMAJ101-4: FINANCIAL ACCOUNTING**  
**Full Marks: 100 (Int. Assessment 30 + 70 End-term)**

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

**Learning Outcomes:**

1. Students will be able to apply the generally accepted accounting principles while recording transaction and preparing financial statements
2. Students will be able to understand Computerised Accounting Systems
3. Students will be able to measure business income applying relevant accounting standard.
4. Students will have the knowledge of Calculation of Interest and preparation of accounts for inland and foreign branches.
5. Students will be able to prepare the accounts for Amalgamation and Dissolution of Partnership Firms

**Unit- I: (a) Theoretical Framework**

Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis, the nature of financial accounting principles – Basic concepts and conventions:

**(b) Accounting Standards:**

Concept, benefits, procedure for issuing accounting standards in India. Salient features of First Time Adoption of Indian Accounting Standard (Ind-AS) 101. Salient features of Indian Accounting Standards Ind AS 1, 3, and 9 International Financial Reporting Standards (IFRS): - Need and procedures of Issue.

**Unit- II: Business Income & Final Account:**

**(a) Business Income:**

- (i) Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
- (ii) Revenue recognition: Recognition of expenses.
- (iii) Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS): 2

**(b) Final Accounts:**

Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities. (with application of GST).

**Unit- III: Hire Purchase and Branch Accounting:**

**(a) Accounting for Hire Purchase and Installment Systems:**

Meaning, features, advantages and disadvantages of Hire Purchase and Installment Systems, Rights of Hire Purchaser and Hire Vendor, Calculation of Interest, Cash price, and Journal entries preparation of ledger accounts.

**(b) Accounting for Branches**

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet, Accounting for foreign branches.

**Unit- IV: Accounting for Amalgamation and Dissolution of Partnership Firms:**

Accounting for Dissolution of Partnership Firm including insolvency of partners, Sale to a limited company and piecemeal distribution. Accounting for Amalgamation of Partnership Firms.

**Note:**

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

**Suggested Readings:**

1. B.B. Dam, H.C. Gautam, D. Chakraborty, J.K Barman, Financial Accounting, Gayatri Publications.
2. K.R. Das, K.M Sinha, Financial Accounting, Manab Publications.
3. S.P Jain, K.L. Narang, Kalyani Publishers.
4. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
6. M.C. Shukla, T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
7. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
8. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.
9. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
10. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.

**Note: Latest edition of the text books should be used.**

**Semester - I**  
**Paper: COMM101-4: ENTREPRENEURSHIP**  
**Full Marks: 100 (Int. Assessment 30 + 70 End-term)**

Credit-4

Lectures-60

**Course Objectives:** The objective of this paper is to impart knowledge of entrepreneurship and motivate the students to become entrepreneurs.

**Learning Outcomes:**

1. Students will be able to understand the functions of entrepreneurship
2. Students will have the idea of promotion of venture.
3. Students will know the various entrepreneurship promoting institutions.
4. Students will have the knowledge of role of entrepreneurs in nation building.

**Unit- I: Entrepreneurship**

Entrepreneurship: meaning, nature, functions and importance. Types of entrepreneurship: Innovative, imitative, Fabian, Drone- case studies; Social Entrepreneurship: meaning and its role; Creativity and Innovation in Entrepreneurship: meaning of creativity and innovation, role of creativity and innovation in Entrepreneurship.

**Unit- II: Promotion of new ventures**

New Venture: Meaning, characteristics of new venture, stages in promotion of new venture; Registration of new ventures: legal formalities and documents; Feasibility analysis of new venture development; Preparation of a business plan & business proposal.

**Unit III**

**UNIT- III: Role of Promoting Agencies in Entrepreneurship Development :**

Institutions involved in promotion of EDP in India; Entrepreneurship Education and Training: EDP- concept, objective, importance and phases, course contents; measurement of effectiveness of EDP, Role of Government in promoting entrepreneurship: financial assistance, marketing assistance and technical assistance. Venture Capital: concept and types, venture capital finance in India

**Unit- IV: Role of Entrepreneurs in nation building:**

Growth of entrepreneurship in India: Growth in MSME, growth in service based enterprise, growth in agri-based enterprises; Role of entrepreneurs in employment generation in India- case studies; Role of entrepreneurs in Export promotion and import substitution- case studies.

**Practical Exercise:**

1. Visit the nearest entrepreneurial units and industrial estates.
2. Develop the idea of new ventures and conduct the feasibility analysis
3. Conduct the case studies

**\*10 marks may be assigned on industrial visit report in lieu of internal assessment.**

**Suggested Readings**

1. SS. Khanka. Entrepreneurship Development, S. Chand & Sons New Delhi
2. Madhurima Laal & Sultan Ahmad. Fundamentals of Entrepreneurship and Project Planning, Sultan Chand & Sons
3. Robert D. Hisrich, Michael P. Peters & Dean A. Shepherd. Entrepreneurship McGraw Hill Education
4. Abba Mathur, Entrepreneurship Development, Taxman

5. Publications of the Ministry of MSME Government of India, RBI, IIE and EDI, etc

**Note: Latest edition of the text books should be used.**

**Semester - I**  
**Paper: COMIDC101-3 Principles of Economics**  
**Full Marks: 50**

**Course Objectives:** The objective of this paper is to provide knowledge of fundamentals of economics and its application in business.

**Learning Outcomes:**

1. Students will be able to understand the concept of economics dealing with consumer behaviour.
2. Students will be able to know the supply side of the market through the production and cost behaviour of firms.
3. Students will have the idea of different forms of market and
4. Students will understand how the price and output are determined in different markets

**Unit 1: Demand and Consumer Behaviour**

Concept of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition, Elasticity of demand: price, income and cross.

Consumer Behaviour: Indifference curve analysis of consumer behavior; Consumer's equilibrium (necessary sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel price change and income and substitution effects. Indifference curves as an analytical tool (cash v/s. kind subsidy). Revealed Preference Theory.

**Unit 2: Production and Cost**

Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants.

Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and of scope.

**Unit 3: Perfect and imperfect market**

Perfect competition: Assumptions, Equilibrium of the firm and industry in the short and the long run; Measuring Producer's surplus under perfect competition. Monopoly: Monopoly short run and long run equilibrium. Monopolistic Competition and oligopoly: Monopolistic competition price and output decision- equilibrium. Monopolistic competition and economic efficiency Oligopoly and interdependence- Cournot's duopoly model, Stackelberg model, Kinked demand model. Prisoner's dilemma, collusive oligopoly- Price-leadership model-dominant firm, cartels, sales maximization, contestable markets theory. Pricing Public Utilities.

**Suggested Readings:**

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.
2. N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
3. Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill Education.

4. Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hill, Education.
5. Case and Fair, Principles of Micro Economics, Pearson Education
6. Koutsiyannis, Modern Micro Economic Theory.
7. C Snyder, Microeconomic Theory: Basic Principles and Extensions, Cengage Learning
8. Bilas, Richard A., Microeconomics Theory: A Graphical Analysis, Mc Graw Hill Education.
9. Paul A Samuelson, Wiliam D Nordhaus, Microeconomics, Mc Graw-Hill Education
10. Amit Sachdeva, Micro Economics, Kusum Lata Publishers

**Note: Latest edition of text books shall be used.**

**Semester - I**  
**Paper: COMSEC101-3 Computer Application in Business**  
**Full Marks: 50**

**Course Objectives:** To provide computer skills and knowledge students and to enhance the student's understanding of usefulness of information technology tools for business operations.

**Learning Outcome:**

1. Students will have the knowledge of computer and develop computer skills
2. Students will have the knowledge of information technology tools for business operations.
3. Students will be able to use software to solve business problems

**Unit- I: Word Processing**

Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, Working with Word Documents, Editing Text, Formatting, Spell Check, Autocorrect, Autotext, Bullets and Numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and Footer, Tables: Inserting, Filling And

Formatting a Table; Inserting Pictures and Video; Mail Merge:Including Linking With Database; Printing Documents; Creating Business Documents using above facilities

**Unit- II: Preparing Presentation:**

Basics of Presentations: Slides, Fonts, Drawing, Editing; Inserting Tables, Images, Texts, Symbols, Media, Design; Transition; Animation; and Slideshow, Creating Business Presentation using above facilities; Graphical Representation of Data; Frequency Distribution and statistical parameters.

**Unit- III: Spreadsheet and its Business Applications**

Concepts, Managing Worksheets; Formatting, Entering Data, Editing and Printing a Worksheet; Handling operation in formula, Project involving multiple spreadsheets, Organizing Charts and Graphs, Generally used spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and references, Database and Text Functions; Creating Business Spreadsheet: Crating spreadsheet in the area of Loan and Lease Statement; Ratio Analysis, Payroll statements, Capital Budgeting; Depreciation Accounting.

**Note:**

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the special features, referred in the detailed course above, is not available in that software, that extent it will be deemed to have been modified.
2. There shall be a practical examination of 20 Marks (Practical-10 Marks and Work Book-10 Marks) and Duration of Examination shall be 2 Hrs.
3. Teaching arrangement need to be made in the computer lab
4. There shall be two lectures per class and 2 Practical Lab periods per batch to be taught in computer Lab.

**Suggested Readings:**

The suggested readings and guidelines shall be modified by the university department at least once in three years based on the selected software

. **Note: Latest edition of text books shall be used.**

**Semester- I****Paper COMVAC101-4: Indian Knowledge System****Full Marks: 100 (Int. Assessment 30 + 70 End-term)****Credit – 4****Lectures: 60****Course Objectives :**

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

**Learning Outcomes:**

1. Students will be to know the Indian knowledge system
2. . Students will be to apply the management principles from the Indian perspectives
3. Students will be able compare the Indian knowledge system with the policies and schemes of the Government of India.

**Unit- I: Indian Knowledge System**

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

**Unit- II: Knowledge: Framework and Classification:**

Tarka: The Indian Art of Debate- The Knowledge Triangle; Prameya – A Vaisesikan Approach to Physical Reality- Dravyas, Attributes, Action; Framework for establishing Valid Knowledge – Deductive/ Inductive Logic Framework, Potential Fallacies in the Reasoning Process, Established Tenets in a Field of Study. Knowledge management; Types of knowledge management, Knowledge barriers, Knowledge Retention

**Unit- III: Governance and Public Administration**

Indian form of Governance and Administration; Relevance of KautilianArthashastra, Relevance of ViduraNiiti – Advice to a King; Public Administration- Perspectives from the Epics: its relevance to Foreign policy, Defence policy, Innovation and Start-up Policy.

**Unit- IV. Indigenous banking system and foreign trade:**

Methods of the Indigenous banking system; Promissory note, Dastavez, Rahan, Functions of the indigenous banking system; Advancing loans, discounting Hundis; Type of Hundi, Darshni Hundi, Muddati Hundi. History of Traditional Indian Trade and commerce: Silk, cotton, sugar, spices etc., silk route. Traditional mercantile system.

**Practical Exercises:**

1. Brainstorming on the perspectives from the epics and the real-life scenario of their applicability in the policies and schemes of the Government of India like Foreign policy, Defence policy, Innovation and Start-up Policy, etc.

**Recommended Readings**

1. Aurobindo, S. (2021). The Foundations of Indian Culture. India: Sri Aurobindo Ashram.



2. Dharampal. (1995). The Beautiful Tree: Indigenous Indian Education in the Eighteenth Century. RashtrottanaSahitya.
3. Indian Knowledge Systems. (2005). India: Indian Institute of Advanced Study.
4. Mahadevan, B., Bhat, V. R., &Pavana, N. (2022) Introduction to Indian Knowledge System Concepts and Applications. PHI Learning
5. Parthasarathy, S. (2014). Vedanta for Modern World. Sri Siim Research Press.
6. Pe, D. (2005). Hidden dangers of meditation and yoga. Payal Books
7. Simpson, A. (2019). Leadership Lessons from the Bhagavad Gita. India: SAGE Publications.

**Note: Latest edition of text books shall be used.**

**Semester- II**  
**Paper: COMMAJ201-4 : CORPORATE ACCOUNTING**  
**Full Marks: 100 (Int. Assessment 30 + 70 End-term)**

**Credit – 4**

**Lectures: 60**

**Course Objectives:** To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

**Learning Outcomes :**

1. Students will be able to acquire the basic knowledge of the corporate accounting
2. Students will be able to know the concept of Accounting Treatment after Amalgamation and Internal Reconstruction of companies
3. Students will be able to prepare financial statements of companies

**Unit- I: Accounting for Share Capital & Debentures**

Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures

**Unit- II: Final Accounts**

Preparation of profit and loss account and balance sheet of corporate entities ( as per companies Act 2013), with necessary adjustment.

**Unit- III: Amalgation and Reconstruction of Companies:**

**(a) Amalgamation of Companies**

Meaning and Objectives; Provision as per Accounting Standard 14; Amalgamation in the nature

of Merger and Purchase; Consideration for Amalgamation; Accounting Treatment for Amalgamation and Preparation of Balance sheet after Amalgamation.

**(b) Internal reconstruction:** Concept and meaning of Internal Reconstruction, Different forms of

Internal Reconstruction; Provisions as per Companies Act and Accounting Treatment for Alteration of Share Capital and Reduction of Share Capital; Preparation of Balance Sheet after Internal Reconstruction.

**Unit- IV: Accounts of Holding Companies/Parent Companies**

Concepts and meaning; Holding Company, Subsidiary Company, Pre- acquisition profit / loss, Post acquisition profit/loss, Minority interest, cost control.

Meaning and needs for Consolidated Financial Statements as per AS 21.

Preparation of Consolidated Balance Sheet of a Holding Company with one Subsidiary.

**Suggested Readings:**

1. B.B.Dam, H.C Gautam, Corporate Accounting, Gayatri Publications.
2. S.P Jain, K.L Narang, Corporate Accounting, Kalyani Publications.
3. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
4. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.

6. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.

**Note: Latest edition of text books shall be used.**

### **Semester- II**

#### **Paper- COMSEC201-3: Computerised Accounting System**

**Full Marks: 50**

**Credit – 3**

**Course Objectives:** This course seeks to enhance the skills needed for computerized accounting system and to enable the students to develop simple accounting applications.

#### **Learning Outcomes:**

1. Students will acquire skills needed for computerized accounting system
2. Students will be able to apply accounting softwares for effective business operations.

#### **Unit- I: Computerized Accounting: Using Generic Software**

Taxation: TDS, VAT and Service Tax Auditing in Computerized Accounting system: Statutory  
Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools

#### **Unit- II: Designing Computerised Accounting System**

Computerised Accounting System using a DBMS Package Creating a voucher entry Form, Preparing ledgers with SQL, Form, and Report Preparing Trial Balance with SQL and Report

#### **Unit- III: Designing Accounting Support System**

Designing Supplier and customers System for Accounting using Form, Query, Module, and Report; Designing Payroll System for Accounting using Form, Query, Module, and Report

#### **Note:**

1. The General Purpose Software referred in in this course will be notified by the University Departments every three years. If the specific features, referred in detailed course above is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 50 Marks (Practical-30 Marks, Viva-10 Marks and Work Book- 10Marks) and duration of examination shall be 2 Hrs.
3. Teaching arrangement need to be made in the computer Lab

**Note: Latest edition of text books shall be used.**

**Semester- II**  
**Paper: COMM201-4 :Indian Financial System**  
**Full Marks: 100 (Int. Assessment 30 + 70 End-term)**  
**Credit – 4**  
**Lectures: 60**

**Course Objectives:** The objective of the course is to impart basic knowledge of various components of Indian financial system

**Learning Outcomes:**

1. Students will be able to know about various components of financial system .
2. Students will be able to understand the relationship between relationship between financial and economic development.
3. Students will have the knowledge of functioning of Indian financial system

**Unit- I: Financial System**

Meaning, concept, nature and role of financial system; Indian financial system-structure of financial system; overview of financial institution, financial markets, financial instruments and financial services; financial system and economic development-relationship between financial and economic development.

**Unit- II: Financial Institutions**

Banking & Non-banking Institutions: Banking -functions, Development of Banking in India, Scheduled and Non-Banking scheduled banks, Public Sector Banks, Nationalized Banks, Foreign Banks, Investment Banks; NBFC-factors, growth, regulation, regulatory norms and directions for NBFCs.

**Unit- III: Financial Markets**

The Money Market-Functions, benefits of efficiency money market, money market instruments, money market derivatives, money market centres, role of RBI in the money market; The capital market- functions, primary and secondary capital market, listing of securities, stock exchange, reforms in capital market.

**Unit- IV: Financial Instruments and Financial Services**

Concepts and Characteristics, features of various financial instruments; New Financial Instruments-Floating, Rate Bonds, Zero Interest Bonds, Deep Discount Bonds, Auction Rated Debentures, Convertible and Non-Convertible Debentures.

Investment Banking- functions, types , its services-fund raising services and advisory services; Merchant Banking-functions, role, SEBI regulations in relation to merchant banking services.

**Suggested Readings:**

1. Pathak, Bharti. Indian Financial System. Pearson Education. New Delhi.
2. Khan, M.Y. Indian Financial System. McGraw Hill Education. New Delhi.
3. Desai, Vasant. Financial Markets and Financial Services. Himalaya Publishing House.
4. Gordon E. & Natarajan K. Financial markets and Services, Himalaya Publishing House.
5. Bhole M.L. Financial Markets. Tata, McGraw Hill New Delhi
6. Khan, M.Y. Financial Services. Tata, McGraw Hill New Delhi

**Note : latest edition of text book may be used.**

### Semester III

#### Paper- COMMAJ301-4: Business Organization and Management

Full Marks-100 (Internal Assessment- 30+ End Term- 70)

Credit-4

Lectures-60

**Course Objectives-** The basic objective of the course is to provide basic knowledge to the students about the organisation and management of a business enterprise.

#### **Learning outcomes-**

1. Students will be able to understand about the organisation and management of a business enterprise
2. Develop knowledge and skills regarding management principles and functions required to run an organisation.

#### **Unit-1 Introduction**

Concept, Nature and scope of Business, Factors to be considered for starting a business, Forms of Business Organisation, Technological innovations and skill development, Emerging opportunities in business; Franchising, Outsourcing and E-Commerce, Objectives of Modern Business, Business Ethics and Social responsibility.

Lectures:12

#### **Unit-2 Business System and its Environment**

Business as a system, system approach, socio-economic system, business organisation and its environment, business environment, internal and external environment, dimensions of business environment, uncertainty and business, environmental analysis and diagnosis, environmental scanning techniques SWOT and ETOP.

Lectures:12

#### **Unit-3 Management and Organisation**

The Process of Management, Planning; Decision-making; Strategy Formulation, Organizing- Basic Considerations, Departmentation- Functional, Project, Matrix and Network, Virtual Organisation, Delegation of Authority, Centralisation and Decentralisation.

Lectures:12

#### **Unit-4 Directing and Controlling**

Motivation- meaning, importance, factors affecting motivation, Leadership- meaning importance, trait and leadership styles, Communication-New trends and directions (role of IT and social media) Controlling- Concept and process, Principles of controlling, measures of controlling.

Lectures: 12

Unit-5 Contemporary Issues in Management, Business Process Reengineering (BPR) , Learning Organisation, Six Sigma, Supply Chain Management, Work Life Balance, Freelancing, Flexi-time and work from home, Co-sharing/coworking.

Lectures:12

#### **Suggested Readings;**

1. Sherlekar. S.A. Modern Business Organisation and Management. Himalaya Publishing House.
2. Basu, C.R., Business Organisation and Management, McGraw Hill Education.
3. Gupta CB, Modern Business Organisation, Mayur Paperbacks,
4. Koontz and Weihrich, Essentials of Management, McGraw Hill Education.
5. Drucker P.F. The Practice of Management. Newyork Harper& Row.
6. Griffin, Management Principles and Application, Cengage Learning.
7. Laasch,O.(2022). Principles of Management,2e, Sage Textbook.

**Note- Any latest editions of the relevant books can be used.**

## Semester-III

COMM301-4: **BUSINESS MATHEMATICS**  
Full Marks-100 (Internal Assessment- 30+ End Term- 70)

**Credit :4**

**Lectures :60**

**Course Objective:** The objective of this course is to familiarize the students with the basic financial mathematical tools, with an emphasis on applications to business and economic situations.

**Course outcomes-**

1. Students will be able to understand about the Algebra-Matrix, application, Calculus-I and mathematical Finance.

**Unit 1 :Matrices and Determinants :**  
**Marks : 25**

**Lectures : 15,**

(a) Algebra of Matrices, Matrix Operations — Business Applications, Determinant of a Square Matrix, Evaluations of Determinants up to order three (Properties of Determinants to be excluded), Inverse of a matrix.

(b) Solutions of System of Linear equations (involving not more than three variables and having only unique solutions) using Matrix inversion Method and Cramer's Rule. The Leontief Input Output Model.

**Unit 2 :Calculus I :**  
**: 25**

**Lectures : 15, Marks**

(a) Mathematical functions and their types — Linear, Quadratic, Polynomial, exponential and Logarithmic Function,

(b) Concept of Limit and Continuity of a Function.

(c) Concepts and Rule of Differentiations, Derivatives of  $x^n$ ,  $e^x$ ,  $a^x$  and  $\log x$ ; Maxima and Minima involving Second and Higher order Derivatives.

(d) Concepts of Marginal Analysis, Concepts of Elasticity, Applied Maximum and Minimum Problems including Effect of Tax on Monopolist's Optimum Price and Quantity, Economic Order Quantity.

**Unit 3 :Calculus II :**  
**: 20**

**Lectures : 10, Marks**

(a) Functions of Two or More Variables, Concept Partial Derivatives of Simple Functions up to Second Order, Homogeneity of Functions and Euler's Theorem.

(b) Integration : Preliminary Idea and Standard Form of Integration — Integration of  $e^x$ ,  $a^x$ ,  $x^{-1}$  and  $x^n$  where ( $n \neq -1$ ) (only Formulae). Integration by Substitution (Simple Cases only).

(c) Definite Integration: Finding of Definite Integrals for simple cases.

(d) Application of Integration to Marginal Analysis in Business.

**Unit 4 :Mathematics of Finance :**  
**: 15**

**Lectures : 12, Marks**

(a) Concepts of Simple and Compound Interest and Solution of Related Problems.

(b) Nominal and Effective Rates of Interests and their Inter-relationships in different Compounding Situation.

(c) Compounding and Discounting of a Sum.

(d) Types of Annuities : Ordinary, Due, Deferred, Continuous, Perpetual and their Future and Present Values using Different Types of Rates of Interest. Depreciation of Assets. (General Annuities to be excluded). Sinking Fund and Endowment Fund.

**Unit 4 :Linear Programming :****Lectures : 8, Marks : 15**

(a) Linear Programming: Sketching of Graphs- (i) Linear Equation  $ax + by + c = 0$  and (ii) Linear Inequalities  $ax + by + c > 0$ ,  $ax + by + c < 0$ ,  $ax + by + c \geq 0$ ,  $ax + by + c \leq 0$ .

(b) Basic Assumptions of Linear Programming Problem (LPP), Uses and Limitations of LPP, Formulation of LPP, Graphical Solution of LPP involving not more than two Variables, Applications of LPP in Business.

**Suggested Readings :**

1. Mizrahi and Sullivan, Mathematics for Business and Social Sciences, Wiley and Sons.
2. Budnick, P., Applied Mathematics, McGraw Hill Education.
3. R.G.D. Allen, Mathematical Analysis for Economics.
4. Ayres, Frank Jr. Schaum's Outline Series : Theory and Problems of Mathematics of Finance. McGraw Hill Education.
5. Dowling, E.T., Mathematics for Economics, Schaum's Outline Series, McGraw Hill Education.
6. Wikes, F.M., Mathematics for Business, Finance and Economics, Thomson Learning.
7. Thukral, J.K., Mathematics for Business Studies.
8. Vohra, N.D., Quantitative Techniques in Management, McGraw Hill Education.
9. Soni, R.S., Business Mathematics, Ane Book, New Delhi.
10. Singh, J.K., Business Mathematics, Himalaya Publishing House.
11. Hazarika, Padmalochan, Business Mathematics, Ashok Book Stall, Guwahati
12. Bhowal, M.K., Fundamentals of Business Mathematics, Kalyani Publishers, Guwahati.

**SEMESTER-III**  
**Paper: COMIDC201-3:Insurance and Risk Management**  
Full Marks-50 (End Term)

Full Marks: 50

Credit: 3

**Course Objective:**

This course will impart basic knowledge to students on risk, its types and consequences along with its management by various kinds of insurance and acquaint them with case studies to know how they are working in the modern world.

**Course Outcome:** After studying this course, the students will be:

1. Able to know the concept of risk, its types, sources, evaluation and effects.
2. Able to know how risk can be managed using the financial services like insurance.
3. Acquainted with the functioning of various insurance with legal aspects in the present-day world.

**Unit I: Introduction to Insurance:** Purpose and Need of Insurance; Insurance as a social Security tool; Insurance and economic development;

Fundamental of agency law: Definition of an agent; agent regulations; insurance intermediaries; procedure for becoming an agent; pre-requisite for obtaining a license; duration of license; cancellation of license; termination of an agent appointment; code of conduct.

