

**Syllabus**  
**and**  
**Question Paper Pattern**  
**Of**  
**Courses of B.Com. ( Accountancy and**  
**Management) Programme-**  
**Third Year (Semester V and VI)**  
*Under Choice Based Credit, Grading and Semester System*

To be implemented from Academic Year 2021-2022

***Faculty of Commerce***

T. Y. B. Com

**To be implemented from Academic Year 2021-2022**

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
<b>1</b>	<b>Elective Courses (EC)</b>		<b>1</b>	<b>Elective Courses (EC)</b>	
<b>1A</b>	<b>Discipline Specific Elective(DSE)Courses</b>		<b>1A</b>	<b>Discipline Specific Elective(DSE)Courses</b>	
1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	<b>04+04</b>	1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	<b>04+04</b>
<b>1B</b>	<b>Discipline Related Elective(DRE) Courses</b>		<b>1B</b>	<b>Discipline Related Elective(DRE) Courses</b>	
3	Commerce V	<b>03</b>	3	Commerce VI	<b>03</b>
4	Business Economics V	<b>03</b>	4	Business Economics VI	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>		<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
5 & 6	**Any two courses from the following list of the courses	<b>03+03</b>	5 & 6	**Any two courses from the following list of the courses	<b>03+03</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

**\*List of groups of Discipline Specific Elective(DSE) Courses for Semester V (Any One Group)**

**\*List of groups of Discipline Specific Elective(DSE) Courses for Semester VI (Any One Group)**

**Group A: Advanced Accountancy**

1	Financial Accounting and Auditing VII - Financial Accounting	1	Financial Accounting and Auditing IX - Financial Accounting
2	Financial Accounting and Auditing VIII - Cost Accounting	2	Financial Accounting and Auditing X - Cost Accounting

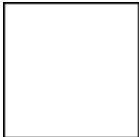
**Group B: Business Management**

1	Business Management Paper - III	1	Business Management Paper - IV
2	Business Management Paper - V	2	Business Management Paper - VI

**Note: Course selected in Semester V will continue in Semester VI**

<b>**List of Skill Enhancement Courses (SEC) Group B for Semester III</b>		<b>**List of Skill Enhancement Courses (SEC) Group B for Semester IV</b>	
1	Computer systems & Applications Paper -I	1	Computer systems & Applications Paper - II
2	Export Marketing Paper - I	2	Export Marketing Paper - II
3	Marketing Research Paper - I	3	Marketing Research Paper - II
4	Direct & Indirect Taxation Paper - I	4	Direct & Indirect Taxation Paper - II
5	Elements of Operational Research Paper- I	5	Elements of Operational Research Paper - II
6	Psychology of Human Behaviour at work Paper - I	6	Psychology of Human Behaviour at work Paper - II

**Note: Course selected in Semester V will continue in Semester VI**



## **Elective Courses (EC)**

### **Group A: Advanced Accountancy**

#### **1A. Discipline Specific Elective (Group A)**

#### **1: Financial Accounting and Auditing VII - Financial Accounting – Paper I (4 Credits)**

#### **Semester V**

##### **Learning Objectives:**

*To acquaint learners with:*

- The relevant provisions of the Companies Act, 2013 related to preparation of final accounts
- The concept of internal reconstruction, its legal aspects and accounting procedure.
- The concept of buyback of shares, conditions of buyback and the accounting treatment thereof
- Investments in fixed and variable income earning securities and its accounting treatment
- Ethics and disclosure requirement with respect to companies' final accounts

##### **Learning outcomes:**

*The learners will be able to:*

- Prepare the final accounts of the company by following the relevant provisions of the Companies Act, 2013
- Understand the concept of Internal Reconstruction, its legal aspects and accounting thereof
- Get well versed with the concept of Buy back of shares, conditions/provisions related to it under the Companies Act, 2013 and accounting thereof
- To have knowledge of the fixed and variable incomes type of Investments and accounting thereof
- Understand and practice the ethics to be followed while dealing with the company final accounts with its disclosure requirements

## Semester V

### Modules at a Glance

Financial Accounting and Auditing VII - Financial Accounting – Paper I		
Sr. No.	Modules	No. of Lectures
1	Preparation of Final Accounts of Companies	15
2	Internal Reconstruction	15
3	Buy back of Shares	10
4	Investment Accounting (w.r.t. Accounting Standard - 13)	12
5	Ethics and Significant Disclosure w.r.t. Company Final Accounts	08
<b>Total No. of Lectures</b>		<b>60</b>

Sr. No.	Modules
1	Preparation of Final Accounts of Companies
	<ul style="list-style-type: none"> <li>● Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) Preparation of financial statements as per Companies Act. (excluding cash flow statement)</li> <li>● AS 1 in relation to final accounts of companies (disclosure of accounting policies) Adjustment for –                             <ul style="list-style-type: none"> <li>● Closing Stock</li> <li>● Depreciation</li> <li>● Outstanding expenses and income</li> <li>● Prepaid expenses and Pre received income</li> <li>● Proposed Dividend and Unclaimed Dividend</li> <li>● Accounting Entries for adjustment of provision for Tax, Advance Tax and TDS on completion of assessment and GST collected and paid</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>● Bill of exchange (Endorsement, Honour, Dishonour)</li> <li>● Capital Expenditure included in Revenue expenditure and vice versa e. g. - purchase of furniture included in purchases</li> <li>● Unrecorded Sales and Purchases</li> <li>● Good sold on sale or return basis</li> <li>● Managerial remuneration on Net Profit before tax</li> <li>● Transfer to Reserves</li> <li>● Bad debt and Provision for bad debts</li> <li>● Calls in Arrears</li> <li>● Loss by fire (Partly and fully insured goods)</li> <li>● Goods distributed as free samples.</li> <li>● Fixed Assets Schedule</li> <li>● AS- 4: Contingencies and Events occurring after Balance Sheet date</li> <li>● EPS (Earning per Share)</li> <li>● Any other adjustments as per the prevailing Accounting Standard</li> </ul>
<b>2</b>	<b>Internal Reconstruction</b>
	<ul style="list-style-type: none"> <li>● Need for reconstruction and company law provisions</li> <li>● Distinction between internal and external reconstructions.</li> <li>● Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions</li> <li>● Accounting treatment for same.</li> </ul>
<b>3</b>	<b>Buy Back of Shares</b>
	<ul style="list-style-type: none"> <li>● Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions)</li> <li>● Compliance of conditions including sources, maximum limits and debt equity ratio.</li> <li>● Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding)</li> </ul>
<b>4</b>	<b>Investment Accounting (w.r.t. Accounting Standard - 13)</b>
	<ul style="list-style-type: none"> <li>● For shares (variable income bearing securities)</li> <li>● For debentures/Preference. shares (fixed income bearing securities)</li> <li>● Accounting for transactions of purchase and sale of investments with ex and cum interest prices and</li> <li>● Cost of investment sold and carrying cost as per weighted average method (Incl. brokerage).</li> <li>● Columnar format for investment account.</li> </ul>
<b>5</b>	<b>Ethics and Significant Disclosure w.r.t. Company Final Accounts</b>
	<p><b>(A) Ethical Behaviour</b> Introduction, Meaning of Ethical Behaviour, Role of Accountant w.r.t. ethical disclosure</p> <p><b>(B) Disclosure Aspects</b></p>

	<ul style="list-style-type: none"><li>● AS-4 - Contingencies and Events occurring after Balance Sheet date</li><li>● AS-5 - Net Profit/Loss for the period, Prior Period