Function of an agent-proposal forms and other forms for grant of cover; material information; nomination and assignment; procedure regarding settlement of policy claims. [ 20 lectures]

**Unit II: (a) Concept of risk**, types of risk, sources and measurement of risk (b) Risk Evaluation and Prediction (c) Disaster Risk Management (d) Risk Retention and Transfer. [10 lectures]

**Unit III: Essential Elements of Insurance**, Principle of Insurance;

Regulatory Framework of Insurance: Role, Powers and Functions of IRDA, Composition of IRDA, IRDA Act, 1999. [5 lectures]

**Suggested readings:**

1. Dr. P.K. Gupta, Essentials of Insurance and Risk Management, Himalaya Publishing House
2. Dr. Sunil Kumar, Insurance and Risk Management, Galgotia Publishing Company
3. Dr. Nishwan Bhatia and Mrs Charu Sarin, Insurance and Risk Management: Fundamentals and Applications, Pinnacle Learning (University Textbook Series)
4. George E. Rejda and Michael McNamara, Principles of Risk Management and Insurance, Pearson, 13<sup>th</sup> edition



**SEMENSTER-III [GROUP-A [ACCOUNTANCY]**  
**COMMAJ302-4: Cost Accounting**  
Full Marks-100 (Internal Assessment- 30+ End Term- 70)

**Credit :4**

**Lectures :60**

**Objectives:** The objective of this paper is to help students to acquire conceptual knowledge of the cost accounting and to impart skills for recording various kinds of business transactions relating to cost. **Course outcomes:** Students will be able to understand about the nature, scope and classification cost accounting and different elements of cost and their computations.

**Unit-I Introduction:** Nature and scope of cost accounting; Cost Concepts and Classification; Methods and Techniques; Installation of Costing system; cost unit, cost centers, Cost accounting vis-a-vis Financial accounting; elements of cost, preparation of cost sheet.

**Unit-II: Accounting for Materials:** Material Control; Concepts and Techniques; Pricing of Material Issues; Treatment of Material Losses.

**Unit-III: Accounting for Labour:** Labour Cost, Control Procedure; Labour Turnover; Measurement of Labour Turnover; Idle Time and Over time; work study, method study, time study and motion study; Methods of wage payment-time and piece rates; incentives (Halsey & Rowan);

**Unit-IV: Accounting for Overheads:** Meaning and classification of overheads; allocation and apportionment of overheads; meaning and methods of overhead absorption; Determination of overhead rates; under and over absorption and its treatment.

Cost ascertainment: Job, Batch, Contract and Process Costing.

**Unit-V: Cost Records:** Integral system and Non-integral system- meaning and advantages, recording of transactions under integral and non-integral system; Reconciliation of cost and financial accounts;

**Suggested Readings:**

1. Cost Accounting- Principle and Practice, Vikash Publishing House, New Delhi
2. Cost Accounts; S.P.Jain&K.L.Narang, Kalyani Publisher
3. Cost Accounting; M.Y.Khan&P.K.Jain, Tata McGraw Hill, New Delhi
4. Practical Costing; P.C.Tulsian, Vikash Publishing House, New Delhi
5. Cost Accounting; B.Banerjee, Prentice Hall of India Pvt. Ltd, New Delhi
6. Cost Accounting; Nigam & Jain, Prentice Hall of India Pvt. Ltd, New Delhi

**Note: Latest edition of text books may be used.**

**Paper: COMMAJ302-4: Financial Markets and Operations**

Marks: 100 (Internal Assessment: 30 + External: 70)

Credit: 4

Lecture: 60

**Course Objectives**

- Understand the structure and functioning of different financial markets.
- Analyze various financial instruments and their pricing mechanisms.
- Comprehend risk management techniques using derivatives.
- Evaluate the impact of regulatory frameworks on financial markets.
- Assess the opportunities and risks in international financial markets.

**Course Outcomes:**

- **Comprehensive Understanding:** Students will gain a thorough understanding of the structure, instruments, participants, and regulatory framework of various financial markets, both domestic and international.
- **Analytical Skills:** Students will develop the ability to analyze and price different financial instruments, including equities, debt, and derivatives.
- **Risk Management Proficiency:** Students will learn to apply risk management techniques using derivatives and understand the regulatory aspects affecting these markets.
- **Global Perspective:** Students will be able to assess the opportunities and risks in international financial markets and understand the impact of globalization and international regulations on domestic markets.

**UNIT – I: Introduction to Financial Markets:** Overview of Financial Markets- Concept, Definition and functions,

Financial Market Participants- Investors, Issuers, Intermediaries, Regulators

Money Market Instruments- Treasury bills, Commercial papers, Certificates of deposit, Repurchase agreements

Capital Market Instruments- Equities, Bonds, Debentures, Classification: Money markets vs. Capital markets

Regulatory Framework- Regulatory bodies (e.g., SEBI, RBI), Impact of regulations

Primary and Secondary Markets- Functioning and significance, IPOs and secondary market trading

**UNIT – II: Equity and Debt Markets:** Equity Markets: Stock exchanges- Structure and function, Stock market indices- Composition and significance

Trading Mechanisms- Types of orders and their execution, Electronic trading systems

Debt Markets-Types of debt instruments: Government bonds, Corporate bonds, Municipal bonds, Yield, duration, and bond pricing

Credit Rating Agencies- Role in debt markets, Impact of ratings

**UNIT – III: Derivatives:** Introduction to Derivatives-Forwards, Futures, Options, Swaps, Uses for hedging and speculation

Futures and Options Markets- Mechanics of trading, Pricing mechanisms

Swaps and Other Derivatives- Interest rate swaps, Currency swaps, Credit derivatives

**UNIT – IV: International Financial Markets and Operations:** Global Financial Markets-Major international markets, Globalization impact

Foreign Exchange Markets(FEM)- Concept, Definition, Types, Participants, Structure of FEM, Exchange rate, Spot rate and Forward rate, Arbitrage, Functions of FEM, Exchange rate mechanisms, Forex trading

International Capital Markets- Eurobonds, Foreign bonds, Global bonds, International equity markets (ADRs/GDRs)

**Recommended Textbooks and References**

1. Financial Markets and Services by E. Gordon and K. Natarajan
2. Indian Financial System by M.Y. Khan
3. Indian Financial System by B.K.Pathak, K.K.Das and P.K.Das, DVS Publication, Guwahati
4. Financial Services by K.K.Das, B.K.Pathak and P.K.Das, DVS Publication, Guwahati
5. Financial Markets and Institutions by S. Gurusamy
6. Derivatives and Risk Management by Rajiv Srivastava
7. Security Analysis and Portfolio Management by S. Kevin
8. Stock Market Analysis by Dr. S. R. Vishwanath
9. Banking and Financial Markets in India by Narender L. Ahuja

**NOTE: Any other latest publications of relevant books can be used.**

**Total Marks: 100 (Internal Assessment 30 Marks + End Term Exam. 70 Marks)**  
**Credit: 4** **Lectures: 60**

**Course objective:**

To provide students with a comprehensive understanding of the principles and practices of managing human resources in organizations.

**Course outcome:**

Students will be able to apply various HR strategies and techniques to effectively recruit, select, develop, and retain employees.

**Unit-I: Introduction**

Human Resource Management: Concept, Activities and Functions, Concept of Human Capital, Role Status and competencies of HR Manager, HR Policies, HRM vs HRD. Emerging Challenges of Human Resource Management; Empowerment; Downsizing; Human Resource Information System and Human Resource Accounting. (12 Classes) (20 Marks)

**Unit-II: Acquisition of Human Resource**

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment- Process, Methods, Sources, Selection – Concept and process; test and interview; placement and induction (12 Classes) (20 Marks)

**Unit-III: Training and Development**

Concept and Importance; Identifying Training and Development Needs; Training Programmes, Types, Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development, Managing employee well being and concept of work life balance and quality of work life. (12 Classes) (20 Marks)

**Unit-IV: Performance Appraisal**

Nature, objectives and importance; Modern techniques and systems of performance appraisal; potential appraisal and employee counseling; transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits.  
(12 Classes) (20 Marks)

**Unit-V: Maintenance**

Employee health and safety; employee welfare; social security; Employer-Employee relations- an Overview; concept of redeployment, redundancy, attrition, VRS, downsizing, layoffs and retrenchment, ethics and HRM. (12 Classes) (20 Marks)

**Suggested Readings:**

1. Gary Dessler. A Framework for Human Resource Management. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
3. Bohlander and Snell, Principles of Human Resource Management, Cengage Learning
4. Ivancevich, John M. Human Resource Management. Mc Graw Hill.
5. Wreather and Davis. Human Resource Management. Pearson Education.

6. Robert L. Mathis and John H. Jackson. Human Resource Management. Cengage Learning.
7. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi
8. Biswajeet Pattanayak, Human Resource Management, PHI Learning
9. Neeru Kapoor, Human Resource Management, Taxmann Publication

**Semester-III[Group-D-1]**

Paper: COMMAJ302-4: **Advertising and Sales Management**

**Total Marks: 100 (Internal Assessment 30 Marks + End Term Exam. 70 Marks)**

**Credit: 4**

**Total Lectures: 60**

**Course Objectives:**

The objective of this paper is to familiarize the students with concepts and techniques of advertising used in marketing and sales management.

**Course Outcomes:** Students will be able to understand about the basics of advertising, message design, functions and relevant aspects of sales management along with Sales Planning and Controlling.

**UNIT- I: Advertising:** Introduction, Concept, Scope, objectives and functions of advertising. Role of advertising in marketing mix and the advertising process legal, ethical and social aspect of advertising

**UNIT-II: Pre-launch Advertising Decision:** Determination of target audience, Advertising media and their choice. Advertising Measures, layout of advertising and advertising appeal

**UNIT- III: Message Design and Development:** Advertising copy development, types of appeal, Advertising copy testing. Measuring Advertising Effectiveness, Managing advertising agency client relationship, promotional scene in India. Techniques for testing advertising Effectiveness, Digital advertising: concept, display advertising, mobile advertising, Search Engine Optimization (SEO), Social Media Optimization & Marketing, Google Ads, Facebook Ads, Email Marketing

**UNIT-IV: Sales Management:** Introduction: Sales Management - Features, Functions and Importance, Art of Selling – Types, Process, Qualities of an Effective Salesman. *f* Sales force management: Selection Procedure, Training Methods, Motivational Factors and Compensation methods of sales personnel *f* Sales organisation : Concept, Objectives, Structure and Steps in Developing a Sales Organisation

**UNIT-5: Sales Planning and Controlling:** Sales planning: Concept, Process, Sales Forecasting - Methods and Limitations, *f* Sales controlling : Concept of Sales Budget and Sales Audit, Sales Quota - Methods and Types, Objectives and Factors Determining and Designing Sales Territory ,*f* Recent trends - Importance of Customer Feedback, Sales Management - Data Mining, Role of IT

**References:**

1. Advertising Management – Concepts and Cases, Manendra Mohan (Tata McGraw Hill)
2. Sales Promotion and Advertising Management (6thEd.) Himalaya Publishing House
3. Advertising Excellence by Bovee, Thill, Dovel and Wood (McGraw Hill)
4. Advertising Management – Shelekar, Victor & Nirmala Prasad (Himalaya Publishing House)
5. Foundations of Advertising – Theory & Practice – S.A. Chunawala
6. Brand Positioning – Subroto Sengupta, Tata McGraw Hill
7. Cases in Marketing Management – M.L. Bhasin, Excell Books
8. Sales & Distribution Management (Units 12-16 for Sales Promotion) F.L. Lobo, Global Business Press
9. Successful Sales Promotion – Choudhry, Elliot & Toop, Orient Longman
10. Advertising Management by Batra, Myers and Aakar (5th Ed.) PHI

11. Promotion Management by S.A. Chunawalla (2nd Ed.) Himalaya

**Note: Latest edition of text books may be used.**

**Semester- IV**  
**Paper-COMMAJ401-4: Principles and Practice of Management**  
Full Marks-100 (Int. Assessment 30+ 70 End-term)

Credit-4  
Total Lectures-60

**Course Objectives-** The objective of the course is to provide the students with an understanding of basic management concepts, principles and practices.

**Learning outcome-**

- a. Students will have the idea of management principles.
- b. Students will be able to understand about organisation structure and its process.
- c. Students will be able to develop knowledge and skills regarding management principles and functions required to run an organisation.
- d. Students will be able to demonstrate various types of leadership style and identify the motivation techniques used by leaders.

**Unit-I: Introduction:** Meaning and importance of management; Coordination mechanism in organisations; Management theories- classical, neo-classical and modern theory of management. Managerial functions; Mintzberg Managerial Role Model, Managerial competencies. Lectures-12

**Unit-II: Planning:** Organisational objective setting, Decision making environment (certainty ,risk, uncertainty), Techniques for individual and group decision making, Planning vis-a-vis Strategy-meaning, Business and Corporate Level Strategies. Lectures-12

**Unit-III: Organising:** Organising functions of management, factors affecting organisational design, Organisational structures and Organograms, traditional and modern, comparative suitability and changes overtime, formal and informal organisation, Authority and Responsibility. Lectures-12

**Unit-IV: Directing:** Motivation- Meaning and importance, Theories of Motivation- Maslow, Herzberg, McGregor, Ouchi, incentives, carrot and stick approach, contingency approach.

Leadership- Meaning and importance, Theories of Leadership- Situational, Behavioural and Contemporary, Likert, Managerial Grid, Transactional and Transformational Leadership. Lectures-12

**Unit-V: Salient Developments and Contemporary Issues in Management:**

Management challenges of the 21<sup>st</sup> Century, Factors reshaping and redesigning management, performance and reward perceptions- Internationalisation, Digitalisation, Entrepreneurship and innovation, Values and Ethics, Workplace diversity, Democracy and Sociocracy, Subaltern management ideas from India. Lectures-12

**Suggested Readings:**

1. Drucker.P.F. (1954). The Practice of Management. Newyork: Herper and Row.
2. Drucker.P.F. (1999). Management Challenges for the 21<sup>st</sup> century. Herper Collins Publishers Inc.
3. Gupta C.B. and Mathur S. Management Principles and Applications. Scholar Tech Press, Delhi.
4. Griffin. Management Principles and Application. Cengage.
5. Koontz, H.,&Weihrich,H.(2012).Essentials Of Management: An International and Leadership Perspective. McGraw Hill Publications



6. Laasch,O.(2022). Principles of Management,2e,Sage Textbook
7. Pillai,R.S.N.&Kala,S. Principles and Practice of Management, S.Chand.
8. Mitra,J.K.(2018).Principles of Management. Oxford University Press.
9. Rao,V.S.P.(2020).Management Principles and Applications. Taxmann Publications.
10. Tulisian, P.C.&Pandey,V.”Business Organisation & Management” Pearson Education,India.

**Note- Learners are advised to use the latest editions of readings.**

#### **SEMESTER- IV**

#### **PAPER: COMMAJ402-4: Direct and Indirect Taxes**

Full Marks-100 (Int. Assessment 30+ 70 End-term)

Credit-4

Total Lectures-60

**Course Objective:**

To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules, and to provide basic knowledge of GST Act,

**Course Outcome:**

1. Students will be able to have the idea of history of taxation.
2. Students will be able to know the basics of Income Tax Act,
3. Students will be able to calculate Taxable Income of an Individual
4. Students will be able to have the idea of GST and its Implications.

**Unit I: Introduction:**

Taxes: Meaning, Types of Taxes-Direct and Indirect, Difference between direct Tax and indirect Tax,

**Income Tax Act 1961:**

Basic Concepts and Definitions: Finance Bill, Finance Act, Financial Year, Previous Year, Assessment Year, Person, Assessee, Income, Total Income, Gross Total Income, Heads of Income, Agricultural Income, Partly Agricultural Income and Partly Non-Agricultural Income (Assessments of Agricultural Income). Residential status and Incidence of Tax, Exempted Income.

[15-lectures]

**Unit II: Computation of Income Under different Heads:** [15 Lectures]

Income from Salaries; Income from House Property and Capital gains, Profits and Gains of Business or Profession and Income from other sources. (Simple computation of Taxable Income of an Individual) [20-lectures]

**Unit-III: Indirect Taxes:**

Meaning of Indirect Tax, History of Indirect Taxes in India, Value Added Tax: Meaning, Salient Features of VAT, Types of VAT, Meaning, Features of Goods and Services Tax. Definition of important terms used in GST Act - Place of supply, Adjudicating Authority, Agent, Aggregate Turnover, Agriculturist, Business, Business Vertical, Capital Goods, Casual Taxable Person, Goods, Input Tax, Inward Supply, Output Tax, Outward Supply, Place of Business, Services, Supplier. [15-lectures]

**Unit IV: Goods and Services Tax Act:**

The Central Goods and Services Tax Act, 2017 and the Assam Goods and Services Tax Act, 2017; Structure of GST: Dual GST Model- CGST, SGST, UTGST, IGST, Taxes subsumed by GST. Commodities kept outside the scope of GST. GST Council, GSTN, Tax Invoices, Input Tax Credit (ITC), Registration of GST.[15-lectures]

**Note:**

**Suggested readings:**

1. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxman Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.

**Journals:**

1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.
3. Current Tax Reporter. Current Tax Reporter, Jodhpur.

**SEMESTER-IV**

**Paper- COMM401-4 : BUSINESS STATISTICS**

Full Marks-100 (Int. Assessment 30+ 70 End-term)

Credit-4

Total Lectures-60

**Course Objective:**

The objective of this course is to familiarize the students with the basic Statistical tools used for

Managerial Decision Making.

Course outcomes:

1. Students will be able to have the idea of nature and classification data.
2. Students will be able to know the basics of correlation and regression analysis.
3. Students will be able to measure time series, Index Numbers and basics of Probability.

**Unit 1 : Statistical Data and Descriptive Statistics :** [lectures-15]

(a) Meaning of Statistics; Nature and Classification of Data; Univariate, Bivariate and Multivariate Data; Time Series Data and Cross-sectional Data; Frequency Distribution (Discrete and Continuous); Summation Operation.

(b) Measures of Central Tendency; Arithmetic mean, Geometric Mean, Harmonic Mean, Mode, Median, Quartiles, Deciles and Percentiles (including graphic Determination); Properties and Application.

(c) Measures of Variation; Absolute and Relative, Range, Quartile Deviation, Mean Deviation, Standard deviation and their Coefficients, Properties of Standard Deviation and Variance.

(d) Skewness: Meaning and Measurement (by using Karl Pearson's and Bowley's Method), Concept of Kurtosis

**Unit 2 : Analysis of Bi-Variate Data (Simple Correlation and Regression Analysis) :**

Lectures : 15

(a) Correlation Analysis: Meaning of Correlation; Positive, Negative and Zero Correlation; Simple, Multiple and Partial Correlation; Linear and Non-linear Correlation and Causation; Scattered Diagram, Pearson's Coefficient of Correlation; Calculation and Properties (Proof not required); Rank Correlation, Interpretation of Various Values of Correlation Coefficient.

(b) Regression Analysis: Meaning, Principle of Least Squares and Regression Lines, Regression Equations and Estimation; Properties of Regression Coefficients, Relationship between Correlation and Regression Coefficients.

**Unit 3 : Index Numbers:**

Lectures : 10

Meaning and Uses of Index Numbers; Idea of Price-Relative; Price, Quantity and Value Indices. Construction of Index Numbers; Laspeyre's, Paasche's and Fisher's Indices-Aggregative and Average of Relatives (Simple and Weighted). Problems in the Construction of Index Numbers, Test of Adequacy of Index Numbers- Time Reversal Test and Factor Reversal Test. Consumer Price Indices and Construction of Consumer Price Indices. Deflating, Base Shifting and Splicing of Index Numbers; Limitations of Index Numbers

**Unit 4 : Time Series Analysis :**

Lectures : 7

Analysis of Time Series: Causes of Variation in Time Series Data; Components of Time Series; Decomposition — Additive and Multiplicative Models; Trend Analysis; Fitting of Trend Line using Principle of Least Square-Linear Case. Determination of Trend - Moving Average and Semi Average. Uses of Time Series Analysis

**Unit 5 : Probability and Probability Distribution :**

Lectures : 13

(a) Theory of Probability: Concept; The Three Approaches to Defining/Calculating Probability; Calculation of Event Probabilities Addition and Multiplicative Laws of Probability (without Proof); Conditional Probability; Bayes' Theorem (without Proof).

(b) Random Variable; Expectation and Variance of a Random Variable.

(c) Probability Distribution:

- (i) Binomial Distribution: Probability Distribution Function, Constants, Calculation for Simple Cases.
- (ii) Poisson Distribution: Probability Distribution Function (including Poisson Approximation to Binomial Distribution), Constants, Solution of Related Problems.
- (iii) Normal Distribution: Probability Distribution Function, Properties of Normal curve (Theory Part only)

**Suggested Readings:**

1. Hooda, R.P.: Statistics for Business and Economics; Macmillan, New Delhi.
2. Ya-Lun Chau: Statistical Analysis with Business and Economic Applications, Holt; Rinehart & Winster, New York.
3. Lewin Rubin: Statistics for Management; Prentice-Hall of India, New Delhi.
4. Hoel & Jessen: Basic Statistics for Business and Economics; John Wiley and Sons, New York.
5. Gupta S.C.: Fundamentals of Statistics, Himalaya Publishing House.
6. Gupta S.P. and Archana Gupta: Elementary Statistics, Sultan Chand and Sons, New Delhi.
7. Spiegel M.R.: Theory and Problems of Statistics, Schaum's Outlines Series, McGraw Hill Publishing Co.
8. Hazarika, Padmalochan: Business Statistics, Ashok Book Stall, Guwahati.
9. Bhowal, M.K.: Fundamentals of Business Statistics, Kalyani Publisher, Guwahati.

	<b>SEMENSTER-IV [GROUP-A-2]</b>	
	<b>Paper-COMMAJ403-4: Management Accounting</b>	
	Full Marks-100 (Int. Assessment 30+ 70 End-term)	
Credit-4	Lectures-60	Total

**Course Objective:**

1. To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.
2. This course provides the students an understanding of the application of accounting techniques for management.

**Course Outcomes:**

1. Students will be able to have the idea of nature, scope and functions of management accounting.
2. Students will be able to prepare financial statement and analyses various ratios.
3. Students will be able to prepare Fund Flow Statement as per Indian Accounting Standard 3 as well as Cash Flow Statement.
4. Students will be able to identify necessary assumptions, advantages and disadvantages of Marginal costing.

**COURSE CONTENTS:****Unit 1: Introduction**

Management Accounting: Meaning, Objectives, Nature and Scope and functions of management accounting, Role Management accounting in decision making, Management Accounting Vs. Financial Accounting; Tools and Techniques of management accounting. Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management [16 lectures]

**Unit II: Financial statements:** Meaning and types of financial statements; limitations of financial statements; objectives and methods of financial statements analysis; Ratio analysis; classification of Ratios-Profitability ratios, turnover ratios, liquidity ratios, turnover ratios, advantages of ratio analysis, limitation of accounting ratios. [16 lectures]

**Unit III:** Fund Flow Statement as per Indian Accounting Standard 3, Cash Flow Statement. [12 lectures]

**Unit IV: Marginal Costing:** Meaning, assumptions, advantages and disadvantages of Marginal costing, Cost-Volume Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety. [ 16 lectures]

**Suggested Reading:**

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. Introduction to Management Accounting , Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Management Accounting. Dorling Kindersley(India) Pvt. Ltd.
3. Singh, Surender. Management Accounting, Scholar Tech Press, New Delhi.
4. Garrison H., Ray and Eric W. Noreen. Managerial Accounting. McGraw Hill.
5. Goel, Rajiv, Management Accounting. International Book House,
6. Arora, M.N. Management Accounting. Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. Management Accounting. Shree Mahavir Book Depot, New Delhi.
8. Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.

9. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education
  10. H.V. Jhamb, Fundamentals of Management Accounting, Ane Books Pvt. Ltd.
- Note: Latest edition of text books may be used.

**Note: Latest edition of text books may be used.**

## **SEMESTER –IV [Group-B]**

### **Paper: COMMAJ403-4: Financial Services**

Marks: 100 (Internal Assessment: 30, External: 70)

Credit: 4

Lecture: 60

**Course Objectives:** The objective of the paper is to provide basic knowledge of different financial services available for business operations in the nation.

#### **Learning Outcomes:**

1. Students will be able to get familiar with different types of financial services.
2. Students will be able to understand the leasing and hire purchasing system operating in the country.
3. Students can acquire the knowledge of Merchant Banking System and Mutual Funds.
4. Students can also extend their knowledge regarding innovations in financial services.

#### **UNIT – I: FINANCIAL SERVICES:**

Meaning and concept, features, evolution, providers and users – classification – fund based financial services – non fund based financial services, Regulation of financial services.

#### **UNIT – II: LEASING AND HIRE PURCHASE:**

Concepts and evolution – features – types of leasing and hire purchase – advantages and disadvantages – Characteristics of operating lease and financial lease, Distinction between operating lease and financial lease, Distinction between leasing and hire purchase – leasing companies in India.

#### **UNIT – III: MERCHANT BANKING AND MUTUAL FUNDS:**

Merchant Banking – Meaning – nature and scope – functions – types – evolution of merchant banking and its growth in India; Mutual funds – Meaning and characteristics – advantages – forms of mutual fund – organization of mutual funds.

#### **UNIT – IV: NEW INNOVATIONS IN FINANCIAL SERVICES:**

Innovations in financial services – Venture capital; Depository system, broking and Portfolio management services, Credit Rating Agencies in India.

#### **Recommended Books:**

1. Financial Services by K.K. Das, B.K. Pathak and P.K. Das, DVS Publication, Guwahati
2. Financial Services, by: M.Y. Khan, Tata Mc. Graw Hill, New Delhi.
3. Financial Services, by: Shashi K. Gupta, Nishi Aggarwal.

**NOTE: Any other latest publications of relevant books can be used.**

**SEMESTER –IV [Group-C]**

**Paper: COMMAJ403-4: Human Resource Planning & Development**

Marks: 100 (Internal Assessment: 30, External: 70)

Credit: 4

Lecture: 60

**Course Objectives:** The objective of this paper is to help students to acquire conceptual knowledge

**Course Outcomes:**

1. Students will be able to understand the Fundamental concepts and issues of Human Resource planning.
2. Students can acquire HRD and HRM in the Indian Context.
3. Students can acquire the necessary knowledge on Employee Training, Executive Development and Career Management.
4. Students can also extend their knowledge regarding Human Recourse Accounting, Human Resource Audit and Information System.

**UNIT-I: NATURE AND SCOPE OF HRP AND HRD**

**Human Resource Planning:** Nature of HRP, Objective of Human Resource Planning, Importance of Human Resource Planning, Human Resource Planning Process, Concept of Job Analysis, Uses and Techniques of Job Analysis, Concept of Job Description and Job Specification

**Human Resource Development:** Meaning and Concept of HRD, Objectives of HRD, Features of HRD, Difference between HRD and HRM, Need for HRD in the Indian Context, Qualities of HRD Manger, Employee Counseling, Process of Counseling, Need for Counseling, Quality Circles, Benefits of Quality Circles, Requirements for effective quality circles

**UNIT-II: EMPLOYEE TRAINING, EXECUTIVE DEVELOPMENT AND CAREER MANAGEMENT**

Meaning and Importance of Training, Identification of Training Needs, Evaluating Training Effectiveness, Outsourcing, Concept and Methods of Executive Development, Meaning and Advantages of Career Planning, Concept of Replacement Planning and Succession Planning, Measures for Successive Career Planning.

**UNIT-III: PERFORMANCE APPRAISAL AND HUMAN RESOURCE MOBILITY**

Concept and Objectives of Performance Appraisal, Method of Performance Appraisal, Appraisal of Potential, Concept of Promotion, Transfer and Demotion, Downsizing Strategy and Outplacement, VRS and Employee Turnover

**UNIT-IV: MEASUREMENT OF HRP:**

**Human Resource Accounting:** Meaning of HRA, Objectives of HRA, Advantages and Limitations of Human Resource Accounting, Methods and Valuation of Human Resources

**Human Resource Audit:** Meaning of Human Resource Audit, Advantages and Techniques Human Resource Audit

**Human Resource Information System:** Meaning and Importance of HRIS, Steps involved in Designing and Developing a Sound Human Resource Information System.

**NOTE:** Any other latest publications of relevant books can be used.



## SEMESTER-IV

**Paper: COMMAJ403-4: Consumer Behaviour**  
Total Marks : 100 (Internal- 30, External- 70)

Credit: 4

Total Lectures: 60

**Course Objective :** To provide a comprehensive and practical understanding of basic aspects of consumer behaviour. Understand factors influencing consumer behaviour, Analyse the process of consumer decisions and provide necessary knowledge which help in proper managerial decision making.

**Learning outcomes:** Students are expected to acquire the necessary theoretical foundation for Consumer oriented research. Able to develop products and marketing strategies. Have necessary knowledge for appearing in competitive examinations.

### **Unit-I: Applications of Consumer Behaviour:**

Concept, definitions, need, nature, scope, trends in consumer behaviour, Types of consumer (industrial and retail) , Types and diversity of consumer behaviour . Application of Consumer behaviour in marketing. E buying behaviour, the ebuyer vs Brick and mortar buyer, influence of E buying.

### **Unit-II: Factors influencing Consumption:**

Understanding factors influence Consumer buying behaviour, Social Class, Culture, lifestyle, personal influence and opinion leaders. Personality concept, significance, product personality and brand personification. Attitude Concept, nature, attitude formation and change. Family influence on buyers behaviour. Role of different members, Family life cycle stage and size.

### **Unit-III: Consumer oriented Research:**

Consumer research: Important and evaluation of consumer research . Consumer Demographics demographics, Cultural and subcultural influences in consumer behavior. Consumer psychographics, Need of psychographic profile. AIO(Activities, interest , opinion). LOV (list of values), SRI Values and lifestyle, VALS-2.

### **Unit-IV : Consumer decision making:**

Stages of buying decision making process. Models: Howard Shet, Engel-Blackwell-Miniard, Nicosia Model of decision making Process of diffusion and adoption.

### **Unit- V : Trends in Consumer Behaviour:**

Innovation, decision process, innovator profile. Stages of consumer accepting new product and rate of adoption , relative advantage, compatibility, complexity, trialability observability. Role of technology influencing consumerbehaviour

### **Suggested Books:**

- 1) Consumer Behaviour by Veena Prasad, Booma Halpeth. Himalaya Publishing House.
- 2) Consumer Behaviour: Concepts Application and Cases by MS Raju, Dominique Xardel, Mohan Lal Agrawal, Warren J Keegan Vikash publishing House Pvt Ltd.

**NOTE: Any other latest publications of relevant books can be used.**

**SEMENSTER-V**  
**COMMAJ501-4: Auditing and Assurance**  
Total Marks : 100 (Internal- 30, External- 70)

Credit: 4

Total Lectures: 60

**Course Objective:** To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

**Learning Outcome:**

1. Students will be able to understand the Fundamental concepts and issues of Audits and its types.
2. Students can acquire the necessary knowledge on appointment related issues of Company auditors
3. Students can also extend their knowledge regarding Recent Trends in auditing, Corporate Governance and Business Ethics.

**Unit 1: Introduction:** Meaning and Objectives Auditing; Types of Audit; Internal audit; Audit Process: Audit Programme; Audit and book; Working Paper and evidences; Consideration for commencing an audit; Routine checking and testing; Internal Check System: Internal Control; Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

**Unit 2: Audit of Limited Companies:** Company Auditor-Appointment, power, duties, and liabilities, Removal, Remuneration Auditors Report-Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013; Audit of Educational Institutions, Audit of Insurance Companies, Audit of Banking Companies.

**Unit 3: Recent Trends in auditing:** Nature and significance of cost audit, Tax Audit, Management audit.

**Unit 4: Corporate Governance:** Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

**Unit 5: Business Ethics:** Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement; Corporate Social Responsibility, CSR and Business Ethics, CSR and Corporate Governance;

**Suggested Readings:**

1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning
2. Aruna Jha, Auditing. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.

4. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi
5. MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot. (Publishers). (Relevant Chapters)
6. KV Bhanumurthy and Usha Krishna, Politics, Ethics and Social Responsibility of Business, Pearson Education
7. N Balasubramanian, A Casebook on Corporate Governance and Stewardship, McGraw Hill Education
8. B.N. Ghosh, Business Ethics and Corporate Governance, McGraw Hill Education
9. S K Mandal, Ethics in Business and Corporate Governance, McGraw Hill Education
10. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press
11. Christine Mallin, Corporate Governance (Indian Edition), Oxford University Press
12. Relevant Publications of ICAI on Auditing (CARO).
13. Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi

**NOTE: Any other latest publications of relevant books can be used.**

## SEMESTER -V

### Paper: COMMAJ 502-4: BUSINESS LAW

Marks: 100 (Internal Assessment: 30, External: 70)

Credit: 4

Lecture: 60

**Objective:** The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

1. Students will be able to understand the general principles of Law of contract and specific contracts.
2. Students can acquire the necessary knowledge on relevant Legal Aspects of The Sales of Goods Act, 1930.
3. Students can also extend their knowledge regarding the various provisions under Partnership Laws and Negotiable Instruments Act, 1881.

#### Contents:

##### **Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract**

a) Contract – meaning, characteristics and kinds (b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. (c) Void agreements (d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract. (e) Contingent contracts (f) Quasi - contracts [15 lectures]

##### **Unit 2: The Indian Contract Act, 1872: Specific Contract**

(a) Contract of Indemnity and Guarantee (b) Contract of Bailment (c) Contract of Agency [15 lectures]

##### **Unit 3: The Sale of Goods Act, 1930**

a) Contract of sale, meaning and difference between sale and agreement to sell. (b) Conditions and warranties (c) Transfer of ownership in goods including sale by a non-owner (d) Performance of contract of sale (e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer. [15 lectures]

##### **Unit 4: Partnership Laws**

###### ***A) The Partnership Act, 1932***

a. Nature and Characteristics of Partnership (b). Registration of a Partnership Firms (c.) Types of Partners (d.) Rights and Duties of Partners (e.) Implied Authority of a Partner (f.) Incoming and outgoing Partners (g.) Mode of Dissolution of Partnership [10 lectures]

###### ***B) The Limited Liability Partnership Act, 2008***

a) Salient Features of LLP (b) Differences between LLP and Partnership, LLP and Company (c) LLP Agreement, (d) Partners and Designated Partners (e) Incorporation Document (f) Incorporation by Registration (g) Partners and their Relationship [10 lectures]

##### **Unit 5: The Negotiable Instruments Act 1881**

a) Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque b) Holder and Holder in Due Course, Privileges of Holder in Due Course. c) Negotiation: Types of Endorsements d) Crossing of Cheque e) Bouncing of Cheque [10 lectures]

#### **Suggested Readings:**

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning

4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
7. Sushma Arora, Business Laws, TaxmannPulications.
8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th ed.
9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
10. Sharma, J.P. and SunainaKanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi

**Note: Latest edition of text books may be used.**

**SEMESTER- V**  
**Paper-COMMIN501-4: Indian Economics**  
**Full Marks-100 (Int. Assessment 30+ 70 End-term)**

**Credit-4**

**Total Lectures-60**

**Objective:** The course aims to provide an understanding of constituent sectors that define the Indian Economy and enable learners to examine the role and contribution of different sections of the economy in economic development of India. The course also aims to enable the learners to examine the role and impact of the planning process on economic development of India.

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

1. Evaluate the recent trends in economic planning of India
2. evaluate the magnitude, size, and dimensions of the Indian economy
3. evaluate the role of population as an economic resource
4. analyse the role and contribution of agriculture in the economic development of India
5. analyse the contribution of the industrial and service sector in the Indian economy

**Unit 1: Overview of Indian Economy (20 marks)**

Indian Economy: Major features and problems. Functions and problems of public sector; dis-investment; Privatization and its importance in Indian Economy. Globalization, Liberalization, and its impact on Indian Economy.

Planning Process in India: Evolution of Indian Planning-Trends and Features of Economic planning in India, Planning process from Planning Commission to NITI Aayog.

**Unit 2: Basic Issues in Economic Development (15 marks)**

Concepts of economic growth and economic development, Human Development Index, Sustainable development, Determinants of economic development, Issues in India's development: Population and economic development; Demographic aspects of India's population: Literacy, Gender and Quality of manpower, Demographic dividend and new trends in population management, Technology and population growth; Problems of unemployment and poverty.

**Unit 3: Agriculture sector (20 marks)**

Trends in India's agriculture sector, Agrarian crisis, Green Revolution, White and yellow revolution. PDS & Food security issues, Government policy and initiatives. Export of agricultural products and agro based industries. Minimum Support Price (MSP)

**Unit 4: Industrial Economy(25marks)**

Pattern and performance of industrialisation, Industrial policies, Act East Policy, Role of MSMEs, Role of foreign capital, Impact of Liberalisation, Privatisation and globalisation, 'Make in India' initiative, 'Atma Nirbhar Bharat', Changing structure of India's Foreign trade in post-independence period, Trends in Indian balance of payment.

**Unit 5: Service Sector (20 marks)**

An overview of Service Sector in India - Transport and Communication, IT, Tourism (Growth, Performance, Market size and exports) Role of the services sector in India's economy- its contribution to India's GDP and employment, FDI inflow in Service Sector. India's service revolution-'Digital India Mission'. Issues and challenges for India's Services sector growth, Circular economy and India.

**Suggested readings:**

1. Acharya, S., & Mohan, R., *India's Economy: Performance and Challenges*. New Delhi: OUP India.
2. Puri, V. K., & Mishra, S. K. *Indian Economy*. Mumbai: Himalaya Publishing House.
3. Datt, G., & Sundharam, A. *Indian Economics* New Delhi: Sultan Chand Publishing House
4. Uma Kapila *Indian Economy-Performance and Policies*, Academic Foundation, New Delhi
5. Datt, G. & Mahajan, A. *Indian Economy*, S. Chand and Company.
6. Gupta, S.K, Chaturvedi, D.D & Chaturvedi, S. *Indian Economy*. Kitab Mahal,
7. Ghosh, S. *Indian Economy* PHI Learning

**Note: Learners are advised to use latest edition of text book**

**Course Objective:**

1. To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

2. It enables the students to know the Basics of Income Tax act and its implications.

**Course Outcomes:** After completion of this course

1. Students will be able to understand the Income Tax Laws and its applications;

2. Students will be proficient in computation of Tax Liability and Taxable incomes for different assessee.

**Unit 1: Introduction**

Basic concepts: Income, agricultural income, casual income, assessment year, previous year, gross total income, total income, person; Assessee, Heads of Income, Tax evasion, avoidance, and Tax Planning.

Basis of Charges: Scope of total Income, Residential status and Tax Liability, Income which does not form part of Total Income.

**Unit 2: Computation of Income under different heads:**

Income from Salaries; Income from house property, Profits and gains of business or profession; Capital gains; Income from other sources.

**Unit 3: Computation of Total Income and Tax Liability:** Computation of Total Income and Tax Liability of an Individual, and Firm, Aggregation of income and set-off and carry forward of losses; Deductions from gross total income.

**Unit 4: Tax Management:** Tax Deduction at Source, Advance Payment of Tax; Assessment Procedures; Tax Administration-Authorities, appeals, penalties.

**Note:**

1. There shall be a **practical examination of 20 Marks** on E-filing of Income Tax Returns using a software utility tool. The student is required to fill appropriate Form and generate the XML file.

**Suggested readings:**

1. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.

**Journals :**

1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.

2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.

3. Current Tax Reporter. Current Tax Reporter, Jodhpur.

**Software :**

1. Vinod Kumar Singhania, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version

2. 'Excel Utility' available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

**Latest edition of text books and Software may be used.**



**Course Objectives:**

1. To enable the students to acquire the basic knowledge of accounting of financial institutions and to learn the technique of preparing the accounts of banking companies, Insurance companies, investment in securities and to ascertain insurance claims.

**Course Outcomes:**

3. Students will be able to demonstrate a comprehensive understanding of the meaning and importance of Advance Financial Accounting.

4. Students will be proficient in evaluating different Financial Institutions financial reporting and preparation of financial statements;

**Unit-I: Accounts of banking Companies:**

Meaning, objectives, features, maintaining of books and registers, Advances and its classifications, provisions against advances, Non-Banking Assets, Non-performing assets, Income Recognition, Preparation of Financial statement of Banking Companies. [15-lectures]

**Unit-II: Insurance Companies:**

Meaning, features, Importance, types of Insurance- Life and General Insurance, Books maintain by Insurance Company

Preparation of Revenue account, Profit and Loss account and balance of Life Insurance Company, Ascertainment of Profit under Life Insurance Business.

Preparation of Revenue account, Profit and Loss Account and Balance Sheet of General Insurance, [15-lectures]

**Unit-II: Insurance Claims:**

Insurance Claims, Average Clause, Indemnity Period, Procedure of ascertaining Loss of Stock and Loss of Profit, Ascertainment of Claims Against loss of a stock and loss of Profit. [10 lectures]

**Unit-III:Investment Account:**

Meaning, types, cost, cum-interest, ex-interest, cum-dividend, ex-dividend,

Preparation of Investment account for Variable and Fixed income bearing securities, treatment of Bonus shares and right shares. [15- lectures]

**Unit-IV: Government accounting:**

Meaning, features, objectives of government accounting, Commercial accounting Vs Government accounting, General principles of Government accounting, Consolidated Fund, contingency Funds; Accounting standard advisory Board of Government accounting. [5-lectures]

**Suggested Books:**

1. Advanced accounting-S.N. Maheswary and S.K. Maheswary, Vikash Publishing House, new Delhi.
2. Advanced Financial Accounting- B.B. Dam, H.C. Gautam, Capital Publishing House, Guwahati.

**Latest edition of text books and Software may be used.**

**Course Objectives:**

1. To introduce students to the fundamental concepts and principles of business finance.
2. To explain the role of finance in strategic decision-making within organizations.
3. To familiarize students with various sources of business finance and their implications.
4. To develop an understanding of financial planning and its significance in managing business operations.

**Learning Outcomes:**

5. Students will be able to demonstrate a comprehensive understanding of the meaning and importance of business finance.
6. Students will be proficient in evaluating different sources of short-term and long-term finance and their application in business scenarios.
7. Students will develop the ability to apply financial planning techniques to optimize business performance and mitigate financial risks, understand working capital management

**UNIT – I: INTRODUCTION:**

Business Finance – meaning and concept, characteristics, importance of business finance, scope of business finance, risk and business finance, relationship between business finance and accounting.

**UNIT – II: SOURCES OF BUSINESS FINANCE:**

Short-term finance – its sources, ways of raising short- term finance, Long-term finance – its sources, equity capital, methods of raising equity finance, preference share, debentures, convertible loan notes, warrants, term-loans, asset-backed finance, leasing, Documents required to apply for business finance.

International sources of finance- Foreign Direct Investment (FDI), External commercial borrowings (ECBs)

**UNIT – III: FINANCIAL DECISIONS AND FINANCIAL PLANNING:**

Investment decision, Financing decision, Dividend decision, Liquidity decision, Factor influencing financial decisions, Meaning of financial plan, characteristics, consideration in formulation of financial plan, steps in financial planning, Limitation of financial planning.

**UNIT – IV: WORKING CAPITAL MANAGEMENT:**

Introduction to Working Capital Management- Definition and importance of working capital, Components of working capital, Operating cycle and cash cycle

Management of Cash- Importance of cash management, Methods of accelerating and slowing cash flow

Management of Receivables and Inventory- Credit policies and management of receivables, Inventory management techniques, Balancing costs and benefits, costs in inventory management and benefits in inventory management

**RECOMANDED READINGS:**

1. *Essentials of business finance* by R.M. Srivastava, Himalaya Publishing House
2. *Fundamentals of Financial Management*, by Manik Ch. Kalwar, Dr. Rati Kanta Pathak
3. *Financial Management: Principles and Practice* by Prasanna Chandra
4. *Financial Management: Text, Problems and Case* by M.Y. Khan and P.K. Jain

**Latest edition of text books and Software may be used.**

**Semester- V [GROUP-B-4]****COMMAJ503-4: FINANCIAL INSTITUTIONS AND MARKETS**

Full Marks-100 (Int. Assessment 30+ 70 End-term)

**Course Objectives:** The Objective of this paper is to provide the basic knowledge of financial institutions and markets available in financial sector of the country.

**Learning Outcomes:**

1. Students will be able to know about the basic concept of financial institutions and its important functions.
2. Students will be able to acquire the knowledge of different types of financial markets and their functions.
3. Students will be able to extend their knowledge relating to the contribution of financial institutions and markets in the economic development of the country.
4. Students will be able to know about the stock exchange, its functions and listing of securities along with methods of marketing securities.

**UNIT – I: INTRODUCTION**

Meaning – needs – Types of financial institutions – role of financial institutions in economic development – commercial banks – role and functions – methods of credit creation – commercial banking operations, co – operative banks – functions – salient features – operations of co-operative banks – weaknesses of co-operative banks.

**UNIT–II: NON-BANKING FINANCIAL INSTITUTIONS/ NON-BANKING FINANCIAL COMPANIES (NBFCs):**

Concepts – features – functions – significance and operations of non – banking financial institutions; Development banks – specific features – functions – need of development banks, Harmonization of commercial banks and development banks.

**UNIT–III: FINANCIAL MARKETS:**

Meaning – types – money market – function – sub-markets of money market – characteristics of developed and under developed money market – money market instruments – money market derivatives; Drawbacks of Indian money market; Capital market – functions, nature and role – distinction between capital market and money market.

**UNIT–IV: MARKETS FOR CORPORATE SECURITIES:**

Primary Market or New issue market – meaning – functions – Secondary market – distinction between primary market and secondary market – stock exchange – meaning – functions; listing of securities - meaning– listing procedure; Over the Counter Market, On-line scriptless trading Market; Methods of Marketing Securities.

**SUGGESTED READINGS:**

1. Financial Institutions and Markets (Structure, Growth and Innovations), by: L.M. Bhole, Jitendra Mahakud, Tata Mc Graw Hill Education Private Limited, New Delhi.
2. Indian Financial System by B.K.Pathak, K.K.Das and P.K.Das, DVS Publication, Guwahati
3. Financial Institutions and Markets, by: Shashi K.Gupta, Nisha Aggarwal, Neeti Gupta; Published by: Mrs. Usha Raj Kumar for Kalyani Publishers, New Delhi.
4. Financial Institution and Markets, by: Meir Kohn, published in India by Oxford University Press VMCA Library Building, Jaising Road, New Delhi 110001, India.

**Note: Latest edition of text books may be used.**

**SEMESTER-V [GROUP-C-3]**

**Paper: COMMAJ503-4:Industrial Relations**

**Total Marks: 100 (Internal Assessment 30 Marks + End Term Exam. 70 Marks)**

**Credit: 4**

**Lectures: 60**

**Course objective:**

To develop students' knowledge and understanding of the complex relationship between employers, employees, and trade unions in the workplace.

**Learning outcome:** After completion of the course, Students will gain:

1. The ability to analyze and manage employment relationships
2. Negotiate collective bargaining agreements
3. Handle workplace conflicts effectively.

**Unit I: Introduction to Industrial Relations**

Background, evolution, approaches to Industrial Relations, History of Industrial Relation in India, Pre and Post Independence, Indicators of the State of Industrial Relations.

**Unit II: Trade Unions**

Theoretical framework and foundations, characteristics, Managing India Trade Unions, New Role of trade unions in context of globalisation, IT, trade Negotiations and Collective Bargaining, Problems of Trade Unions.

**Unit III: Industrial Disputes**

Nature & Causes, Industrial conflicts, grievances and handling, classification of Industrial Disputes. Dispute Resdution, workers Participation in Management Machinery.

**Unit IV: Contemporary Issues in Industrial Relation**

Employee Participation in Labour Management, Labour Policy, economic policy and industrialisation. Industrial Relations and technological change India and International Labour Standards.

**Suggested Readings:**

1. PK Padhi, Industrial Relations and Labour Law, PHI Learning
2. Arun Monappa, Industrial Relations and Labour Law, McGraw Hill Education
3. SC Srivastav, Industrial Relations and Labour Law, Vikas Publishing House
4. C.S VenkataRatnam, Industrial Relations, Oxford University Press
5. P.L. Malik's Handbook of Labour and Industrial Law, Vol 1 and 2, Eastern Book Company
6. JP Sharma, Simplified Approach to Labour Laws, Bharat Law House (P) Ltd

**Note: Latest edition of text books may be used.**

**SEMESTER –V[GROUP-C-4]****Paper: COMMAJ504-4: COST AND MANAGEMENT ACCOUNTING**

Marks: 100 (Internal Assessment: 30, External: 70)

Credit: 4

Lecture: 60

**Course Objective:** To impart the students' knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

**Course Outcomes:**

1. Students will be able to understand the basic concepts of Cost and Management Accounting.
2. Students can acquire the necessary Method of preparing budget and standard costing.
3. Students can also extend their knowledge regarding Steps in Decision Making Process, Concept of Relevant Costs and Benefits and preparation and application of Marginal Costing.

**Unit 1: Introduction**

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management

**Unit 2: Budgetary Control**

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

**Unit 3: Standard Costing**

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.

**Unit 4: Marginal Costing**

Absorption versus Variable Costing: Distinctive features and income determination. Cost Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

**Unit 5: Decision Making**

Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short-term decision-making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing

**Suggested Reading:**

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. Introduction to Management Accounting, Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Management Accounting. Dorling Kindersley(India) Pvt. Ltd.
3. Ronald W. Hilton and David E. Platt. Managerial Accounting: Creating Value in a Global Business Environment, Mc Graw Hill Education.
4. Singh, Surender. Management Accounting, Scholar Tech Press, New Delhi.
5. Goel, Rajiv, Management Accounting. International Book House,
6. Arora, M.N. Management Accounting. Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. Management Accounting. Shree Mahavir Book Depot, New Delhi.

8. Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.
  9. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education
  10. H.V. Jhamb, Fundamentals of Management Accounting, Ane Books Pvt. Ltd.
- Note: Latest edition of text books may be used.

**SEMESTER –V[GROUP-D-3]**

**Paper: COMMAJ503-4: Principles of Marketing Management**

**Marks: 100 (Internal Assessment: 30, External: 70)**

Credit: 4

Lecture: 60

**Course Objective:** Help students to understand the concept of Marketing Management and its application.

**Learning Outcomes:** Students are expected to acquire the necessary theoretical foundation for Consumer oriented research. Able to develop products and marketing strategies. Have necessary knowledge for appearing in competitive examinations.

**Unit- I: Introduction**

**13 Lecture**

Nature and Scope of Marketing, Importance of Marketing as a business function, and role in economy. Evolution of marketing management, Marketing Mix, marketing environment. Consumer behaviour, market segmentation, targeting and positioning.

**Unit- II: Product**

**13 Lecture**

Concept and types of product, Service, Consumer and industrial goods and services. Levels of product, New product planning and development, life cycle stages with strategies at different phases of product life cycle. Role and function of packaging, importance of circular packaging, Trade mark, Brand name.

**Unit-III:Pricing Decisions**

**10 Lecture**

Importance of in marketing mix, Factor influencing price of a product and service, Discount , rebate and sales promotion, Pricing methods and strategies.

**Unit- IV: Distribution Channels**

**12 Lecture**

Distribution channel, Factors affecting choice of distribution, Physical distribution of goods, Modes of transport, warehousing, Inventory control and order processing. Channel flow.

**Unit- V: Promotion**

**12 Lectures**

Methods of promotion, optimum promotion mix, Advertising, different media and their advantages and disadvantages, effectiveness of advertisement. Role of copywriters, Developing advertising programs, using social media. Influencers and brand ambassadors. Sales promotion , Personal selling and direct marketing, online sales. Characteristics of a successful salesperson.

**Reference / Text books/ Further reading:**

1. Philip Kotler and Gary Armstrong, Prafulla Agnihotri. Principles of Marketing management. Prentice Hall of India, New Delhi.
2. Marketing Management text and cases.
3. Rajendra P. Maheshwari : Marketing Management Text and Cases: An Indian Perspective.
4. Rajan Saxena: Marketing management. McGraw Hills.
5. Ramaswamy, V.S. and Namakumari, S., Marketing Management: Global Perspective, Indian Context, 4th edition, MacMillan.

**Note: Latest edition of text books may be used.**

**SEMESTER –V[GROUP-D-4]**

**Paper: COMMAJ504-4: Brand Management**

**Marks: 100 (Internal Assessment: 30, External: 70)**

Credit: 4

Lecture: 60

**Course Objectives:**

The course aims to make students aware of brands, their evolution, extensions, brand Management strategies and its practical implications for business. The course shall focus on developing skills to devise strategies for brand positioning and equity in the market.

**Course Outcomes:**

1. Students will be able to understand the basic concepts of Brand and Brand Management.
2. Students can acquire the necessary knowledge on Brand Positioning and Designing Market programme.
3. Students can also extend their knowledge regarding Brand Equity and Recent Issues in Branding.

**Unit-I: Introduction**

Introduction to Brands and Brand Management, Concept of a Brand, evolution of a Brand, Challenges and Opportunities, Brand Identity, Brands and Consumers, IMC: Evolution and Growth.

**Unit-II: Brand Positioning**

Brand Building, Identifying and Establishing Brand Positioning and values, Brand Repositioning, Life stages of a Brand, Brand Personality, Brand Image.

**Unit-III: Designing Marketing Program**

Strategic Brand Management Process, Designing and implementing brand strategies, Contemporary Strategies: storytelling, Internet and Social Media, Brand Extensions, Brand reinforcement strategies, Brand Portfolio Management, Integrating Advertising with Brand Management.

**Unit-IV: Brand Equity**

Customer based Brand Equity, Measuring and Interpreting Brand Performance: brand equity Management System, New Media Environment: Brands amplifiers, Growing and Sustaining Brand Equity.

**Unit-V: Recent Issues in Branding**

Managing Strong Brands, Brand Ladder, Country Branding, Global Brand Strategy, Managing Brands over time, Brand Audits, Managing Brands in the Digital Era. Legal and Ethical aspects in Brand Management.

**References:**

1. Aaker, D. (2009) Brand Leadership. UK: Simon & Schuster.
2. Beverland, M. (2018). Brand Management: Co-creating Meaningful Brands. UK: SAGE Publications.
3. Chernev, A. (2015). Strategic Brand Management. Illinois, USA: Cerebellum Press.
4. Chitale, A. K. & Gupta, Ravi. (2013). Product Policy and Brand Management: Text and Cases, 4th ed. PHI Learning
5. Cowley, D. (1991). Understanding Brands. India: Kogan Page Ltd.
6. John, D. R (2018). Strategic Brand Management: Lessons for Winning Brands in Globalized Markets. New Delhi: Oxford University Press.
7. Keller, K. L., Swaminathan V., Parameswaran, A. M G, and Jacob, I. C. (2021). Strategic Brand Management: Building, Measuring and Managing Brand Equity. India: Pearson Education.



8. Miller, D. (2020). Building a StoryBrand: Clarify Your Message So Customers Will Listen, India: HarperCollins Publishers.
9. Temporal, P. (2010). Advanced Brand Management. UK: Harriman House.
10. Parameshwaran, M.G. (2006). Building Brand Value. India: McGraw Hill Education.

**Note: Latest edition of text books may be used.**

**SEMENSTER-VI**  
**COMMAJ601-4: Corporate Law**  
**Marks: 100 (Internal Assessment: 30, External: 70)**

Credit: 4  
Lecture: 60

**Course Objective:** The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company law are required to be discussed.

**Course Outcome:**

1. Students will be able to understand the basic concepts of Corporate law and important documents for formation of company.
2. Students can acquire the necessary provisions of share capital and management related issues under company Act.
3. Students can also extend their knowledge regarding dividend, accounts, audit and winding up related provisions under Companies Act.

**UNIT 1: Introduction**

Company: Meaning, characteristics, kinds of companies, corporate personality, lifting of corporate personality, Promotion and Incorporation of Companies, promoters, their legal position, pre-incorporation contract; Memorandum of Association, Articles of Association, Prospectus.

**UNIT 2: Shares and Share Capital:**

Shares, Share Capital, Members, Transfer and Transmission, Capital Management, Borrowing powers, Mortgages and Charges, Debenture.

**UNIT 3: Management**

Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings of shareholders and board- kinds, quorum, resolutions, minutes, duties of company's secretary.

**UNIT 4: Dividends, Accounts, Audit**

Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

**UNIT V: Winding Up**

Concept and modes of Winding Up. Insider-Trading, Whistle-Blowing – Insider-Trading; meaning and legal provisions; Whistle- blowing: Concept and Mechanism.

**Suggested Readings:**

1. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
3. Anil Kumar, Corporate Laws, Indian Book House, Delhi
4. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.
5. Avtar Singh, Introduction to Company Law, Eastern Book Company
6. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.

**Note: Latest edition of text books may be used.**

## SEMESTER -V

**Paper: COMMAJ602-4: Modern Banking Practices**  
**Marks: 100 (Internal Assessment: 30, External: 70)**

Credit: 4

Lecture: 60

### **Course Objectives:**

1. To understand the fundamental concepts and functions of modern banking systems.
2. To explore the dynamics of banker-customer relationships and legal implications.
3. To comprehend bank operations including know Your Customer guidelines and negotiable instruments.
4. To learn principles and practices of credit management in banking and financial institutions.

### **Course Outcomes:**

1. Students will be able to describe the evolution and types of banks, distinguishing between commercial, investment, and universal banking models.
2. Students will demonstrate knowledge of the legal aspects and responsibilities in banker-customer relationships, including account handling for various types of customers.
3. Students will develop competence in bank operations such as account opening procedures, compliance with Know Your Customer guidelines, and management of negotiable instruments.
4. Students will acquire skills in credit management, including understanding principles of bank lending, credit assessment processes, and handling non-performing assets (NPAs) effectively.

### **UNIT- I: Bank:**

Definition, origin and development of modern banking, types of banks, commercial vs. investment, universal banking, Unit banking, scheduled vs non-scheduled vs non-scheduled banks, Public vs Private sector banks, Branch banking, retail banking and chain banking, Functions of a modern commercial banks.

### **UNIT-II: Banker-Customer relationship:**

Definition of banker and customer, Types of customers, Account of individuals- minor, illiterate persons, joint account, Accounts of partnership firm and companies, general precautions in opening and operating accounts.

### **UNIT-III: Bank Operations:**

Opening of a banker, Know Your Customer guidelines, Negotiable Instruments- Definition, Characteristics of NIS, Types of NIS, Holder in due course, Payment in due course, Crossing of cheques, Protection to paying and collecting banker

### **UNIT-IV: Credit Management:**

Principles of bank lending and business credit, Retail credit and business credit, credit process, Receiving and NPA management, Security against bank loan.

### **Recommended Textbooks and References**

1. "Banking Theory, Law and Practice" by Sundaram and Varshney Indian Financial System by M.Y. Khan
2. "Indian Banking: Operations and Practices" by M. N.
3. "Indian Financial System" by B.K.Pathak, K.K.Das and P.K.Das

**Note: Latest edition of text books may be used.**

## SEMESTER VI

**Paper-COMMIN601-4: Business Environment**  
**Full Marks-100 (Int. Assessment- 30+ End Term- 70)**

Credit-4

Total Lectures-60

**Course Objectives:** To realize the importance of micro and macro environmental factors for business decisions.

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

- Understand the significance and different constituents of the business environment. know about the relationship, know about the relationship between business and society and the role of ethics in business
- Conduct a business analysis of the local environment
- Discuss the contemporary issues in business
- Explain the concept of social responsibilities of Business and impact of legal laws on business.
- Examine and evaluate business in an International environment with reference to Indian context.

**Unit 1 Business and its environment (20 marks)**

Concept and significance of Business Environment; Inter-relationship between business and environment. Need for environment scanning; Constituents of business Environment: Internal and External Environment. Environmental Analysis: Factors, SWOT Analysis, PESTLE Analysis.

**Unit 2 Legal Business Environment (20 marks)**

Changing dimension of Legal Environment: FEMA and Competition Act, Intellectual Property Rights and Patent Law; Importance of Labour Laws; Consumer Protection Act in India. Impact of legal laws on business environment.

**Unit 3 Business and Society (15 marks)**

Business Ethics: Nature and scope of Ethics, Ethical Dilemmas, Corporate culture and Ethical Climate, Cases of Business Ethics Consumerism and Consumer Protection; Demographic environment: Population size; falling birth rate and changing age structure; migration and ethnic aspects.

**Unit 4 Contemporary Issues (20 marks)**

Corporate Social Responsibility (CSR)-Scope, Importance and Challenges; Corporate Governance –Importance and Principles; Social responsibility of business. Environmental and Social Governance, Ecology and Business, Carbon Credit. Digitalisation of Business.

**Unit 5 International Environment (25 marks)**

International business environment: meaning and dimensions; Current Trends in the World Business Scenario. Strategies for going global-MNCs, TNCs, WTO. Foreign trade in India-Balance of Trade, FDI, Implications for Indian Industries; WTO and trading blocks and their impact on Indian business.

**Recommended Books: (Latest Edition)**

1. Rangarajan, C.A., Perspective in Economics, S. Chand & Sons, New Delhi
2. Cherunilam, Francis, Business Environment - Text and Cases, Himalaya Publishing House.
3. Aswathappa, K., Essentials of Business Environment, Himalaya Publishing House, New Delhi
4. Upadhya, Business Environment, Asian Books,P.Ltd.,New Delhi
5. Justin Paul, Business Environment, McGraw Hill Education (India) Private Limited.
6. Shaikh Saleem, Business Environment, Pearson Education
7. Mishra S.K& V.K Puri (2001).Indian Economy and –Its development experience, Himalaya Publishing House,Mumbai.
6. Dutt Ruddar and K.P.M Sundaram, Indian Economy S Chand & Co. Ltd. New Delhi

**Note: Latest edition of text books may be used.**

**SEMENSTER-VI [GROUP-A-2]**  
**COMMAJ603-4: Goods and Services Tax**  
**Marks: 100 (Internal Assessment: 30, End Term: 70)**

Credit: 4

Lecture: 60

**Course Objective:**

1. To provide basic knowledge and equip students with application of Goods and Services Tax and provisions and the relevant Rules.
2. It enables the students to know the Basics of Goods and Services Tax and its implications.

**Course Outcomes:**

1. Students will be able to understand the basic concepts of Indirect Taxes.
2. Students can acquire the necessary provisions of structure of GST in India.
3. Students can also extend their knowledge regarding Tax Invoice, ITC under.
4. Student Can acquire knowledge on Registration under GST and Filing of Return.

**Unit 1: Introduction**

Basic concepts of Indirect Taxes, History of Indirect Taxes in India; Value Added Tax-meaning, features, types of VAT, Goods Covered under VAT after GST implementation. Goods and Services Tax Act, 2017; the Central Goods and Services Tax Act, 2017; the Assam Goods and Services Tax Act, 2017; History of GST in India. Meaning, features and advantages of Goods and Services Tax.[Lectures-15]

**Unit 2: Structure of GST in India:**

Definition of important terms used in GST Act: Adjudicating Authority, Agent, Aggregate Turnover, Agriculturist, Business, Business Vertical, Capital Goods, Casual Taxable Person, Goods, Input Tax, Inward Supply, Output Tax, Outward Supply, Place of Supply, Place of Business, Services, Supplier. GST Council and GST Network. Dual GST Model: CGST, SGST, UTGST, IGST, Taxes Subsumed by GST, Commodities kept outside the scope of GST.[ Lectures-12]

**Unit 3: Tax Invoice and Input Tax Credit under GST:**

Tax Invoice under GST: Meaning of Tax Invoice, importance, Issues of Invoice for Services, Continuous supply of Goods, Continuous Supply of Services, Contents of Tax Invoice, Bill of Supply, Revised Tax Invoices, Harmonized System of Nomenclature (HSN), E-Invoice, Debit Note and Credit under GST, E-Way Bill.

Input Tax Credit: Meaning, Eligibility and conditions for taking Input Tax Credit, Input Tax Credit (ITC) Mechanism, Apportionment of Credit and Blocked of Credits, Availability of Credit in Special circumstances, Circumstances under which ITC available and is not available.

Taking Input Tax Credit in respect of Inputs and Capital Goods sent for Job work, Distribution of Credit by Input Service Distributor (ISD), Reverse Charge Mechanism (RCM),[ Lectures-20]

**Unit 4: Registration under GST Act:**

Concepts, Provisions relating to Registration, Types of Registration under GST Acts, Threshold limits of Registration for Goods and Services, Person liable for Registration, Person not liable for Registration, Special Provisions relating to Casual Taxable Persons and Non-Taxable Persons, Registration Process under GST, Procedure for Registration, Deemed Registration, Amendment of Registration, Cancellation of Registration, Revocation of Cancellation of Registration.[ Lectures-12]

**Unit 5: GST Rates Structure & Filing of Returns:**

Rates Structure of GST, Classification of Goods and Services under GST Regime, Composition Levy under GST, Assessment, Refunds under GST, Anti-Profiteering Measure, Provision on Anti-Profiteering Measure, Formation of Anti-Profiteering Authority (NAA), Inspection, Search and Seizure, Arrests, Offences, Penalties, Appeals, GST Returns (GSTR 3B and GSTR.[Lecture-12]

**References:**

1. Dr. Vinod K. Singhania and Dr. Monica Singhania: Taxmann Students' Guide to Income Tax Including GST: New Delhi
2. B.B. Dam, KaberiBezbarua and Sweta Sharma: Indirect Tax Laws: Capital Publishing Company, Guwahati.

**Note: Latest edition of text books may be used.**

**SEMENSTER-VI [GROUP-A-4]**  
**COMMAJ604-4: Computer Based Accounting and E-Filing (Practical)**  
**Marks: 100 (Internal Assessment: 30, Practical: 70)**

Credit: 4

Lecture: 60

**Course Objective:**

this course seeks to enhance the skills needed for computerized accounting system and to enable the students to develop simple accounting applications:

**Learning Outcome:**

1. Students will be able to understand the basic concepts of Computerized accounting.
2. Students can acquire the necessary technique of designing computerized accounting system.
3. Students can able to learn the practical procedures of maintaining computerized accounting system.

**Unit-I: Computerized Accounting:**

Concept of Tally, Accounting Rules, Concepts of accounting and its meaning, Journal, ledger, Trial Balance, Financial statements- Profit and Loss account, Balance Sheet. Taxation: TDS, VAT and Service Tax Auditing in Computerized accounting System, Voucher Verification, Verification of Related Parties Transaction.

**Unit-II: Designing Computerized Accounting System**

DBMS, Voucher Entry Form, Preparing Ledgers with SQL, Reports Preparing Trial Balance with SQL and Report, PDF, Designing Payroll System for Accounting using Form, Query and Report.

**References:**

1. The General-purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 70 Marks (Practical 50 Marks, Viva-10 Marks and work Book -10 Marks) and duration of Examination shall be 3 hours.
3. Teaching arrangement need to be made in computer lab.

**Note: Latest edition of text books may be used.**

**SEMENSTER-VI [GROUP-B-3]**



**COMMAJ604-4: Micro Finance**  
**Marks: 100 (Internal Assessment: 30, Practical: 70)**

Credit: 4

Lecture: 60

**Course Objectives:**

By the end of the course, students will be able to:

1. Understand the basic concepts and principles of microfinance.
2. Analyze the role of microfinance in poverty alleviation and livelihood promotion.
3. Evaluate different microfinance models and their effectiveness.
4. Assess the impact of microfinance on rural development.
5. Explore innovations and challenges in the microfinance sector.

**Learning Outcomes:**

1. Demonstrate knowledge of microfinance concepts, principles, and its evolution.
2. Evaluate the effectiveness of microfinance in poverty alleviation and livelihood promotion.
3. Assess the functions and effectiveness of SHGs, NGOs, and MFIs in microfinance operations.
4. Analyze the role of government policies and financial institutions in promoting rural development through microfinance.

**UNIT-I: Foundations of Microfinance:**

Microfinance- Meaning, concepts, principles, basic features, and scope, Evolution of Microfinance, Microfinance in India and Northeastern Region, Role of Microfinance in poverty alleviation and livelihood promotion

**UNIT-II: Self-Help Groups (SHGs) and Non-Government Organisation (NGOs):**

SHGs- Importance, objectives, Decision making and conflict resolution in SHGs  
NGOs- Role in poverty alleviation, functions of NGOs, Credit linkage of SHGs, interest rates, and repayment management,

**UNIT-III: Microfinance Institutions and Lending Models:**

Forms of Microfinance Institutions (MFIs), Emerging microfinance institutions and their role in rural development, International Models of Microfinance, Approaches to Group Lending and Solidarity Group Models, Best Microfinance models in Africa, Nepal, and Bangladesh, SHG and Bank Linkages Model, Mechanism of Credit Risk Management in Micro Finance

**UNIT-IV: Innovations in Microfinance:**

Introduction- Concept and meaning of innovation, Types of innovation, Product, process, and organizational innovation, Importance of innovation in microfinance

Innovative Microfinance Products- Definition, types (crop insurance, health insurance, and agriculture insurance),

Micro-pensions- Demographic and socio-economic conditions in India, role of micro-pension programs

Technology and Digital Innovations in Microfinance- Role of technology in microfinance, Mobile banking, digital finance, and fintech innovations, Digital payment systems and their impact on financial inclusion

Recent Innovations by NABARD and Other Institutions- NABARD's initiatives and innovations in microfinance, Government-sponsored programs involving SHGs, Role of other emerging microfinance institutions in rural development, Criticism and Challenges of Innovations in Microfinance

**Recommended Text books and References:**

1. Rural Credit and Self-Help Group. K.G. Karmarkar, 1999, SAGE Publications India Pvt.LTd., New Delhi, 2017
2. Micro Finance and Rural Development in India, S.K.Das, 2008 New CenturyPublications, New Delhi
3. Understanding Microfinance, D.K.Panda, 2009 Wiley Publications, New Delhi

**Note: Latest edition of text books may be used.**

**SEMENSTER-VI [GROUP-B-4]**  
**COMMAJ604-4: International Banking**  
**Marks: 100 (Internal Assessment: 30, Practical: 70)**

Credit: 4

Lecture: 60

**Course Objectives:**

By the end of the course, students will be able to:

1. Understand the concept and functions of international banking.
2. Analyze the role and impact of international financial institutions.
3. Assess the structure and functioning of the Federal Reserve System and money markets.
4. Differentiate between wholesale and retail banking in the international context.
5. Evaluate the services provided by international private banking.

**Learning Outcomes:**

1. Demonstrate a comprehensive understanding of international banking concepts, including the characteristics, functions, and forms of international banks.
2. Analyze the roles and functions of key international financial institutions such as IBRD, IDA, IFC, MIGA, ADB, IMF, and BIS.
3. Differentiate between international wholesale and retail banking, identifying product categories and understanding inter-bank business operations.
4. Critically assess the services provided by international private banking and their significance in global financial markets.

**UNIT-I: International Banking:**

Meaning and Definition of International Banking, Characteristics of International Banks, Functions of International Banks, Reasons for the growth of International banking, Forms of International banking, Banking for financing exports and imports of goods and services, International banking regulations and regulatory bodies

**UNIT-II: International Financial Institutions:**

IBRD, International Development Association (IDA), International Financial Corporation(IFC), Multilateral Investment Guarantee Agency (MIGA), Asian Development Bank(ADB), International Monetary Fund (IMF), Bank of International Settlement-

Their functions and Scope

**UNIT-III: Services in International Banking:**

International wholesale banking- product category, International Retail banking- product category, International Inter-bank business- meaning, participants, functions, operations

International Private banking and its services

International payment systems: SWIFT, CHIPS, and RTGS

**UNIT-IV: Risk Management and Challenges in International Banking:**

Credit risk, market risk, and operational risk in international banking, Basel Accords and their impact on risk management, Financial crises and their implications for international banks, Ethical issues and corporate governance in international banking

**Recommended Text books and References:**

1. Indian Institute of Banking & Finance (IIBF). (2016). *International Banking Operations*. Taxmann Publications
2. International Banking: Operations and Practices by B. S. Bhatia, Himalaya Publishing House
3. Money, Banking, International Trade and Public Finance by V. N. Pillai, S. Chand Publishing

**Note: Latest edition of text books may be used.**

**SEMESTER-VI[GROUP-C-3]**

**Paper: COMMAJ603-4: Strategic human resource management**

**Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)**

Credit: 4

Lectures: 60

**Course objective:**

1. To know the concept of Strategic Human Resource Management
2. To create awareness among the learners about the evolution of SHRM
3. To help reader to expose various perspectives and concepts in the field of strategic HRM

**Learning outcome:**

1. Learners will be able to analyze the contribution of SHRM practice to achieve goals.
2. It will help to develop skill to design an implement HR strategies and policies in Recruitment and retention of employee.
3. Learners will be able to make strategy to reward and compensate the employee with Continues development of the work force.
4. Students will analysis the changing trend and issues in global scenario and learn HR in international context.

**Unit1: Introduction to Strategic Human Resource Management (SHRM):**

- 1.1. SHRM: Definition, Need, Importance, and Steps, Strategic HR and Traditional HR
- 1.2. Evolution of Strategic Human Resource Management
- 1.3. Human Resource Environment: Workforce Diversity, Demographic Changes, Temporary and Contract Labour, Global Environment, International Labour Standards, Changed Role of HR in Organizations
- 1.4. Dimension of Strategic Human Resource Management

**Unit 2: Recruitment, Retention&Retirement Strategies:**

- 2.1. Strategic Recruitment: Meaning, Characteristics, Workforce Planning, Online Recruitment, Outsourcing Recruitment, Head Hunting,
- 2.2. Performance Management Strategies: Defining Key Result Areas, Seniority Vs. Merit-based Promotions, Pay for Performance, 360° Feedback, Executive Performance,
- 2.3. Retirement & Retrenchment Strategies: Redundancy, Downsizing, HR Outsourcing, Employee Leasing, Separation Benefits (VRS/CRS)

**Unit 3: Compensation & Reward Strategies:**

- 3.1. Skill Based Pay, Broad banding, Variable Pay, Incentives and Benefits, Profit Sharing, ESOP, Executive Compensation, Employee Engagement and Wellbeing
- 3.2. Training & Development Strategies: Cross-cultural Training, Multi-Skilling, Succession Planning, Learning Organizations and Organizational Learning

**Unit 4: Human Aspects of Strategies Implementation:**

- 4.1. Human Side of Mergers & acquisition, Leadership, Managing Conflict, Stress Management, Work-life Balance, Reengineering HR,
- 4.2. Human Resource Development: Accounting and Audit, Scorecard and Report

**Unit 5: Trends and issues in SHRM:**

- 5.1. Multi National, Global & Transnational Strategies in HRM
- 5.2. Future of SHRM
- 5.3. Expatriation and Repatriation Management in Global HRM
- 5.4. Implication of SHRM and the global scenario

**References:**

1. Strategic Human Resource Management by Tanuja Agarwala, Oxford University Press
2. Personnel Management - Text & Cases, By C. B. Mamoria & V. S. P. Rao, Himalaya
3. Strategic Human Resource Management by Rajib Lochan Dhar, Excel Books
4. Strategic human resource management by Schuler, R. S. & Jackson, SE. (2007) Wiley India
5. Strategic Human Resource Management by Charles R. Gree, person education 2003

**Note: Latest edition of text books may be used.**

## SEMESTER-VI [GROUP-C-4]

### Paper: COMMAJ604-4:Labour Welfare and Social Security

Total Marks: 100 (Internal Assessment 30 Marks + End Term Exam. 70 Marks)

Credit: 4

Lectures: 60

**Course objective:** To develop students' knowledge and awareness of the social security measures and welfare programs implemented for the welfare of workers.

**Learning outcome:** Students will gain an understanding of the various social security schemes and labour welfare initiatives, enabling them to assess their impact and contribute to the well-being of employees.

**Unit I:Introduction-Labour Welfare &Labour Markets-** Nature and characterises of Labour market in India, Labour productivity, Labour market policies, Socio- economic aspects affecting labour welfare, welfare benefits. (15 Classes)

**Unit II: Globalisation and Labour markets in India,**Labour emigration and its impact, International Labour Organisation (ILO), objectives and Labour Welfare in India.(15 Classes)

#### **Unit III: Social Security**

Meaning, objective, types of social security, Social assistance and social insurance, development of social security in India, Social security measures for industrial employees. International standards of social security. Quality of Work Life, Counseling. (15 Classes)

#### **Unit IV: Social Security Legislations**

Employees Provident Fund Act, Employees State Insurance Act, Workers Compensation Act 1923, Payment of Gratuity Act, Maturity Benefit Act, Unorganised workers Social Security Act 2008.

(15 Classes)

#### **Suggested Readings:**

1. Kapoor, N.D., Elements of Industrial Law, Sultan Chand, New Delhi, 2020
2. Garg, Ajay, Labour Laws one should know, Nabhi Publication, New Delhi, 2020
3. Kumar H.L., Practical Guide to Employees' Provident Funds, Universal LawPublishing Co., New Delhi, 2020
4. Srivastava S C, Industrial Relations AndLabour Laws, Vikas Publishing House,Noida
5. Kumar H.L., Labour Laws Everybody Should Know, Universal Law Publishing Co.,New Delhi, 2020
6. Kumar H.L. , Practical Guide to Payment of Gratuity, Universal Law PublishingCo., New Delhi, 2020
7. Kumar H.L., Practical Guide to Labour Management, Universal Law PublishingCo., New Delhi, 2020
8. Kumar H.L., Compliances under Labour Law, Universal Law Publishing Co., NewDelhi, 2020
9. Sarma A.M., Aspects of Labour Welfare and Social Security, HimalayaPublishing Hous, Mumbai, 2016

10. Subba Rao P, Labour Welfare And Social Security, Himalaya PublishingHouse, Mumbai, 2009
11. Parry Jonatha, Breman, Kapadia, The Worlds of Industrial Labour, SagePublications, New Delhi,
12. Introduction to Social Security, ILO Office, Geneva,

**Note: Latest edition of text books may be used.**



## SEMESTER-VI[GROUP-D-3]

### Paper: COMMAJ603-4: Retail Management

Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)

Credit: 4

Lectures: 60

**Course Objective:** This syllabus aims to introduce students to types and forms of Retail business. Understand practical applications strategies of marketing mix in retail, Understand operations related to retail management.

**Learning Outcomes:** Students shall Develop Marketing competencies to retailing and retail consultation. Beside that student shall develop critical and creative thinking skills. Understand practical applications strategies of marketing mix in retail, Understand operations related to retail management.

#### **Unit 1: Introduction to Retail Management** (14 Lectures)

Definition, functions of retailing - types of retailing difference of organised and unorganised retail stores. Scope and Importance of the retail industry. Evolution of Retail industry in India. Challenges of retail Sector in Indian retailing, impact of globalisation Recent trends in retailing. Retail theories – Wheel of Retailing – Retail life cycle.

#### **Unit 2 Strategies in Retail Management** (14 Lectures)

Decision related to selection of goods, Consumer strategies Segmentation, Price strategies , Promotion strategies, Positioning . Factors influencing location of Store - Market area analysis – Trade area analysis – Rating Plan, Steps involved in choosing retail Location. Site evaluation. Retail Operations: Stores Layout and visual merchandising, Steps in design stores designing, Different types of layout design, Space planning, Inventory management

#### **Unit 3 : Stages in consumer buying decision**

(14 Lectures)

Customer relationship Management (CRM), Retail value chain, customer database management system. Customer service , Service quality management. Management of customer services at different stages of the product life cycle . Human Resource management in retail, Challenges faced by HR in retail. Recruitment, training

#### **Unit 4: Management of Human resource and Finance in retail:** (9 Lectures)

Employee compensation, Training, Logistics, Promotional activities. Cost optimization. Calculation of Service cost at pricing, calculation of overhead, Calculation on gross return on stock and cash conversion cycle.

#### **Unit 5 Technologies in retailing (Only theory):** (9 Lectures)

Non store retailing (e-retailing) - The impact of Information Technology in retailing - Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels ,RFID, Vending Machines.

#### **Suggested books:**

1. R K Jain: Retail Management, VAYU Education India
2. Suja Nair: Retail Management, HPH
3. Cullen and Newman: Retailing - Environment and Operations, Cengage Learning EMEA.
4. Berman & Evrav: Retail Management. Prentice Hall.
5. Bajaj, Tuli , Srivastav: Retail Management, Oxford University Publications.

6. Gibson G Vedamani: Retail Management Functions Principles and Practices Jaico Publishing House.
7. Harjit Singh: Retail management, S Chand Publications.
8. Swapna Pradhan: Retail Management: Text and Cases. Tata McGraw Hills
9. Jain and Singh: Modern Retail Management Principles and Techniques: Regal Publications.

**Note: Latest edition of text books may be used.**

## SEMESTER-VI[GROUP-D-4]

### Paper: COMMAJ603-4: International Marketing Management

Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)

Credit: 4

Lectures: 60

**Course Objective:** Students shall get exposure to global business, Shall be able to understand how global forces transform business and affect living, students to understand the concept of International Marketing Management and its application.

**Learning Outcomes:** Students are expected to acquire the necessary theoretical foundation, have necessary knowledge for appearing in competitive examinations. Think critically and have a clearer perspective.

#### Unit 1: Introduction

14 Lecture

Definition, Nature and scope of International Marketing, How it is different from domestic marketing, Why firms have international advantages and challenges of choosing international. Balance of Payment. Factors affecting selection of foreign market, Modes of entry in foreign market. Greenfield and turnkey projects. International Marketing environment- external and Internal. Role of FDI and FII. Role of Indian Banks, ECGC service.

#### Unit 2: International Product

10 Lecture

Factors affecting product planning for international market, Product designing, Standardisation vs adaptation, branding packaging labelling quality issues, After sales services. International product life cycle. Inter firm cooperation.

#### Unit 3:Pricing Decisions

10 Lecture

Factors influencing international pricing, Pricing process and methods, International price quotation, Significances of terms of payment in international market.

#### Unit 4: Promotion and Distribution

12 Lecture

Methods of International promotion, Cultural factors, Direct mail, sales literature, Personal selling, tradefair, exhibition , electronic means of marketing, Social media. Influencers and brand ambassadors.

Distribution channels and logistic decisions, Selection and appointment of foreign sales agents.Modes of transport, Warehousing and insurance.

#### Unit 5: Policy related issues.

14 Lectures

Types of risks in International marketing. Political risk, Steps in starting export business, product selection, market and price selection, Export finance, documentation, Export procedure, export assistance and incentives. Role of export processing zone. Free trade agreements, GAAT, NAFTA, SAFTA, UNCTAD. IPR in International marketing. Export policy and practices in India, Exim policy, trends in Indian foreign market, Scope of Indian foreign trade.

**Reference / Text books/ Further readings:**

1. Philip Kotler and Gary Armstrong, Prafulla Agnihotri. Principles of Marketing management. Prentice Hall of India, New Delhi.
2. Warren J. Keegan Mark Green global Marketing, pearson
3. Bhattacharya RL, Varshney B: International Marketing Management, Sultan Chand, New Delhi.
4. Bhattacharya B, Export marketing strategies for success, Global Press New Delhi.

**Paper: COMADL1401-4: Research Methodology**  
**Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)**  
Credit: 4 Lectures:60

**Course Objective:** The purpose of this course is to provide understanding on research techniques and computer application in analysis of data with the intention to equip students to prepare dissertation/ research report successfully.

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

- (a) Understand the different types of research
- (b) Have basic knowledge of widely used Statistical software in Research
- (c) Apply the suitable research techniques in preparation of research paper / dissertation/ research report
- (d) Prepare research paper / dissertation/ research report

**Unit I: Fundamentals of Research**

Research: Meaning and objectives of research, criteria of a good research, Principles of Scientific research; approaches to research-qualitative and quantitative research, types of research- Pure and applied research, descriptive, analytical research, exploratory and empirical research, case study research; Review of Literature and identification of research gap.

**Unit II: Research Design and Sampling Techniques:**

Research Design: meaning and essentials of good research design; Research problem-identification of research problem, formulation of objectives and hypothesis; Variables: dependent, independent and intervening.

Sampling Design: sampling vs population, significance of sample, principles of sampling: essentials of a good sample, methods of sampling: probability and non-probability, determination of sample size;

**Unit III: Data Collection and Report Writing:**

Data Collection: types of data, methods of data collection; secondary data and its limitations; Data processing, analysis and interpretation: steps in data processing, editing, coding, classification and tabulation, analysis and interpretation of data. Testing of Hypothesis: Parametric tests and Non-Parametric Tests

Report writing: Types of reports, qualities of a good report; Citations, Footnotes, Reference&Bibliography: APA and MLA format.

Ethical issues in research: plagiarism and data manipulation.

**UNIT IV: Application of Computer in Research:**

Application of Computer in Research: Use of Statistical software in Research- Microsoft Excel & SPSS: Data Entering in Excel Sheet: steps and precautions, Data Analysis through Descriptive and Inferential Statistics - Correlation, Regression, ANOVA by using Microsoft Excel and SPSS.

**Note:**

Practical sessions may be conducted by the course teachers.

**Suggested Readings:**

1. Kothari, C.R& Garg Gaurav .Research Methodology: Methods and Techniques. New Delhi : New Age International Publishers
2. Chawla , Deepak &Sondhi, Neena. Research Methodology- Concept and Cases New Delhi: Vikas Publishing House
3. Creswell John W. &Creswel, J. David .Research Design: Qualitative, Quantitative and Mixed Methods.Sage Publications
4. Nigam Manisha. Data Analysis with Excel .New Delhi: BPB Publications Jasrai Lokesh: Data Analysis Using SPSS. New Delhi: Sage Publication

**Paper: COMADL1402-4: Financial Statement Analysis**

**Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)**

Credit: 4

Lectures:60

**Objective:** The objective of this paper is to provide students with theoretical as well as practical knowledge of the financial statement analysis and its use in various areas.

**Outcomes:**After completion of this course, students shall be enable to understand the different elements of financial statements, acquired the knowledge of financial reporting and analyzing about financial Performance and Operating performance and position statement.

**Unit I: Financial Statement of Analysis:**

Concept, Objectives, Use and Limitations of Financial Statements, Constituents and Elements of Financial Statement and their features—Income statement, position statement, Statement of changes in financial position. Financial Statement Analysis- Significance of Financial Statement analysis, Traditional Approaches vs. Modern Approaches to Analysis and Interpretation of Financial Statements.

**Unit II: Common size, Comparative &Trend Analysis**

Analysis of Financial Statements: Common Size Statements, Comparative Statement Analysis&Trend analysis.

**Unit III: Cash Flow and Fund Flow statement:**

Introduction to Cash Flow Statement, Calculating Operation / Financing and Investing Cash Flows, Analysis of Cash flow Statement, Importance of Cash Flow Analysis.

Introduction to Funds Flow Statement, Calculating Funds from Operation, Analysis of Funds flow Statement, Importance of Funds Flow Analysis,

**Unit IV: Ratio Analysis:**

Concept of Ratio Analysis: Meaning, Objectives, Usefulness, Limitation of Ratio Analysis technique and the various precautions to be taken while using Ratios. Ratio analysis techniques, its classifications and their respective use in decision making process— Traditional classification (balance sheet, profit and loss Account Ratio, Mixed ratio), Functional Classification (liquidity Ratio, Solvency Ratio, Activity Ratio, Profitability Ratios).

Strategic and Integrated Managerial Analysis of Corporate Financial Statements: Analysis of Profitability, Overall Ratio Analysis, and Analysis of Quality of Earnings - Innovative Techniques of Financial Statements: Analysis per employee, Analysis per equity share (Including problems). Valuation of Asset, liability and owners' equity,

Suggested Readings:

**Note: Latest edition of text books may be used.**

**Paper: COMADL1403-4: Business Economics**

**Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)**

Credit: 4

Lectures:60

**Course Objective:** The objective of the course is to provide conceptual understanding of various concepts of economic theories and their application in business decision making.

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

- (a) Understand the application of economic theories in business
- (b) Have knowledge of different market structures
- (c) Understand the functioning of business organizations in different conditions of economy.

**UNIT-I: General Foundation of Business Economics:**

Meaning and scope of business economics; objectives of business firms; Demand analysis and estimation: individual and market demand function, determinants of demand. Elasticity of demand: meaning, types, use of elasticity in business decision making.

Demand forecasting: meaning, prerequisites of a good forecast, importance of demand forecasting, techniques of demand forecasting, Case studies

**UNIT-II: Production Theory and Estimation:**

Production function-short run and long run production function, Importance of production function in business decision making;

Cost theory and Estimation: determinants of cost, Short run and long run cost function; Economies and diseconomies of scale;

Risk and Uncertainty: concept and its strategic implication in business.

**UNIT-III: Market and Price determination:**

Perfect and imperfect Competitions: meaning and characteristics of different market structures, price and output determination under perfect competition, monopoly, monopolistic competition and, oligopoly.

Pricing practices: methods of price determination in practice, pricing of multiple products, price discrimination, international price discrimination and dumping, transfer pricing; case studies

**UNIT-IV: Business Cycle:**

Meaning, nature and phases of business cycle, theories of business cycle: psychological , monetary, innovation.

Inflation and deflation: Meaning, characteristics and causes of inflation and deflation, inflation in terms of demand pull and cost push factors, effects of inflation and deflation on business, remedial measures to control inflation and deflation.

**Suggested Readings:**

1. Dwivedi, D.N. Essentials of Business Economics, New Delhi: Vikas Publishing House
2. S.L. Ahuja. Managerial Economics New Delhi: S Chand
3. Varshney , R.L . Managerial Economics New Delhi: Sultan Chand
4. Sen Anindya, Micro-Economics: Theory and Applications, New Delhi: Oxford University Press.
5. Jones .T.T. Business Economics and Managerial Decision Making, John Wiley & Sons Inc;

**Note: Latest edition of text books may be used.**

**SEMESTER-VII**

**Paper: COMADL1404-4: Financial Management**



**Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)**

Credit: 4

Lectures:60

**Course Objective:** The objective of this paper is to provide students with theoretical as well as practical knowledge of the financial management and its use in various areas of financial activities.

**Learning Outcomes:** After learning this paper, a student will be fit to work as a financial manager in any entity be it public or private entity.

**Unit- I: Introduction to Financial Management:**

Concept of Financial Management, objectives, nature and scope of financial management; Financing Decisions-Investment, Financing and Dividend decisions; Leverage-operating and financial leverage, Capital structure, factors affecting capital structure, optimal structure; Capital structure theories - net income approach, net operating income approach, traditional approach; Over capitalization and under-capitalization.

**Unit- II: Working Capital Management:**

Definition of working capital, types, importance, Working capital management, estimation of working capital requirements, working capital policy-conservation, moderate and aggressive, cash management, receivables management, inventory management, financing current assets-sources, Long-term investment decisions, principles and methods of investment appraisal, Concept and measurement of cost of capital, Risk and return analysis of capital investments,

**Unit-III: Dividend Policy:**

Understanding of Dividend Policy, types of dividend policies; Determinants of Dividend Policy; Dividend Valuation Model - Walter's Model, assumptions and criticism; Gordon's Model, assumptions and criticism; Miller-Modigliani (MM) dividend Hypothesis.

**Unit-IV: Inflation and Financial Management:**

Understanding of Inflation and Financial Management, Effects of inflation on current assets, fixed assets, liabilities, working capital and profit; Capital budgeting – features, types, techniques and methods of capital budgeting, Effects of inflation on capital budgeting.

**Suggested Readings:**

1. Financial Management by P. Shandra
2. Financial Management by IM Pandey
3. Financial Management by Sharma

**Note: Any other latest published books covering the contents may be followed.**

**SEMESTER-VII**

**Paper: COMADL1405-4: Organisation Behaviour**

**Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)**

Credit: 4

Lectures:60

*Course Objective: The objective of this paper is to provide students with theoretical knowledge of any organizational behavior as well as understanding the process of developing own behavior*

**UNIT-I: Introduction**

Organizational Theories and Behavior: Classical, Neo-classical and Contemporary. Authority, Power, status, formal and informal structure. Flat and Tall structures. Bureaucratization of Behavior and actions. Organizational Behavior-concepts, determinants, models, challenges and opportunities of OB. Transaction cost and organizational behaviors Contributing disciplines to the OB. Individual Behavior: Foundations of individual behavior, values, attitudes, personality and emotions. Theory X and Theory Y, Chris Argyris 7 behavior patterns, Perceptual process.

**UNIT – II: Group Decision making and Communication**

Concept and nature of decision making process, Individual versus group decisionmaking, Nominal group technique and Delphi technique, models of communication, communication effectiveness in organizations. Feedback, TA, Johari Window.

**UNIT – III: Motivation:**

Concept of motivation, Need hierarchy, Maslow's Need Hierarchy, Two factor theory, Contemporary theories of motivation (ERG, Cognitive evaluation, goal setting, equity) expectancy model. Behavior modification, Motivation and organizational effectiveness.

**UNIT- IV: Leadership, Power and Conflict**

Concept and theories, Behavioral approach, Situational approach, Leadership effectiveness, Contemporary issues in leadership. Power and conflict. Bases of Power, power tactics, sources of conflict patterns, levels and conflict resolution strategies. Organizational Culture, Organizational Development and Stress Management:

**Suggested Readings:**

1. Organization Behavior by Dr. Dipin Mathur
2. Organization Behavior By Prof.Vikram Puri
3. Organization Behavior by Dr F.C Sharma
4. Organization Theory And Behavior by Ghosh And Kumar

**Note: Any other related books and latest edition of the readings may be used.**

## SEMESTER-VIII

### Paper: COMSPL1507-4: Business Policy Analysis

Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)

Credit: 4

Lectures:60

**Course Objectives:** The objective of this course is to provide a conceptual understanding of Government policy and the business and to acquire the knowledge of FDI, MNCs and LPG.

**Learning Outcomes:** After completion of this course student can able to understand relationship between Government and Business, economic development of NE region.

**Unit-I: Government and Business:** Government Intervention in Business, relationship, Role of the Government, Industrial Policy, Industrial Development and Regulation Acts; Industrial Licensing-Critical analysis; Fiscal and monetary policy; LPG and its impact

**Unit-II: Foreign Investment:**

Rationale, New Policy for FDI 2011, DII and FII: Meaning, advantages, ECB's NRI Investment, MNC's: meaning, Modes of entry of MNC in India, position of MNCs in India; types of foreign investment; its implication on domestic economy; foreign trade and investment policy in India, Technical foreign collaboration

**Unit-III: MSME in India:** Meaning, Rationale; Government initiatives in the sector, MSMED Act, 2006.

**Unit-IV: Economic Development of North Eastern Region:**

Special package for economic development of north eastern region; DONER and its role in economic development, infrastructure and industry; North East Industrial Policy; promotional measures for cross-border trade, Role of NEC and NEDFi, NE India under Look East Policy.

**Suggested Readings:**

1. Koutsiyannis, A., Modern Microeconomics, Macmillan Press Ltd. (1998 Reprint).
2. Varian, Micro-Economic Analysis (ed. 3), Norton, 1992.
3. Pindyck Robert S. and Daniel L. Rubinfeld, Micro Economics, Third Edition, Prentice Hall of India, New Delhi, 1996.
4. Madala G.S. and Ellen Miller, Micro Economics, Theory and Applications, McGraw Hill, Book Company, New York.
5. Gould, John P., Edward P. Lazear, Micro-Economic Theory, Richard D. Irwin, Inc., Homewood Illinois.
6. Sen Anindya, Micro-Economics: Theory and Applications, Oxford University Press, New Delhi, 1999.

**Note:** Any other related books and latest edition of the readings may be used.

## SEMESTER-VIII

**Paper: COMSPL1508-4: Business Ethics**

**Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)**

Credit: 4

Lectures:60

**Course Objective:**To provide the basic concepts and their implication of business Ethics in work place and relevant aspects of management.

**Learning Outcomes:**After completion of this course the students will able to understand the theories and roles of Business Ethics in various business decisions and management process.

**Unit- I: Introduction to Business Ethics**

Meaning and Concept of Business Ethics, Importance of Business Ethics, Nature of Business Ethics, Elements of Business Ethics, Role of Ethics, Purpose of Business Ethics, Advantages of Business Ethics, How can Organisation Interest Build the Moral Culture, Indian ethos in Ethics, Morality and Culture, Indian and global perspective, Meaning and Definition of Ethical Decision Making, Process of Ethical Decision Making. Relationships between business and ethics- Unitarian view, Separatist view and Integration view.

**Unit- II: Workplace Ethics.**

Meaning of Organisation Ethics Development System, Meaning and definition of Workplace Ethics , Importance of Workplace Ethics , Meaning and definition of Code of Ethics, Components of Code of Ethics ,Professional Codes of Ethics , Ethical Challenges in the Workplace , Ethical principles in the workplace , Advantages and Disadvantages of Workplace Ethics , Meaning and definition of Personal Ethics ,Needs of Personal Ethics in the Organisation

Meaning of Professional Ethics, Professional Ethics in the Organisation , Difference between Personal and Professional Ethics , Futures of Professional Ethics in the Organisation.

**Unit- III: Ethical Issues in Management:**

Ethical Issues in following Management aspects:Marketing - Meaning and Needs of business ethics in Marketing Objectives and importance of marketing ethics, Marketing ethics in Product, Price ,Promotion and Place.

Human Resource Management- Meaning and needs of Business Ethics in HRM, Objectives and Importance of Ethics in HRM. Business Ethics in Recruitment and Selection, Training and Development, Performance Appraisal, Career Development , Wages and Salary Administration and Layoffs. Finance and Accounting: Meaning and definition of Ethics in Finance and Accounting , Importance of Ethics in Finance and Accounting,Common Problems of ethics in Finance and Accounting. Business Ethics in Fraud and manipulation, Portfolio churning, Insider Trading , Unsuitable recommendation , Tax Avoidance and Tax Evasion.

**Unit-IV: Institutionalization of business Ethics in India.**

Introduction to Institutionalization of Ethics- Voluntary practice, Core practices and Legal practices.

Traditional moral philosophies and theories of business Ethics, Contemporary moral philosophies , Ethical Dilemma and Individual Ethics management, Managing organizational Ethics.

Laws for protecting business environment- Laws for protecting environment , Laws protecting environment, Laws protecting Equity and Safety at workplace, Laws protecting Intellectual Property rights, Laws preventing Corruption, Laws controlling Unfair competition (Antitrust Laws) , Laws protecting consumers, Investor Protection Laws and Other miscellaneous Laws.

**Suggested Readings:**

- 1) Business Ethics: An Indian Perspective. A.C. Fernando, K.P.Muraleedharan and E.K. Satheesh, PEARSON.
- 2) Business Ethics, Shailendra Kumar and Alok Kumar Rai. Cengage,
- 3) Business Ethics: Text and Cases. C.S V. Murthy.Himalaya Publishing House.
- 4) Business Ethics: Concepts and Cases. Manuel G.Velasquez. Peason.
- 5) Business Ethics. Chandra Kumar Roy and Prabhat Kumar Roy. S.ChandEdutech Pvt. Ltd.
- 6) Business Ethics: Ethical Decision Making and Cases. O.C.Ferrell, John Fracdrich and Linda Ferrell. Cengage

**SEMESTER- VIII [GROUP-A-3]**  
**COMSPL1509-4: Advance Corporate Accounting**  
**Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)**  
Credit: 4 Lectures:60

**Course Objectives:**

To enable the students to acquire the basic knowledge of accounting of Valuation shares, Goodwill, Amalgamation, Holding and Subsidiary companies.

**Course Outcomes:** After completion of this course the students will be able to understand the methods of valuation of shares, goodwill and prepare the amalgamation of companies Account, holding company and liquidation of companies.

**Unit-1: Valuations of shares and Good will:**

Valuation of Share: Meaning objectives and Needs of valuation of share; Factors influencing the valuations of shares; various methods of valuation of shares.

Valuation of Goodwill: Meaning, types, features of goodwill; factors of valuation of Goodwill; various methods of valuation of Goodwill with example, [15-lectures]

**Unit-2: Amalgamation of Companies**

Amalgamation of Companies: Meaning and Objectives of Amalgamation, Absorption, Reconstruction; Purchases consideration; methods of purchase consideration; Methods of Amalgamation; Accounting for Amalgamation; Preparation of Balance Sheets. [15-lectures]

**Unit-3: Accounts of Holding Companies:**

Accounts of Holding Companies: Holding Companies- Definition - Accounting Consolidation - Preparation of Consolidated Balance Sheet - Minority Interest - Pre-acquisition or Capital Profits - Cost of control or Goodwill;

Inter-company Balances, Unrealized Inter-company Profits, Revaluation of assets and liabilities, Treatment of Bonus share, dividend. [15-lectures]

**Unit-4: Liquidation of Companies**

Liquidation of Companies: Liquidation, Mode of Winding-up, Compulsory Winding-up, Voluntary Winding-up, Statement of Affairs, Deficiency Account, Overriding Preferential Payment, Preferential Creditor's, Liquidators, Liquidator's Final Statement of Account. [15-lectures]

**Suggested Readings:**

1. Corporate Accounting by S.K.Paul, New Central Books Agency
2. Advance Accounts by M.C.Sukla
3. Advance Accounting Debra C Jeter, Paul K. Chaney

**Note: Latest edition of text books may be used.**

**SEMESTER- VIII [GROUP-A-4]**  
**COMSPL1510-4: Advance Cost & Management Accounting**  
**Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)**  
Credit: 4 Lectures:60

**Course Objective:** To impart the students' knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

**Learning Outcomes:** After completion of this course the students will be able to understand the concepts budget and budgetary control and standard costing, analysis of variances, Differential costing and decision making process.

**Unit-I: Budgetary Control**

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting. [15-lectures]

**Unit-II: Standard Costing**

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Control Ratios. [15-lectures]

**Unit-III: Differential Costing.**

Meaning, Absorption versus Variable Costing: Distinctive features and income determination. Cost/Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point. [15-lectures]

**Unit-IV: Decision Making**

Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short-term decision-making situations – profitable product mix, Acceptance or Rejection of special/ Make or buy, operate or shut down.

Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing; [15-lectures]

**Suggested Reading:**

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. Introduction to Management Accounting, Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Management Accounting. Dorling Kindersley(India) Pvt. Ltd.
3. Ronald W. Hilton and David E. Platt. Managerial Accounting: Creating Value in a Global Business Environment, Mc Graw Hill Education.
4. Singh, Surender. Management Accounting, Scholar Tech Press, New Delhi.
5. Goel, Rajiv, Management Accounting. International Book House,
6. Arora, M.N. Management Accounting. Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. Management Accounting. Shree Mahavir Book Depot, New Delhi.
8. Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.

**Note: Latest edition of text books may be used.**

## SEMESTER- VIII [GROUP-B-3]

### COMSPL1509-4: Investment Analysis and Portfolio Management

Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)

Credit: 4

Lectures:60

**Course Objective:** *The objective of this paper is to provide students theoretical knowledge and several insights of financial investment in different assets and securities so that any investment will bring good return in future.*

**Learning Outcomes:** *After learning this paper, students will get insights of investing fund in different assets and securities to generate return by calculating its possible risk.*

#### **Unit I: Understanding of Investment and Portfolio Management**

Concept of Investment, objectives, types of investment options and securities, importance of choice of investment, determinants of choice of investment; Security and non-security form of investment, Concept of Portfolio Management, objectives, types, phases of portfolio management; Risk and return, types of risk, measurement of risk and return.

#### **Unit II: Securities Market**

Understanding of securities market, types and their functions, methods of raising capital, stock market in India; Security market Indices- purpose, factors influencing construction of index, methods of constructing index.

#### **Unit III: Investment and Portfolio Analysis**

Concept of investment analysis, types; Economic analysis; Industry and Company analysis; Technical analysis; Efficient market hypothesis; Portfolio Analysis-meaning, portfolio risk and return, mark with risk-return optimization, single index-Sharpe model, portfolio data, efficient frontier; portfolio selection- risk and investor preference, capital asset pricing model.

#### **Unit IV: Portfolio Revision and Evaluation**

Meaning of Portfolio Revision, significance and strategies, constraints of portfolio revision; Portfolio Evaluation - meaning, performance measurement of portfolios- Sharpe's measure, Treynor's measure and Jensens's measure of portfolio performance, components of portfolio performance evaluation..

#### **Suggested Readings:**

1. Security Analysis and Portfolio Management by Kevin
2. Banu, M.A.S: Security analysis and Portfolio management
3. A Pant: Security analysis and Portfolio management
4. Any other latest publications covering the contents may be used.

**Note: Latest edition of text books may be used.**

## SEMESTER- VIII [GROUP-B-4]



## COMSPL1510-4: Derivatives

Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)

Credit: 4

Lectures:60

**Course Objective:** The purpose of this course is to provide understanding on concept of derivatives and structure of derivative market in India

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

- (a) Understand the different elements of derivatives
- (b) Know the different interest rates and currency swaps
- (c) Have knowledge of dynamics of Indian derivative market

### Unit- I: Derivatives-

Meaning and nature; Uses of Derivatives, Need for Derivatives; Evolution of Derivatives Markets; Types of Derivatives, Benefits of Derivatives; Derivatives Trading at NSE/BSE; Major Recommendations of Dr. L.C. Gupta Committee.

### UNIT- II: Forward and Futures:

Forward: meaning and features of forward; Forward Contract: Features of Forward Contract, Types of Forward Contracts, Forward Trading Mechanism; Futures: Types of futures Contract- Functions and Growth of Futures Markets in India, Traders in Futures Market in India, Futures Market Trading Mechanism; Forward Contract Vs. Futures Contracts.

### UNIT- III: Options And Swap:

Concept of Options- Types- Option Valuation- Option Positions: Naked and Covered Option- Underlying Assets in Exchange-traded Options- Determinants of Option Prices- Basic Principles of Option Trading; Swap: Concept of Swap- Nature and Functions of Financial Swaps; Types of Swap : Interest Rate Swaps, Currency Swaps, Debt Equity Swap, Commodity Swaps, Equity Index Swaps

### UNIT- IV: Hedging:

Meaning, objectives and feature of Hedging; Types of Hedging: Model- Basic Long and Short Hedges, Cross Hedging, Basic Risk and Hedging, Basic Risk Vs Price Risk, Hedging Effectiveness- Devising a Hedging Strategy, Management of Hedge.

### Suggested Readings

- Chance, Don. M, Brooks, Robert & Dhamija Sanjay : *An Introduction to Derivatives and Risk Management*, Cengage
- Basu Sankarshan & Hull, C., John ., *Option , Future and other Derivatives* New Delhi: Pearson
- Gupta, S.L. *Financial Derivatives* New Delhi : PHI
- Hull C. John *Fundamentals of Future Option Market*: New Delhi: PHI

**Note: Latest edition of text books may be used.**

## **COMSPL1509-4: Performance Management**

**Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)**

Credit: 4

Lectures:60

**Course Objective:** To Provide the basics aspects of performance management and its linkage with other Human Resource Processes and strategic planning, reviewing and managing performance.

Course Outcomes: after completion this course student will able to understand the different terms related performance management, reviewing data for HR Decision and personal development plans.

### **Unit- I: Introduction to Performance Management:**

Definition of Performance Management, Evolution of Performance Management, Definitions and Differentiation of Terms Related to Performance Management, What a Performance Management System Should Do, Importance of Performance Management. Linkage of Performance Management to Other HR Processes.

### **Unit- II: Reviewing & Managing Performance:**

Performance Review Discussion, Using Performance Management Systems, Data for HR Decision and Performance Improvements, Performance Management Systems, Personal Development Plans.

### **Unit- III: Performance Management and strategic planning:**

Definition and Purposes of Strategic Planning, Process of Linking Performance Management to the Strategic Plan, Building Support Alternative models for Assessing Performance-Balance score card

### **Unit- IV: Performance Management & Employee Development:**

Personal Development Plans, Direct Supervisor's Role, Performance Management Skills- Coaching. Coaching Styles, Coaching Process, Performance Review Meetings Management of Rewards- Traditional and Contingent Pay (CP) Plans, Reasons for Introducing CP, Putting Pay in Context, Pay Structures Reward Management, Components of Reward Management, Linkage of Performance Management to Reward, Ethics in Performance Management.

### **Suggested Readings:**

1. T.V. Rao, Performance Management and Appraisal Systems.
2. Herman Aguinis, Performance Management, Pearson Education.
3. T.V. Rao, 360 Degree Feedback and Assessment and Development Centres, Excel.
4. Kandula, Performance management, PHI, 2009
5. Michael Armstrong, Performance Management, Kogan Page .
6. A.S.Kohli, T.Deb, Performance Management, Oxford Higher Education.
7. Dinesh K Srivastava, Strategies for Performance Management, Excel.
8. Prem Chedda, Performance Management Systems, MacMillan.

**Note: Latest edition of text books may be used.**

**SEMESTER- VIII [GROUP-C-4]**

**COMSPL1510-4: Human Resource Information System**

**Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)**

Credit: 4

Lectures:60

**Course Objectives:-** To provide database concept, steps and analysis and implications of information in Human resource management.

**Course Outcomes:** - After completion of the unit the students will be able to understand the steps of HR Information System and their implementation in important aspects of Human Resource Management.

**Unit- I:Introduction:**

The Concept of Human Resource Information System (HRIS) , The role of IT, Database concepts and applications in HRIS, Steps in implementing an HRIS, Benefits and limitations of HRIS.

**Unit- II: Determining HRIS needs:**

HRIS needs analysis, System design and Acquisition, HR metrics and Workforce analytics, Costs justifying HRIS investment.

**Unit- III: HRIS Applications:**

HR administration and HRIS , Talent management , Job analysis and Human Resource Planning, Recruitment and Selection in the Internet context , Training issues in HRIS, Performance management, Compensation and HRIS.

**Unit- IV: Resource Information System implementation and acceptance:**

HRIS Project management , Change management, implementation, integration, maintenance of HRIS, Information Security and privacy in HRIS, Future of HRIS, The concept of HR Analytics and Digital HR

**Reference Books:**

1. P. K.Gupta and Sushil Chhabra: Human Resource Information Systems.
2. Dr. Michael Kavanagh, Dr. Mohan Thite: Human Resource Information Systems- Basics, application, future and directions

**Note: Latest edition of text books may be used.**

**SEMESTER- VIII [GROUP-D-3]  
COMSPL1509-4: Service Marketing**

**Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)**

Credit: 4

Lectures:60

**Course Objective:** The purpose of this course is to provide understanding on the special characteristics of services marketing and marketing of various service sector organisations.

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

- (a) Understand the different elements of services marketing
- (b) Know how to deliver quality services and method to find out the service gap
- (c) Have knowledge of marketing of various service organisations.

**Unit-I:** Marketing of Services: Service: Concept, Characteristics and Types of Services; Growth of the Service Sector in India. Strategic Marketing Management for Services: Matching Demand and Supply through Capacity Planning and Segmentation; Internal and External Marketing Service Strategy.

**Unit-II:** Marketing mix in services marketing: Elements of Services Marketing mix; Additional Dimensions in Services Marketing, Channels of Distribution in services marketing, Internet as a service channel. Case Studies

**Unit-III:** Delivering Quality Services: Quality Services : Meaning and nature of quality service; Quality Gaps: The Customer Expectations versus Perceived Service Gap, Techniques to Resolve the Gaps in Service; Quality Standards; Service Performance Gap: Key Factors and Strategies for resolving the Gap; Developing Appropriate and Effective Communication of Service Quality.

**Unit-IV:** Marketing of Service sector organisations: Marketing of Educational Services, Financial Services, Health Services, Hospitality Services including Hotels and Tourism, Professional Services, Communication Services, Public Utility Services, .

**Suggested Readings:**

1. Nargundkar, Rajendra. *Services Marketing: Text & Cases*. New Delhi :TataMcgraw-Hill Publishing Company
2. Lovelock, Christopher H., *Services Marketing: People, Technology, Strategy*, Pearson Education Asia.
3. Shanker, Ravi. *Services Marketing: The Indian Perspective*, New Delhi, : Excel Books,
4. Srinivasan, R. *Services Marketing*, New Delhi. : Prentice Hall Of India Private Limited,
5. Zcithaml, Parasuraman & Berry, *Delivering Quality Service*, The Free Press, Macmillan

**Note: Latest edition of text books may be used.**

**SEMESTER- VIII [GROUP-D-4]**  
**COMSPL1510-4: DIGITAL MARKETING AND ADVERTISEMENT**  
**Total Marks: 100 (Internal Assessment- 30 Marks + End Term - 70 Marks)**  
Credit: 4 Lectures:60

**Course Objective:** The purpose of this course is to provide knowledge on digital marketing and various digital platforms to promote goods and services.

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

- (a) Understand the importance of Digital marketing and its differences from the traditional form of marketing
- (b) Familiar with various social media platforms for promoting products and services
- (c) Understand the techniques of promoting products and services on online platform
- (d)

**Unit-I: Digital Marketing:**

Concept and importance of Digital marketing, types of digital marketing method; Traditional marketing Vs Digital Marketing, Digital vs Internet and Electronic marketing; Evolution of Digital Marketing; Digital Marketing Landscape: Key Drivers, Digital Consumer & Communities; Digital Marketing Strategy; emerging issues in Digital marketing.

**Unit-II: Search Engine Marketing and Social Media marketing:**

Search Engine optimization (SOP): introduction, importance and types of SOP, basics of website designing, HTML- importance of domain names, SEO Content Writings; Social Media marketing: meaning, scope, types, tools and principles of social media marketing; Popular Social Media Platforms and selection of right social media platform.

**Unit-III: Digital Advertising:**

Meaning, importance and types of Digital Advertisement; Performance, process and players of Digital Advertising; Display ad: meaning and types of display ads, different ad formats, Ad placement techniques, Important ad terminology; Ad Words & AdSense. Digital advertising Market in India: prospects and challenges

**Unit-IV: Advertising in Social Media Platforms:**

Social Media Platform: Importance of Social media platform for advertising, factors to be considered for creation of social media contents; Using Flickr and Pinterest Facebook Advertising: Different types of Ad formats, Setting up Facebook Advertising Account, Designing Facebook Advertising campaigns, Facebook Avatar, Apps, Live, Hashtags; LinkedIn Advertising : Importance of LinkedIn presence, LinkedIn Strategy, Content Strategy, LinkedIn analysis, Targeting, Ad Campaign, Twitter Advertising:- Basics, Building a content strategy, Twitter usage, Twitter Ads, Twitter ad campaigns, Twitter Analytics, Twitter Tools and tips for managers. Instagram & Snapchat basics.

**Suggested Readings**

1. Ahuja, Vandana. *Digital Marketing*, Noida : Oxford University Press
2. Gupta, Seema *Digital Marketing*, Noida: McGraw-Hill
3. Deiss Ryan & Henneyberry, Russ. *Digital Marketing for Dummies*, Noida: Wiley
4. Bhatia Puneet *Fundamentals of Digital Marketing*, New Delhi: Pearson
5. Kagan, Jeremy & Singh, Sidharth Shekhar, *Digital Marketing : Strategy and Tactics* , Noida: Wiley

**Note: Latest edition of text books may be used.**

**SEMESTER- VIII [GROUP-E-4]**

## COMSPL1509-4: ENTREPRENEURSHIP DEVELOPMENT

Marks: 100 (Internal Assessment: 30, External: 70)

Credit: 4

Lecture: 60

**Course Objective:** The purpose of this paper is to provide understanding on Entrepreneurship and to make the students aware of recent changes in the field of entrepreneurship development. Outcome:

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

- (a) Understand the different types of entrepreneurs and theories of entrepreneurship
- (b) Know the present entrepreneurial ecosystem in India
- (c) Know the Promotional agencies of Entrepreneurship Development in India

**Unit I: Entrepreneurship:** Definition, Nature and Characteristics of Entrepreneurship; Types of Entrepreneurship: Corporate Entrepreneurship, Social Entrepreneurship, Destructive Entrepreneurship; Creativity and innovation in Entrepreneurship; Role of Entrepreneurship in Economic Development. Case studies on type of entrepreneurship.

**Unit II: Entrepreneur:** Definitions, functions and types of entrepreneur; entrepreneurs vs intrapreneur, entrepreneurs vs administrators, Entrepreneurial Decision Making; Entrepreneurial leadership; Entrepreneurial attributes and characteristics; Case studies on Traits of successful Entrepreneurs; Social Responsibility of Entrepreneurs.

**Unit III: Theories of Entrepreneurship and Entrepreneurial ecosystem:** Innovation theory, Resource Based theory, Systematic Entrepreneurship theory; Entrepreneurial ecosystem: meaning, domains and participants; Entrepreneurial ecosystem : meaning and components, entrepreneurial ecosystem in India: Emergence of Entrepreneurship In India: Features of Indian Entrepreneurship. Entrepreneurship Environment in India.

**Unit IV. Promotional agencies of Entrepreneurship Development in India:** Role of Government, financial / non financial institutions in entrepreneurship development in India- DICC, EDI, IIE, NISBUD, and financial institutions, EDP: objectives and phases, Recent policies of central, state and local governments for entrepreneurship development. \*15 marks may be assigned for field visit report as a part of internal assessment. Industrial visits may be conducted to submit report by the students. Course teacher may conduct interaction programme with the successful entrepreneurs for the students.

### Suggested Readings:

1. Khanka, SS. Entrepreneurial Development. New Delhi: S Chand
2. Drucker Peter F. Innovation and Entrepreneurship, New York : Harper
3. Holt, David H, Entrepreneurship New Venture Creation. New Delhi: PHI,
4. Vasant, Desai, Small- Scale Industries and Entrepreneurship , Mumbai: Himalaya Publication.

**COMSPL1510-4: BUSINESS PLANNING AND NEW VENTURE  
DEVELOPMENT**

**Marks: 100 (Internal Assessment: 30, External: 70)**

**Credit: 4**

**Lecture: 60**

**Course Objectives:** To provide idea of different steps in preparing business plan and to help the students in developing an effective and feasible business plan

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

- (a) how to prepare a business plan;
- (b) how to conduct feasibility analysis and
- (c) the key components of a successful venture

**Unit- I: Business Plan:** Idea generation- sources of idea; Development of business idea to proof- of-Concept; meaning, scope and importance of business plan; information required for business plan: market information, operations information, and financial information; writing a business plan- specimen of business plan.

**Unit –II- Environmental Scanning and Feasibility Analysis:** meaning and importance of environmental scanning; techniques of environmental scanning; SWOT and PESTL analysis; Feasibility Analysis: meaning, objectives, steps; types of feasibility study.

**Unit- III:Marketing Plan:** objectives, nature and importance of marketing plan; difference between business plan and marketing plan; An outline for a marketing plan; Steps in preparing marketing plan; competitor analysis, marketing research for new venture,

**Unit VI- New Venture Development:** steps involved in starting of venture, institutional support to new ventures; start up India; . Sources of finances; legal provisions of new venture development in India; entrepreneurial skill in new venture development; problems and challenges of new venture development in India: case studies,

*\*15 marks may be assigned as a part of internal assessment for preparation and submission of business plan by the students. Course teacher may conduct business plan preparation competitions.*

**Suggested Readings**

1. Hazelgren, Brain &Covello , L Joseph *The Complete Book of Business Plan*, Sourcebooks Inc
2. Frisch Bob, *Creating Business Plan*, Havard Business Review
3. Holt, David H, *Entrepreneurship New Venture Creation*. New Delhi: PHI,
4. O'Donnell, M..*The Business Plan: Step by Step*. UND Center for Innovation
5. Sahlman, W. *How to write a great Business Plan*. Harvard Business Review

**PG SEMESTER-IX: COMMERCE  
COMMON FOR ALL  
COMSPL2501-4: INTERNATIONAL HUMAN RESOURCE MANAGEMENT.**

**Marks: 100 (Internal Assessment: 30, External: 70)**

**Credit: 4**

**Lecture: 60**

**Course Objectives:** - To provide a basic understanding about the finer aspects of HRM in an international perspective.

**Course Outcomes:** - After completion of this course the students will be able to understand the difference between Domestic and International HRM along with Cross cultural differences in the workplace, types and techniques of cross Cultural communication, training and performance management system of Human Resource Management in International perspective.

**Unit : 1 Introduction: - ( Marks : 15)**

Defining International HRM, Issues in IHRM, International business strategies, Difference between Domestic and International HRM,

Understanding culture, culture:- its coverage and determinants, Cross cultural Theory, Cross cultural differences in the workplace, Cultural sensitivity, Cross cultural communication process and Negotiation: Planning and Preparation parameters. Types and Strategies of Organizational culture.

**Unit : 2 Recruitment, Selection and Performance Management :- ( Marks : 15)**

Recruitment: Sources and processes of Recruiting staff for International assignments, Selection : Types of cross - cultural training, Multinational Performance Management: challenges/ Aras to be appraised , who should appraise the performance, System of performance appraisal, Problems of performance appraisal, How to make performance appraisal effective, Developing International staff and multinational Team.

**Unit : 3 Training and Development and Compensation ( Marks : 20)**

The role of expatriate training, components of effective pre-departure training, developing staff through international assignments. Objectives of International compensation, Complexity in International compensation, Factors that affect International compensation, Key components/ structure of International Compensation Package, Approaches to International compensation, Expatriation and Repatriation process. Managing people in International Context.

**Unit : 4 International Industrial Relations:( Marks : 20)**

Cross culture difference in Industrial relations and collective bargaining. Key issues in Industrial relations and the policies and practices of multinationals, Examine the potential constraints that trade unions may have on multinationals. Key concerns for trade unions. Formation of regional economic zones such as the European Union and the impact of opponents to globalization. Transition of organized Labour in emerging markets.

**Suggested Readings:**

1. International Human Resource Management Text and Cases P. L. Rao, Excel Books.
2. International Human Resource Management, Tony Edwards, Pearson Education Percentile
3. International Human Resource Management, Peter Dowling and Denice Welch, Cengage Learning
4. Global Human Growth Model, M.N Rudrabasavaraj, Himalaya weightage
5. International Human Resource Management, Monir Tayeb, Oxford



## COMSPL2502-4: BANKING AND FINANCIAL INSTITUTION

Marks: 100 (Internal Assessment: 30, External: 70)

Credit: 4

Lecture: 60

**Course Objective:** The objective of this paper is : (a) to provide student the knowledge about the structure of Banking and financial institutions operating in the Indian Financial system (b) to familiarize students with the operations in the banks and (c) to bring awareness of the regulatory mechanism of financial institutions adopted by the Reserve Bank of India.

**Course Outcome:** After learning this paper, students will be able to :

- (a) Understand the different components and functions of Bank and NBFI
- (b) Familiar with the role of Reserve Bank of India in controlling banking and NBFIs in India
- (c) Understand the role of financial institutions in economic development ..

### Unit-I: Banking Institution:

Marks: 20

Definition, functions, types; Structure of banking system; banker and customer relationship: types of relationship, Deposit Mobilization, Different Deposit Products & Services; Services to Customers & Investors; Bankers' Special Relationship Mandate; POA; Garnishee Orders; Banker's Lien; Right of Set off ; Loans and Advances: type of loans- Credit Cards, Home Loans, Personal Loans, Consumer Loans; KYC/ AML/ CFT norms PMLA Act; Assets and Liabilities Management of banks ; Banking Legislations in India.

### Unit-II Commercial Banks:

Marks: 20

Functions, types and structure of Commercial Banks; Opening and maintaining accounts in Commercial Banks : Operational Aspects of opening and Maintaining Accounts of Different Types of Customers, Aadhaar in opening accounts; Negotiable Instrument Act; Role & Duties of Paying & Collecting Banks; Endorsements; Forged Instruments; Bouncing of Cheque: Its Implications, Return of Cheque; Demand Draft : Issue of Demand drafts, Payment of demand draft ; Ancillary Services commercial banks: Remittances, Safe Deposit Lockers; History of Commercial Banks in India; Reforms in Commercial Banking in India; Innovations in Commercial Banking Services, Net-banking/online banking-its merit and demerits.

### Unit-III: Central Banking System:

Marks-15

Nature and Functions of Central Bank; Methods of Credit Controls; Monetary Policy and its objectives; Autonomy of Central Bank; Constitution of RBI: organization and management, functions of RBI, Prohibitory Functions of RB; , Credit Creation and Control Objectives, Credit Control Measures of RBI: Quantitative, Selective and direct credit control; Regulation of Banking Business Power of RBI to Issue Directions; Regulation of Interest Rate; Regulation of Payment Systems; Internet Banking Guidelines; Regulation of Money Market Instruments; Banking Ombudsman; Reserve Funds; Maintenance of CRR, SLR; Monetary Policy and amendments;

### Unit-IV: Non-Banking Financial Institutions (NBFIs)

Marks: 15

Meaning and definition of Non-banking financial institutions (NBFIs), Types and Functions of NBFIs; Structure of NBFIs in India; Growth and Development of NBFI in India; Sources of Finance and Investment of NBFIs, Role of NBFIs in economic development ; Development Banks- IFCI, IDBI, SIDBI, BABARD, EXIM bank, their

objectives, role and functions; Merchant banking- its functions and role; Mutual Fund- Types of Mutual Funds, Role of Mutual Funds.

**Suggested Readings:**

1. P.N.Varshney Banking Law & Practice (Sultanchand Publishers)
2. A.R.Aryashri, V.V.Ramanamurthy Banking & Financial Systems
3. Mithani,Gordon Banking & Financial Systems
4. M L TannanBanking Law & Practice in India Publisher: Lexis Nexis India; Twenty Fifth edition (1 January 2014)
5. JAIIB Legal and Regulatory aspects of Banking published by Macmillan education
6. JAIIB Principles& Practices of Banking published by Macmillan education
7. Benton E. Gup and James W. Kolari,Commercial Banking: The Management of Risk by John Wiley & Sons Inc

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

**COMSPL2503-4: Tax Planning & Management**  
**Marks: 100 (Internal Assessment: 30, External: 70)**  
**Credit: 4** **Lecture: 60**

**Course Objectives:** To enable the students to acquire the basic knowledge of Tax Planning, tax avoidance, Tax Evasion, and Management, Rules and Regulation under the Income Tax Act and Other Related laws of the Nation relating to Tax planning and management.

**Course Outcome:** After completion of this course student can able to understand make Tax Planning, tax Avoidance and Tax management, fine and penalties and imprisonment under the Laws of Nation relating to the Income Tax.

Unit I: Introduction:

Tax Planning, Tax Avoidance, Tax Evasion, tax Management, importance of Tax Planning, Tax planning and Tax management- distinction between tax planning, tax evasion and tax avoidance with illustrations.

Tax planning through the provisions of section 10 of the Income Tax Act, Tax planning in regard to salary income of an individual; deductions and exemptions allowed in computing income from salaries and income from house property.

Unit II

Tax planning in regard to setting up of a new business; location aspects; nature of business; forms of organization;

Tax Planning with reference to Financial Management Decisions-Capital Structure, Dividend, including deemed dividend and bonus shares; tax planning with reference to sale of Scientific assets; Tax planning with reference to specific management decision-make or buy decision; valuation of stock and export and domestic sales decision.

Capital assets in the context of capital gains and assets outside the purview of capital gains taxation of long term and short-term capital gains and exemptions thereof for tax planning purposes.

Unit III

Tax planning in regard to residuary and non-residuary headings of income from other sources; taxability of interest on government securities and dividend-from Indian companies- Tax planning and clubbing of incomes. Important factors to be considered in regard to tax planning in case of an individual with reference to splitting of income and investment of surplus funds in selected securities. Tax planning and tax deducted at source and advance payment of tax by an individual assesses.

Unit IV

Tax planning by a partnership firm and company through the timing of payment of statutory dues, joint ventures abroad and foreign collaboration and transfer from holding company to subsidiary. Function of the tax planning department of a company Fringe benefit tax.

**Suggested Readings:**

1. Dr. V.K. Singhania and Dr. Monica Singhania: Students Guide to Income Tax Including GST: Taxmann Publication Pvt. Ltd., new Delhi
2. Tax System in India by M.M. Sury
3. Tax Reforms in India by V.Rani
4. Tax and Taxation system in India: S Kumari

**GROUP-A: ACCOUNTANCY**  
**COMSPL2504-4: ACCOUNTING THEORY AND PRACTICE**

**Course Objective:** The course aims at acquainting the students with a coherent set of logical principles and a general frame of reference for evaluation and development of sound accounting practices.

**Course Outcome:** After completion of this course student can able to understand accounting theory's development, Financial reporting standards, issues of standard setting, valuation of Fixed assets and Intangibles.

**Unit-I: Accounting Theory: Formulation and Classifications:**

Concept of Theory and Accounting Theory, Role of Accounting Theory, Classification of Accounting Theory, Deductive and Inductive Approach in Theory Formulation, Events Approach, Value Approach and Predictive Approach;

Methodology in Accounting-Positive Accounting Theory and Normative Accounting Theory, Comparison between Positive Theory and Normative Theory,

Other Approaches in Accounting Theory-Pragmatic Approach, Authoritarian Approach, Ethical Approach, Sociological Approach, Economic Approach and Eclectic Approach.

[Lectures-15]

**Unit-II: Income Concepts:**

Relevance of Income Measurement, Income Statement Vs. Balance Sheet, Different Concepts of Income Measurement-Accounting Income and Economic Income, Capital Maintenance Concept of Income, Comprehensive Income.

Approaches to Income Measurement-Transaction Approach to Income Measurement, Activity Approach to Income Measurement, Recipients of Net Income;

Measurement and Reporting of Revenues, Expenses, Gains and Losses; [Lectures-15]

**Unit-III: Valuation of Assets, Liabilities and Equity:**

Meaning of Assets, Classification of Assets, Objectives of Assets Valuation, Asset Valuation and Income Determination Models, Evaluation of Valuation Concepts, Combination of Valuation Bases, Lower of Cost or Market (LCM) Rules, Types of Need for Inventory, Assets.

AS10: Accounting for Fixed Assets;

IndAS36: Impairment of Assets; Rules on Asset Impairments in U.S.A.; Leases.

Liabilities and Equity: Nature of Liabilities, Measurement of Liabilities, Classification of Liabilities;

Owners' Equity: Characteristics of Equity, Theories of Equity. [Lectures-15]

**Unit-IV: Depreciation Accounting, Inventory and Accounting Standard:**

Depreciation Meaning, Nature of Depreciation, Causes of Depreciation, Factors that Affect the computation of Depreciation, Depreciation is a Process of Allocation not of Valuation, Depreciation Methods, Factors Influencing the Selection of Depreciation Method.

Inventory: Meaning of Inventory, Objective of Inventory Measurement, Methods of Inventory Pricing, Inventory Valuation Methods under IFRS and U.S. GAAP.

AS-2: On Inventory Valuation, Indian Accounting Standard (IND AS) 2 on Inventories, Consequences of the Choice of Inventory Methods

Accounting Standard: Meaning, Definition, Benefits of Accounting Standards, Difficulties in Standard Setting, Types of Accounting Standards, Standard Setting in India Issues in Accounting Standard Setting. [Lectures-20]

**Note:**

1. Prof. Jawahar Lal: Accounting Theory and Practice, Himalaya Publishing House, Delhi.
2. D.S. Rawat FCA: Taxmann Students Guide to Accounting Standards, 6<sup>th</sup> Edition

## COMSPL2505-4: COST AND MANAGEMENT AUDIT

Total Marks: 100 [Internal Assessment: 30 External: 70]

Credit: 4

Lectures 60

**Course Objective:** To provide an understanding of the basics of cost and management audit

**Course Outcome:** After completion of this course student can able to understand and make practice on cost audit and management audit, can acquired the rules and procedures of cost and management audit.

### **Unit-I: Introduction:**

Meaning, necessity, and types of audit; Generally Accepted auditing Principles and Techniques; Standard Auditing Practices, Cost Control and Cost Reduction.

### **Unit-II: Cost Audit:**

Meaning, Characteristics, scope, and functions of cost audit; benefits and limitations; provisions of cost audit in Companies Act; Cost Audit Rules;

### **Unit-III: Cost Audit Procedure:**

Cost Accounting Rules for various Industries; cost audit programme and procedure; cost audit reports.

### **Unit-IV: Management Audit:**

Management Audit Vs-a-vis financial audit and cost audit; audit of various operations and management functions

Audit of Government Audit departments and public sector undertakings; tax audit under Income Tax Act.

### **Reference:**

1. Maheshwari S.N., Advance Cost Accounting, Sultan Chand & Sons, New Delhi
2. Batra, G.S.: Auditing and Contemporary Accounting: new Horizons, Deep and Deep Publications, New Delhi
3. Arun Kumar and Rachna Sharma: Auditing: Theory and Practice, Atlantic Publishers, New Delhi.

**GROUP-B: FINANCE**  
**COMSPL2504-4: GLOBAL FINANCE**

Total Marks: 100 [Internal Assessment: 30 External: 70]

Credit: 4

Lectures 60

**Course Objective:** The objective of this paper is to develop an understanding of global finance and helps to understand a theoretical framework of global finance. It is design to develop a practical guide for solving global finance problems and also to demonstrate the controversial issues of global finance through discussions and papers.

**Course Outcome:** After learning this paper, students can understand the theoretical framework of global financial issues. Also they will be able to approach and understand real-world global finance problem and controversial issues of global finance.

**Unit-I : Introduction to Global Finance** **Marks: 20**

Concept of global finance, features, importance, benefits of global finance, Segments of global financial systems, Growth of global financial systems and linkages with trade, Global financial systems and linkages economic development.

**Unit-II :Global Financial Markets** **Marks: 15**

Understanding of Global Financial Markets, Types of global financial market, Global Money Market Instruments, Global Capital Market Instruments, Eurocurrency Markets, Debt Securitization, Euromarkets Institutions, Evolution of Euromarkets, impact of Euro and Other Off shore Markets.

**Unit-III :Foreign Exchange Markets** **Marks: 20**

Concept Foreign Exchange (FX) Market, its features, types, Structure of Foreign Exchange Markets and participants, functions of FX market, merits and demerits, factors influencing FX market, Exchange Rate Regime, Types of Transactions and Settlement Dates, Mechanism of Currency Dealing, Exchange Rate Quotations and Arbitrage, Role of government/RBI in management of exchange rate.

**Unit-IV :Currency, Debt and Financial Crises** **Marks: 15**

Meaning and causes of Currency, Debt and Financial Crises , Government role and response to crisis, Policy and Regulatory responses; Role of IMF and World Bank in stabilizing economies, Case studies of countries who dealt with the crisis, The Global Crisis-Covid-19 and its impact on the world economy.

**Recommended Reading:**

- Apte.P.G.(2008) International Financial Management. Tata McGraw Hill, New Delhi
- Kevin. S (2009) Fundamentals of International Financial Management PHI Learning Pvt Ltd, New Delhi
- Report on Trend and Progress in Banking (2019-2020)
- Annual Report of The RBI (2019)
- Global Financial Stability Reports-2019

**Note:** Any latest edition books covering the contents may be used.

## **COMSPL2505-4: AGRICULTURAL AND INDUSTRIAL FINANCE**

Total Marks: 100 [Internal Assessment: 30  
External: 70]

Credit: 4

Lectures 60

**Course Objective: To Provide basic issues of agriculture finance, institutional rules in agricultural and industrial finance along with roles of Industrial Financial Institutions.**

**Course Outcome:** After learning this paper, students can understand the various sources of agriculture and Industrial finance along with recent development in agriculture finance and problems and challenges of industrial finance in India.

### **Unit 1: Agricultural Finance:**

Meaning, scope and significance of agricultural finance; types of agricultural finance, Agricultural credit: meaning, definition, need, classification of Agricultural credit; agricultural finance vs agricultural credit; Sources of agricultural finance: Institutional and noninstitutional sources; provision of agricultural credit in Commercial Banks; Micro financing including KCC, Lead bank scheme of RRBs,

### **Unit II : Institutional role in Agricultural finance:**

Crop Loan System, Latest policies of Government related to Agricultural finance, Role of RBI, NABARD, ADB, IMF, world bank, Insurance and Credit Guarantee Corporation of India in Agricultural Finance. Recent development in agricultural financing in India; Limitation of Commercial banks in Agricultural Finance; Challenges of agricultural finance

### **Unit III: Industrial Finance:**

Meaning, scope, nature, types and importance of industrial finance; Sources of industrial finance: internal and external, share and debentures, public deposits; Role of commercial banks in industrial finance; Finance for Micro, Small and medium Enterprises; Recent policies and initiatives of Government on Industrial finance; Problems of industrial finance in India

### **Unit IV: Industrial Financial Institutions:**

Function and role of IFCI, SIDBI, SFCs, SIDCs, NEDFi, Indigenous bankers in industrial financing; Challenges of Industrial Financial Institutions.- Cases

### **Suggested Readings :**

- S. Subba Reddy and P. Raghu Ram, Agricultural Finance and Management, New Delhi : Oxford & IBH Publishing Co. Pvt. Ltd,
- U. K. Pandey, An introduction to Agricultural Finance. New Delhi : Kalyani Publishers Annual Reports and Bulletins of RBI, NABARD, SIDBI.

**Group-C**  
**COMSPL2504-4: LABOUR LEGISLATION**

Total Marks: 100 [Internal Assessment: 30 External: 70]

Credit: 4

Lectures 60

**Course Objective: To Provide basic Provisions of Labor under constitutional and Labor Law along with law of Industrial relation and Wages**

**Course Outcome:** After learning this paper, students can understand the various provision and reservation policy under various Articles of the Constitution of India, and relevant aspects of industrial Disputes and law of wages and industrial relation.

**Unit-I:** Constitution and Labour Laws:

Fundamental rights vis-à-vis labour laws, Equality before law and its application in Labour Laws, Equal pay for equal work; and Article-16 and reservation policies, Articles 19, 21, 23 and 24 and its implications.

Unit-II: Law of Industrial Relations

Industrial Disputes Act, 1947 (downsizing, retrenchment, lay-off, bench employees and termination) & Industrial discipline and domestic inquiry. The Industrial Disputes (Central) Rules, 1957; The Plantation Labour Act, 1951; The Industrial Employment (Standing Orders) Rules, 1946; Industrial Employment (Standing Orders) Act, 1946; The Industrial Employment (Standing Orders) Act, 1946; Indian Trade Union Act, 1926; The Trade Unions (Amendments) Act, 2001.

Unit-III: Law of Wages: Payment of Wages Act, 1936; Minimum Wages Act, 1948; Payment of Bonus Act, 1965; Equal Remuneration Act, 1976.

Unit-IV: Law of Welfare & Working Condition : The Factories Act, 1948; Contract Labour (Regulation and Abolition) Act, 1970; The Building and Other Constructions Workers' (Regulation of Employment and Conditions of Service) Act, 1996; The Mines Act, 1952; The Working Journalists and Other Newspapers Employees (Conditions of Service) and Miscellaneous Provisions Act, 1955; The Weekly Holidays Act, 1942; Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013; The Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

**Suggested books for readings**

1. P.L. Malik : Industrial Law; Eastern Book Company; 34, Lalbagh, Lucknow.
2. N.D. Kapoor : Handbook of Industrial Law; Sultan Chand & Sons, Darya Ganj, New Delhi – 110002.
3. S.S. Gulshan & : Economic, Labour and Industrial Laws; Sultan Chand & Sons, G.K. Kapoor Daryaganj, New Delhi- 2.
4. P. L. Malik : Labour and Industrial Laws (Pocket Edition); Eastern Book Company, Lalbagh, Lucknow-226 001.
5. H.L. Kumar : Labour Laws; Universal Laws Publishing Co. Pvt. Ltd., G.T. Karnal Road, Delhi – 110033.
6. Labour & Industrial : Universal Law Publishing Co. Pvt. Ltd., G.T. Karnal Road, Delhi – 110033. Laws (Legal Manual)
7. Relevant Bare Acts.
8. N.D. Kapoor & Rajni Abbi : General Laws and Procedures; Sultan Chand & Sons. New Delhi.
9. Taxmann's : Labour Laws Rai Technology University, Labour Laws



## COMSPL2505-4: HUMAN RESOURCE DATA ANALYTICS.

**Total Marks: 100 [Internal Assessment: 30  
External: 70]**

**Credit: 4**

**Lectures 60**

### **Course Objectives:**

- To provide an overview of evolution of HRM and its journey towards Analytics and highlight the need, concepts and scope of HR Analytics linked with business outcomes.
- To elucidate the methods of capturing, examining & purifying data and to introduce the aspect of HR Metrics in the context of HR Analytics.
- To impart knowledge of conduction of HR Analytics for key HR Processes.
- To provide an overview of various tools and software technologies used for conduction of Descriptive HR Analytics and Visualization of HR Data.
- To provide a futuristic perspective of Predictive and Prescriptive HR Analytics.

**Course Outcomes:** The students will be able to :

- Gain an understanding of the relevance of HR Analytics in the current business scenario.
- Have an understanding of the models of conducting HR Analytics and understanding of the methods of capturing , examining and purifying data for conduction of HR Analytics.
- Have an overview of various tools and software technologies used for conduction of Descriptive HR Analytics and Visualization of HR Data.

### **Unit- I: Introduction to HR Analytics: ( Marks : 20)**

History of Different HRM Perspectives, Transition from HRM to HCM ( Human Capital Management) and Gaining Sustainable Advantage through HCM. HR Analytics and Changing Role of HR Professionals. Importance and Scope of HR Analytics. Significance of HR Analytics, Benefits of HR Analytics. Levels of Analysis and Conducting analytics. Key Influencers of the HR Analytics Process. Big Data Era in HR Analytics, HR Analytics-Linkage to Business Outcomes.

### **Unit- II: Understanding HR Analytics: ( Marks : 15)**

Conducting HR/Workforce Analytics, Models of HR Analytics, How to Conduct HR Analytics. Understanding HR Data: Importance of Data, Types and Scales of Data; Methods of Capturing Data, Data Examination & Purification. Understanding various HR Metrics from the perspective of HR Analytics.

### **Unit- III: Analytics for Key HR Processes :( Marks : 15)**

HR Analytics for Recruitment & Selection, Training & Development, Performance Appraisal, Talent Management, Employee Engagement., Compensation Management and Expatriate Management.

### **Unit - IV: Predictive & Prescriptive HR Analytics: (Marks : 20 )**

Overview of Select Tools for Conduction HR Analytics:

MS Excel, R, Tableau, Power BI, Python, SPSS & PSPP. Descriptive Analytics in HR: HR Dashboards using MS Excel, Slicing and Dicing of HR Data using MS Excel Pivot Table

Applications, Data Visualization for Key HR processes. Predictive HR Analytics: Correlation, Linear and Multiple Regression, Factor Analysis and Cluster Analysis, Comparison of Means and Analysis of Variance for Manpower Demographics, Employee Satisfaction, Training Effectiveness etc. Prescriptive HR Analytics, Predictive vs Prescriptive HR Analytics, Future of HR Analytics.

**Suggested Readings:**

- 1) Rama Shankar Yadav & Sunil Maheshwari, HR Analytics, Wiley, 2021.
- 2) Pratyush Banerjee, Jatin Pandey & Manish Gupta, HR Analytics: Practical Applications of HRAnalytics, Sage. 2019.
- 3) Nishan ndeep Singh. Winning on HR Analytics, Sage, 2017.
- 4) Bharti Motwani, HR Analytics: Practical Approach Using Python, Wiley, 2021.
- 5) Dipak Kumar Bhattacharya, HR Analytics, Sage, 2017.

**GROUP-D: MARKETING**  
**COMSPL2504-4 [D]-3: Retail Marketing**  
Total Marks: 100 [Internal Assessment: 30  
External: 70]

Credit: 4

Lectures 60

**Course Objectives:** The purpose of this course is to give idea of the functioning of retail business, planning, pricing, strategies etc.

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

- (a) Understand the concept, process and management of retail business
- (b) Have an understanding of merchandise process and pricing
- (c) Have knowledge of the retail strategy and planning process,

**Unit- I: Retailing: Concept, Types of retailing:**

Product Retailing vs. Service Retailing, Non store Retailing; Retail strategy; Retailing environment: Legal, Social, Economic, Technological, issues; Recent Development in the Indian Retailing Industry: cases.

**Unit-II: Retail store location and layout: Country/Region analysis ;**

Trade area analysis; Site evaluation and selection; Store design and layout: Comprehensive store planning, Exterior design and layout, Interior store design and layout, Interior design elements. Methods for determining inventory evaluation: Assortment planning, buying and vendor relations.

**Unit-III: Retail Pricing and Promotion: Merchandise pricing Strategies:**

Psychological pricing, Mark-up and markdown strategies; Communicating with the retail customer, Retail promotion mix: Advertising, Sales promotion, Publicity; Retail selling process, Retail database; In-store customer service.

**UNIT –IV: Retailing in the post Globalization: International Retailing:**

Opportunities and Challenges, Market entry formulas, New customized formats (customized stores, portable stores, merchandise depots, retail theater, service malls, customer-made stores, interactive kiosk 'shopping arcades', Online retailing stores: problems and challenges.

**Suggested Readings:**

1. Hasty Ron and Reardon, James *Retail Management*. Noida: McGraw-Hill Publication, International Edition
2. Pradhan, Swapna :*Retail Management, Text & Cases*, Noida: Tata McGraw-Hill Publishing company,
3. Tuli, Chetan Bajaj.& Srivastava, *Retail Management*, New Delhi :Oxford University Press,.

## COMSPL2505-4 [D]-4: Marketing Research -1 ( Theory)

Total Marks: 100 [Internal Assessment: 30 External: 70]

Credit: 4

Lectures 60

**Course Objectives:** The purposes of this paper are to introduce the basic concepts of research and methodology of conducting researches in marketing domain and provide a foundation to pursue a professional career in Marketing Research domain.

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

- (a) conduct research in marketing domain
- (b) pursue a professional career in Marketing Research domain

### **UNIT-I: Marketing Research:**

Marketing Research: nature, scope and types Marketing Research; Process of Marketing Research, Steps in Marketing Research Process; Marketing Research Design; International Market Research;

### **UNIT-II: Sampling Process and Measurement & Scaling in Marketing Research:**

Sampling Design and Procedure: Sampling Methods – Probability and Non probability sampling Techniques; Sample Size determination, Sampling Errors; Measurement concept: Sources of variation in Measurement; Validity & reliability of Measurement - Attitude measurement – Scaling Procedure.

### **UNIT-IV: Data Collection designs in Marketing Research and Report Writing:**

Methods of Primary and Secondary data collection; Errors and Difficulties in Data Processing, Coding and Editing; Data Analysis; Hypothesis Testing; Report Writing and Presentation of Data.

### **UNIT- IV Application of Marketing Research:**

Product Research; Motivation research; Advertising Research; Sales Control Research; Rural Marketing research; Export Marketing research.

### **Suggesting Readings**

1. Cooper Donald R. & Schindler, *Marketing Research Concept & Cases*, Noida: Tata McGraw Hill
2. Green Paul E. & Tull, Donald S. *Research For Marketing Decisions*. New Delhi, : PHI Learning Private Limited, Gupta S.C., *Marketing Research*, New Delhi, : Excel Books
3. Malhotra, Naresh K. *Marketing Research: An Applied Orientation*, New Delhi: Pearson Education

## **GROUP-E: ENTREPRENEURSHIP**

### **COMSPL2504-4 [E]-3 Innovation and Creativity**

Total Marks: 100 [Internal Assessment: 30 External: 70]

Credit: 4

Lectures 60

**Course Objective:** The purpose of the course is to provide the concept of innovation and creativity as well as to develop student's ability of problem solving by applying creative thinking.

**Course Outcome:** On successful completion of this course, the students will be able to :

- (a) Explain concepts and importance of innovation and Creativity for economic development.
- (b) Develop creative intelligence abilities and thinking strategies.
- (c) Outline various models and mechanisms of creative problem solving.
- (d) Formulate an Appropriate innovative methods in decision making

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#### **Unit I: Innovation:**

Concept of Innovation; Levels of Innovation- Incremental Vs Radical Innovation, Inbound and Outbound Ideation; Open and Other Innovative Ideation Methods; Challenges of innovation; Innovation in Product Development, Theories of Innovation. Criteria for evaluating Innovation

#### **Unit II: Creativity:**

Creativity: Concept and process; Creative Cerebration: Creative Personality and Motivation; Creative Environment; Puzzles of Creativity; Spiritual and social roots of creativity: Essence, Elaborative and Expressive Creativities, Quality of Creativity: factors of improving creativity Existential, Entrepreneurial and Empowerment Creativities; Criteria for evaluating Creativity.

#### **Unit III: Innovative and Creative Problem Solving:**

Innovative vs Creative, Structuring of ill- defined problems; Creative Problem solving: Models of Creative problem solving- Mechanisms of Divergent thinking; Techniques of Creativity in Problem solving; Innovations in problem solving; case studies.

#### **Unit IV: Innovative and Creative Intelligence:**

Innovative Intelligence: concept and characteristics, types of Innovative Intelligence; Connected Innovation Intelligence (CII) Creative Intelligence: concepts and models of Creative Intelligence; Convergent thinking ability; Congenial to creativity; Creative Personality; Obstacles to Innovation and creativity; Designing creative and innovative environment.

#### **: Unit -V: Innovation in the context of Emerging Economies:**

Role of innovation in emerging markets: technological innovation, product innovation; Organizational factors affecting innovation at the firm level Leadership; Open Innovation; Case Studies of successful innovation.

#### **Suggested Readings**

Jauhari, Vinnie & Bhushan, Sudanshu. *Innovation Management*, Oxford Higher Education.  
Krishnamacharyulu C. S. G. & , Lalitha, R. *Innovation Management*, Mumbai: Himalaya Publishing House,

Brian Clegg & Paul Birch, *Creativity*, Kogan Page,

Rastogi, P. N., *Managing Creativity for Corporate Excellence*, Macmillan

\* Creativity competitions may be conducted by the course teacher by inviting experts from various field. Based on the performance of the students , marks may be allotted.

#### **COMSPL2505-4 [E]-4: Social Entrepreneurship Development**

Total Marks: 100 [Internal Assessment: 30 External: 70]  
Credit: 4

Lectures 60

**Course Objectives:**

To develop an understanding of the characteristics and parameters that define social entrepreneurship and differentiate it from a traditional entrepreneurship models and to analyze the attributes and actions of social entrepreneurs

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

- (a) Define the differences between social entrepreneurship and other form of entrepreneurship
- (b) Understand attributes and role of social entrepreneurs
- (c) Understand traits of successful social entrepreneurs

**Unit 1 Fundamentals of Social Entrepreneurship:**

Concept of Social entrepreneurship, Evolution of social entrepreneurship, Nature, Functions, Importance of social entrepreneurship; Difference between Social and Commercial entrepreneurship, Emerging Areas of Social Entrepreneurship.

**Unit III: Social Entrepreneurs:**

Social entrepreneurs: Nature, Functions, Importance of social entrepreneurs Discovering Social Entrepreneurial Opportunities; Issues of Social Entrepreneurs: Resource Mobilization, Innovation and Accountability issues; Performance Issues of Social Enterprises: Evaluating Success of Social Enterprises, Measures of Social Performance.

**Unit III: Trends in Social Entrepreneurship:**

Major challenges and opportunities Social entrepreneurship; Role of Government for growth of social entrepreneurship in India; Global trends in social entrepreneurship, Contribution of Successful Social entrepreneurs in economic development; Social Entrepreneurship and Sustainable Development.

**Unit IV: Case studies of Social entrepreneurs:** India and abroad

**Suggested readings**

Chahine, T.. *Introduction to Social entrepreneurship*. Boca Raton, FL: CRC Press

Ziegler, R. *An Introduction to Social Entrepreneurship: Voice, Preconditions and Contents*, MPG Books Ltd. 4)

Gunn. Robert, R. and Durkin, C. *Social Entrepreneurship: A Skills Approach*, Policy Press.

Ziegler, R. *An Introduction to Social Entrepreneurship: Voice, Preconditions and Contents*, MPG Books Ltd.

Case Studies published in Harvard Business Review and reputed journals

## SEMESTER- X

### COMSPL2506-4: International Business

Total Marks: 100 [Internal Assessment: 30 External: 70]

Credit: 4

Lectures 60

**Course Objective:** The objective of this paper is to provide students an understanding of international business in today's interdependent global world. This course will provide students with the knowledge, skills, and abilities to understand the global economic, political, cultural and social environment within which firms operate. It will also prepare students to formulate and execute strategies, plans, and tactics to succeed in international business ventures.

**Course Outcome:** After learning this paper, students can understand the most widely used international business terms and concepts. It will help students to identify the role and impact of political, economical, social and cultural variables in international business. It also helps students to analyze international business from a multi-centric perspective, avoiding ethnocentrism.

#### **Unit-I: Introduction**

**Marks: 20**

International Business- meaning and concept, nature, scope, importance and drawbacks of international business, different forms of international business; International Business Environment- Economic, Legal and Political, Social and Cultural environment, its implication to international business; International Business in the 21<sup>st</sup> Century, Recent development in international business, case studies.

#### **Unit-II Theoretical Foundation of International Business**

**Marks: 15**

Theory of Mercantilism, Theory of Absolute advantage, Theory of Comparative Advantage, Haberler's Theory Opportunity Cost, Heckscher-Ohlin Theory, Market Imperfections Approach, Product Life Cycle Approach, Dunning's Eclectic Theory of International Production.

#### **Unit-III: International Business Investment and Regional Integration**

**Marks: 20**

Foreign Direct Investment (FDI) – Meaning, Different Forms of FDI, Importance, Determinants of FDI, Theories of FDI; Greenfield Investment, their nature; Foreign Institutional Investor (FII) – types, role of FII in international business; Application of GDRs and ADRs in international business; Regional Economic Integration – its Levels, functions, effects, ASEAN, SAARC, EU, NAFTA, CAFTA, their objectives; International Organization - IMF, WTO, ADB, New Development Bank (NDB) and their role in international business.

#### **Unit-IV: International Business Strategy**

**Marks: 15**

Meaning, importance, types and selection of strategy; Porter's Diamond Model, Barlett and Ghosal Model, Upsalla Model; MNCs and International Market Entry Strategies – Turnkey projects, Licensing and franchising, Joint ventures, Merger and acquisition, International strategic alliance; Case studies.

#### **Suggested Readings:**

1. International Business by Gupta
2. International Business Management by Sharma and Kumar
3. International Business by Sharan, PHI Publisher
4. International Finance by V.Kumar
5. International Finance: A Business Perspective by Apte

**Note:** Any latest publication books covering the contents may be used.

## COMSPL2507-4: PROJECT MANAGEMENT

Total Marks: 100 [Internal Assessment: 30 External: 70]

Credit: 4

Lectures 60

**Course Objectives:** The purpose of the course is to provide understanding on concept of project, impart the knowledge of developing project and evaluate the feasibility of project.

**Course Outcome:** After completion of the course, students will be able to understand the concept of project and steps in project management to prepare business proposals and evaluate the Project feasibility

### UNIT-I Project:

Meaning, types, importance of project; Project Management: Objectives and Importance of Project Management; Selection of the appropriate Project Management Structure; Project formulation: meaning and steps in project formation; project planning: functions and phases; project planning metrics; project Rollup, Process breakdown structure; PERT and CPM.

### UNIT-II Project feasibility studies:

Opportunity studies, General opportunity studies, specific opportunity studies, pre-feasibility studies, functional studies or support studies; feasibility study: components of project feasibility studies; Managing Project resources flow, project planning to project completion: Pre-investment phase, Investment Phase and operational phase, Project Life Cycle, Project constraints.

### UNIT-III Project Evaluation:

Project Evaluation under certainty: Net Present Value, Cost Benefit Ratio, Internal Rate of Return, Payback Period, ARR; Project Evaluation under uncertainty: Methodology for project evaluation, Commercial vs. National Profitability; Social Cost Benefit Analysis, Commercial or National Profitability, social or national profitability.

### UNIT-IV Preparation of project Report:

Contents of a Project report; Performance of project report: Case studies

### Suggested Readings

Meredith, Jack R. Shafer, Scot M & Anbanandan. Project Management 11 ed, An Indian Perspective, Wiley

Kamaraju Ramakrishna, Essentials Of Project Management, New Delhi: PHI,  
Pinto, Jeffrey .K. Project Management Achieving Competitive Advantage Delhi: Pearson  
Panneerselvam & Senthilkumar, Project Management, New Delhi: PHI,



**GROUP-A: ACCOUNTANCY**  
**COMSPL2508-4: INTERNATIONAL ACCOUNTING AND REPORTING,**  
Total Marks: 100 [Internal Assessment: 30 External: 70]

Credit: 4

Lectures 60

**Course Objective:**

The course aims to provide knowledge of about international accounting and reporting and international financial reporting standards and international accounting standards Board.

**Course Outcome:** After completion of this course student can able to understand the financial reporting and their preparation and presentation.

**Unit 1: Introduction:**

Globalization and Accounting: Impact of globalization on accounting practices, Role of International accounting in global business, International Financial Reporting Standards (IFRS): History and development of IFRS, Objectives and benefits of IFRS, Key differences between IFRS and local GAAP, Differences between IFRS and US. GAAP on Cash Flow Statement;

IFRSs: Principles-Based Approach, IFRS adoption and convergence in different countries, IFRSs in USA, IFRSs in Europe, IFRSs in the ASIA-Pacific Countries, Authority of IFRSs, Due process of Developing IFRSs, Timing of Application of IFRSs, , International Federation of Accountants (IFAC), The United Nations, The Organization for Economic Co-operation and Development(OECD), The European Economic Community, Intergovernmental Organizations, Relation with IOSCO, IASs and IFRSs, IFRIC/SIC, [Lectures-20]

**Unit-II: Global Governance and International Financial Reporting Standards:**

Nature of Harmonization, Convergence of Accounting, Convergence of Accounting Standards, Standardization and Harmonization, Arguments for Harmonization and Global Convergence,

Benefits of Global Accounting Standards, IASB's Required Disclosure, IASB and Harmonization,

Obstacles in Convergence and Harmonization: difficulties in the Development of Standards, difficulties in Enforcement of Standards and other difficulties.

Study on Global Convergence, suggestions for increased Convergence and Harmonization. [Lectures-20]

**Unit-III: Conceptual Framework of Financial Reporting:**

IASB's Conceptual Framework for Financial Reporting: Concepts, objectives, characteristics, constraints, elements, assumptions, recognition, measurement, General requirements, Uses of IASB's Conceptual Framework,

FASB's Conceptual Framework for Financial Reporting: Objectives, Qualities of Useful information, elements, recognition and measurement.

ICAI's Framework for the Preparation and Presentation of Financial statements (July, 2000): purpose, scope, users, objectives, assumptions, Qualitative Characteristics of Financial statement, elements of Financial statement, recognition, measurement of the elements of Financial statements, Concepts of capital and capital maintenance,

Qualitative Characteristics of Financial Reporting Information and other Qualitative Characteristics of Accounting Information,

Characteristics of an Effective Financial Reporting Framework, Fair Value Measurement-Rationale and Meaning, Accounting Standard on Fair Value Measurements in India; [Lectures-20]

**Unit-IV: Foreign Currency Translation:**

Accounting for Foreign Currency Translation, Two Conceptual Issues, Translation Methods, AS11: The Effects of Changes in foreign exchange rates, International Financial Reporting Standards. Foreign exchange risk management, Hedging foreign exchange exposure, International Business Taxation and Treaties, International Taxation Principles, Double taxation, Taxation on foreign Income; Foreign Investment.

Consolidation of Foreign Subsidiaries: Consolidation procedures and adjustments, Non-controlling interest, Translation of foreign subsidiary financial statements. [Lectures-15]

**Note:**

1. Prof. Jawahar Lal: Accounting Theory and Practice, Himalaya Publishing House, Delhi.
2. D.S. Rawat FCA: Taxmann Students Guide to Accounting Standards, 6<sup>th</sup> Edition

**Course Objective:** The course aims at acquainting the students with a coherent set of logical principles and a Evolution and development of the accounting and development of sound accounting practices.

**Course Outcome:** After completion of this course student can able to understand recent development and issues of accounting and issues relating management and auditing and assurance.

**Unit 1: Emerging Trends in Accounting:**

International Accounting Standards Board: Objectives, Scope, Structure and role of IASB, Standard-setting process of IASB, Conceptual Issues in Accounting Standard Setting, Major standards issued by IASB and Achievements of IASB.

Introduction to sustainability and ESG (Environmental, Social, Governance),

Reporting frameworks like GRI (Global Reporting Initiative),

Role of Artificial Intelligence and Machine Learning in accounting, Blockchain and its impact on accounting and auditing, Automation and cloud-based accounting solutions. [Lectures-20]

**Unit II: Contemporary Issues in Management Accounting**

Value Analysis, Productivity, Cost Efficiency and Effectiveness,

Activity-Based Costing (ABC): Concept and methodology, Applications and advantage, Main Activities and Cost Drivers, Target Costing and Life Cycle Costing: Concepts and methods, Applications in product pricing and cost management, Balanced Scorecard: Framework and perspectives, Implementation strategies, Strategic.

Social and Environmental Accounting: Concept and importance Techniques and methodologies, Case studies on social and environmental reporting.

Human Resource Accounting, Brand Accounting, Accounting for Changing Prices. [Lectures-20]

**Unit III: Contemporary Issues in Auditing and Assurance**

Risk-Based Auditing: Concept and methodology, Application in different industries

Forensic Accounting and Fraud Detection: Principles and techniques, Role in corporate governance, Audit Quality and Regulation: Factors affecting audit quality, Role of regulatory bodies (e.g., PCAOB, FRC), Ethical Issues in Auditing: Professional ethics and independence Common ethical dilemmas and resolution strategies. [Lectures-20]

**Unit 4: Contemporary Financial Management Issues**

Financial Derivatives and Risk Management: Types of financial derivatives, Hedging techniques, Corporate Restructuring and Insolvency: Mergers, acquisitions, and divestitures, Insolvency and bankruptcy laws, Corporate Governance and Accountability: Principles of good corporate governance, Role of boards and committees. [Lectures-20]

1. Prof. Jawahar Lal: Accounting Theory and Practice, Himalaya Publishing House, Delhi.
2. D.S. Rawat FCA: Taxman Students Guide to Accounting Standards, 6<sup>th</sup> Edition

GROUP-B: FINANCE  
**COMSPL2508-4: GREEN & DIGITAL FINANCE**  
Total Marks: 100 [Internal Assessment: 30 External: 70]

Credit: 4

Lectures 60

**Course Objective:** the purpose of the course is to explain the concept of green and digital finance as well as their role in developing countries like India.

**Course outcome:** On completion of the course, students will be able to:

Understand the components of green and digital finance;

Know the plausible role of green and digital finance in developing countries like India.

Have knowledge of how the green and digital finance operate.

Unit 1: Green Finance: Concept and importance of Green finance; Green finance vs Sustainable finance; Components of Green Finance; Green Financial Institution and services: Green Banking system, Green management; Strengths of Green Finance; Challenges to Green Finance; Green Finance and Economic Growth.

Unit II: Green Financial Markets & Green Financial Instruments: Green financial markets: components and participants; Green Finance products: Retail Finance, Green Insurance, Green Investment Finance and Asset Management; , Equity-based crowd funding & Initial Coin Offerings: New trends in enterprise financing; Online platforms; Crypto currencies & trading: its workings; Social finance tools: catalytic philanthropy, mission-related and mission-oriented investments, donor advised funds, public private partnerships, Green shares and green certificates; Green-bond and other green products.

Unit III: Digital Finance: Meaning and importance; digital finance as financial innovation; Digitization of Financial Services: FinTech & Funds -Crowdfunding, Charity and Equity; Digital Currencies: types and its limitations; Evolution of India's digital finance; future of digital finance in India; regulation of digital finance in India. Digital Banking for financial inclusion and inclusive growth in India.

Unit IV: Case studies of Green and Digital Finance: minimum 5 cases of different countries including India.

**Suggested readings:**

Marcel Jeucken, Sustainable Finance and Banking: The Financial Sector and the Future of the Planet, Earthscan Publications.

Sonia Labatt and Rodney R., White, Environmental Finance: A Guide to Environmental Risk Assessment and Financial Products, John Wiley & Sons, Inc.

Schoenmaker , Dirk and William Schramade, Principles of Sustainable Finance Oxford University Press

NITI Ayog- Digital Banks

Various reports and Bulletins of RBI

## COMSPL2509-4: CONTEMPORARY ISSUES IN FINANCE

Total Marks: 100 [Internal Assessment: 30 External: 70]

Credit: 4

Lectures 60

**Course Objective:** the purpose of the course is to expose the current developments in finance and make the students familiar with the latest changes in financial system.

**Course outcome:** On completion of the course, students will be able to:

Have idea of Recent changes in the Indian financial system

Review the important concepts relating the contemporary issues of finance

Know the opportunities and challenges of recent changes in Indian banking industry.

**Unit I:** Recent Developments in the Financial System: Reforms in the Indian Financial System; recent developments in Financial markets: Money, Debt, Forex Markets; Recent changes in Financial institutions: Amalgamation of Commercial banks: issues and challenges, privatisation of Public sector financial institutions; Recent Changes in Regulatory Framework of Financial Institutions, Recent Changes in Payments and Settlement System.

**Unit II:** Financial Innovation: Innovation in financial assets: Digital Currencies, Virtual currencies, Token, Crypto currencies; Characteristics and trends of Cryptocurrencies; FinTech, Angel investing, venture capital; Initial Coin Offerings (ICO) Vs Crowd funding; Regulatory frameworks of financial innovations; Global Financial Crisis, inflation risk premia.

**Unit III:** Computerization of Financial Institution and services: Core Banking Payment Systems and Electronic Banking: ATMs, HWAK, PIN, Electromagnetic Cards; RUPAY; Emerging Trends in Communication Networks for Banking, Evolution of EFT System, SWIFT; Automated Clearing Systems; Funds Transfer Systems; Recent Developments in E-commerce and e-business practices of commercial banks in India : case studies

**Unit IV:** Technology Upgradation in Financial Institutions : Trends in Technology Developments; Encrypted finance; Use of block chain technology in finance; Security Considerations : Risk Concern Areas, Types of Threats; Control Mechanism: Computer Audit, IS Security, IS Audit; Evaluation Requirements. Overview of IT Act: Gopalakrishna Committee Recommendations; Preventive Vigilance in Electronic Banking: Phishing, Customer Education, Safety Checks, Precautions. Role of Technology Upgradation and its impact on Financial Institution- case studies

### **Suggested readings:**

Daskalaki Nikos & Georgitseas, Routledge An Introduction to Cryptocurrencies The crypto market eco-system

Various reports and bulletins of RBI and Ministry of Finance, Government of India

## **GROUP-C: HUMAN RESOURCE MANAGEMENT**

### **COMSPL2508-4: Training and Development**

Total Marks: 100 [Internal Assessment: 30 External: 70]

Credit: 4

Lectures 60

**Course Objectives: To Provide** basic concepts associated with learning process, learning theories, training and development, to identify training needs, training methods, and evaluation of training; Emerging trends in training and development; and **Relevance** and usefulness of training expertise in the organizational work environment.

Course Outcome: After Completion of this course the students will be able to acquire the training programme and policy, various methods of training, and development.

#### **Unit-I: Introduction:**

Training Meaning and Definition, Need for Training, Importance of training, Objectives of Training, Steps in training programs, Training Policy, Training for different employees, Principles of learning and training.

#### **Unit-II: Training methods :**

On the job – Vestibule training, Training by experienced workman, Training by supervisor, Demonstrations and examples, Simulation, Apprenticeship – Off the job – Lectures, Conference method, Seminar or Team discussion, Case studies, Role Playing, Programmed instruction, T group trainings, Audio visual aids.

#### **Unit-III: Development:**

Importance of development – Management development – Purpose and objectives – Stages – Components – Factors inhibiting development.

#### **Unit-IV: Coaching and Counselling:**

Methods – Management Syndicate – Incident process – In Basket – Sensitivity – Counselling – Special projects – Committee assignments – Conferences – Management games.

#### **Suggested Book readings:**

1. IP Subba Rao, VSP Rao – Human Resource Management, Konark Publishers
2. Subhash and SC Jain – Managing Human Resources, Arihant Publications
3. Beardwell and Hold men – Human Resource Management – Macmillan Publishers

**COMSPL2509-4: Contemporary Issues in Human Resource Management.**

Total Marks: 100 [Internal Assessment: 30  
External: 70]

Credit: 4

Lectures 60

**Course Objective :** The course will provide various national culture base and cross culture base framework and challenges to address HRM issues especially in the international environment.

**Course Outcomes:** On successful completion of this course the students should be able to examine and analyze a number of HRM issues in the contemporary workplace that impact on the dignity of each individual and Human diversity.

**Unit : 1 Introduction: ( Marks : 15)**

Contemporary issues in HRM - Challenges of HRM, Demographics and Employee concerns, Responsibilities of HR managers, Competencies of HR managers, Diverse work groups, Data Drives HR decisions. Virtual work groups, Emic and Etic approaches to manage the global Workforce. Ethical HRM approaches for corporate social responsibility (CSR).

**Unit: 2 Measurements and Evaluation of Human Resource Outcomes. ( Marks : 15)**

Measurements of HR outcomes on Employees, Organisation, community and other Stakeholders , Convergence and Divergence of HRM issues in the future,

**Unit : 3 Job Stress and Employee Burnout. ( Marks : 20)**

Meaning and definition of Job Stress, Symptoms of Job Stress, Causes and remedial measures of Job Stress. Meaning of Employee Burnout , Emotional exhaustion and Detachment from Work, Factors of Employee Burnout- both professional and personal, Causes of Employee Burnout, Symptoms of Employee Burnout. Congenial and Healthy workplace - Work Life Balance, Managing Cultural Diversity . Impact of technologies in HRM, Virtual workers and flexible work arrangement managed through communication technology. Green HRM-meaning, essential Green HR activities, Impact of Green HRM, Companies adopted Green HRM.

**Unit : 4 Globalization on HRM.( Marks : 20)**

Effects of Globalization on HRM, Global Economy and HR, Effects of Global environment on Organizational Changes, Influence of Globalization- Intuition and Diversity on Managers roles, Importance of diversity in Workplace , Advantages and Disadvantages of Diverse Workforce, Biggest challenges facing HR HR department, Future challenges in HR department , Globalization of Human Capital, Expatriate gig workers, Global virtual teams, Shifting of HRM from administrative tasks to Strategic business partners, Succession planning, Talent Acquisition and Employer Branding , Telecommunications and Flexible working arrangement.

**Suggested Readings:**

- 1) Human Resource Management ,A Contemporary Approach by Julie Beardwell and Tim Claydon. Prentice Hall.
- 2) Contemporary Human Resource Management, Improving performance in the Workplace by Mohd Shahbqz Alam and Anita. Atlantic Publishers And Distributors Pvt. Ltd.
- 3) Contemporary Development in Green Human Resource Management towards Sustainability in Action , Edited by Douglas W.S.Renwick. Epitome Book.
- 4) Diversity , Equity and Inclusion in HRM, Post Covid Advanced Human Resource Management Issues by Minakshi Sehvaqal and Bhavesh Kumar Parwan. Clever Fox Publishing,
- 5) Human Resource Management in 21 century by Dr. Worakamol Wisetsri. Blue Rose Publishers.
- 6) Human Resource Management, Contemporary Issues , Challenges and Opportunities. Edited by Randid Sinis.Information Age Publishing,



**GROUP-D: MARKETING**  
**COMSPL2508-4: Marketing Research -2 ( Practical)**  
Total Marks: 100 [Internal Assessment: 30External: 70]

Credit: 4

Lectures 60

**Course Objective** : to provide practical knowledge and develop skill for conducting market research

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

- (a) conduct marketing research independently
- (b) pursue their career in marketing successfully.

Every student must conduct a study on issues related to marketing and prepare a report under the guidance of a teacher and viva-voce must be conducted on their project with expert from other institutions having experience of research on marketing.

\*In lieu of internal assessment, the Viva Voce marks will be: 30 and for Project report: 70.

The project report will be examined by both the external expert and supervisor; the average marks of the two examiners will be considered.

## COMSPL2509-4: CONTEMPORARY ISSUES IN MARKETING

Total Marks: 100 [Internal Assessment: 30 External: 70]

Credit: 4

Lectures 60

### Course Objectives;

To understand the nuances of industrial marketing

To familiarize with the special problems related to sales in rural markets,

To enable the student the dynamics of international marketing environment

To understand the role and emerging changes in Customer Relationship Management

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

(a) Understand the dynamics of international marketing environment

(b) Know the global consumer market and its environment, and

(c) Familiar with the emerging changes in Customer Relationship Management

### Unit 1. Industrial Marketing:

Industrial Marketing System, Types of Industrial Markets; Industrial Buyer Behaviour; Strategic Industrial Marketing in the present market; new product development, Pricing Decisions and promotion strategies in the present Industrial Market; Formulating successful Channel Strategies.

### Unit II. Rural Marketing:

Nature of rural markets; attractiveness of rural markets; Rural Vs Urban Marketing ; Characteristics of Rural consumers; Buying decision process ; Rural Marketing Information System ; Potential and size of the Rural Markets; Pricing and promotion strategy in rural markets: innovative pricing methods for rural markets, Designing right promotion mix and promotional campaigns.

### Unit III. Global Marketing:

Understanding the global consumer market; global marketing environment; Scope and challenges of global marketing; Global Market entry strategies; Global product management: standardization vs. differentiation; Global Product planning and development; Pricing for global markets.

### Unit IV. Customer Relationship Management:

CRM in present day Marketing : One-to-one Relationship Marketing , Cross Selling & Up Selling, Customer Retention, Behaviour Prediction, Customer Profitability & Value Modeling; Channel Optimization; Event-based marketing; CRM and Customer Service - The Call Centre, Call Scripting; Customer Satisfaction services : cases; Managing and sharing customer data, Customer information databases; Market Basket Analysis (MBA).

### Suggested readings

Phadtare, Milind T. *Industrial Marketing*, New Delhi: Prentice Hall

Dogra Balaram & Ghuman , Karminder, *Rural Marketing: Concept & Cases*, New Delhi : Tata McGraw-Hill

Lee , Keiefer & Carter, Steve, *Global Marketing Management*, Oxford University,

Kumar V. & J. Werner. *Customer Relationship Management*, Willey India,

Various bulletins of IBF and Issues of Indian Journal of Marketing

## GROUP-E: ENTREPRENEURSHIP

## COMSPL2508-4 [E]-4 ENTREPRENEURIAL FINANCING

Total Marks: 100 [Internal Assessment: 30 External: 70]

Credit: 4

Lectures 60

**Course Objective:** The purpose of the course is to give an idea of the role of Entrepreneurial Finance, Planning and valuation of an Enterprise.

**Course Outcomes:** On successful completion of this course, the students will be able to :  
Understand the role of entrepreneurial Finance and screen venture opportunities.  
Know the sources of entrepreneurial finance Evaluate components for organizing & operating the venture.

### **Unit I: Entrepreneurial Finance:**

Meaning, and nature of Entrepreneurial Finance, Principles of Entrepreneurial Finance, Role of Entrepreneurial Finance; Financing through venture lifecycle; Entrepreneurial Financial Plans and Projections.

### **Unit II: Financing a New venture:**

Seed, Startup and First Round Financing Sources; Financial Boot Strapping, Business Angel Funding, First Round Financing Opportunities; Role of Government in financing new venture.

### **Unit III: Financing for the Growing Venture:**

Professional Venture Capital, Venture Investing Cycle, Organizing new fund, Soliciting investments in the new fund, Capital Call, Conducting due diligence and actively investing, arranging harvest or liquidation;

### **Unit IV : Entrepreneurial financing alternatives:**

Facilitators, Consultants and Intermediaries, Banking and Financial Institutions, Foreign Investors, State and Central Government Financing Programmes; Receivables Lending and Factoring, Mortgage Lending, Venture Leasing. Crowdfunding Campaign: Crowdfund Investing Through the Jobs, Alternative Crowdfund Investing Approaches.

### **Suggested Readings:**

Adelman Philip J. & Marks, Alan M., Entrepreneurial Finance, , Pearson

M J Alhabeeb, Entrepreneurial Finance: Fundamentals of Financial Planning and Management for Small Business, Wiley,

Rogers, Steven. Entrepreneurial Finance: Finance and Business Strategies for the Serious Entrepreneur 3e, Tata Mc Graw Hill

Simon Hulme, Chris Drew, Entrepreneurial Finance, MacMillan International - Red Globe Pres

Vega, Gina, and Miranda S. Lam. Entrepreneurial finance: Concepts and cases. Routledge.

## **COMSPL2509-4 [E]-4: CONTEMPORARY ISSUES IN ENTREPRENEURSHIP**

Total Marks: 100 [Internal Assessment: 30 External: 70]

Credit: 4

Lectures 60

**Course Objectives:** The purpose of the course is to provide knowledge of the contemporary issues of entrepreneurship and make the students aware of problems related to entrepreneurship.

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

- (a) Understand the contemporary issues of entrepreneurship
- (b) Explain the role of entrepreneurship in sustainable development.

### **Unit 1: Entrepreneurship, Sustainable Development and present Entrepreneurial ecosystem:**

Role of Entrepreneurs in Sustainable development; SDGs and Green Entrepreneurship Development; Entrepreneurship Education: Involvement of educational institutions in promoting entrepreneurship; Entrepreneurship Development in MSME sector; Cloud funding for startups in India; Policies of Entrepreneurship Development in India: latest policies; Issues in Entrepreneurial ecosystem in India.

### **Unit II: Focus of Customer Service and Innovation:**

Use of technology enabled customer relationship management system; Use of social media to promote products by entrepreneurs; fostering culture of innovation and creativity; Indian entrepreneurs in global innovation and creativity map; Entrepreneur's Focus on Research and Development; World as global village; Indian Entrepreneurs in Global Competitive Market.

### **Unit III: Business Collaboration and Diversification in Entrepreneurship:**

Need for Business Collaboration in both global and domestic market by entrepreneurs; Business Collaboration in E-Commerce, Fin-tech, Education Sectors; Business Collaboration for scale up business: myth or reality; Diversification of business: entering new markets, new product offering, targeting different customers; Case studies of successful entrepreneurs who diversified their business across education, health care, retail, etc;

### **Unit IV: Digitization, Automation and Entrepreneurship:**

Application of AI in Entrepreneurship, need for Machine learning and Data Analytics by entrepreneurs; use of Cloud computing by entrepreneurs; improving productivity through digitization; delivering innovative solutions to customers by entrepreneurs; Use of E-platform by entrepreneurs; Challenges and opportunities of E-marketing by entrepreneurs; Case studies of successful entrepreneurs who rely digital platform.

### **Suggested Readings:**

Hayat Naeem & Nawi Noorshella Che : Contemporary issues in Entrepreneurship and Innovative Technology : Springer

Latest issues of Kurukshetra and Yojana published by Ministry of broadcasting, Government of India

Issues of Journal of Entrepreneurship (JoE), publication of Entrepreneurship Development Institute (EDI), Ahmadabad, published by Sage Publications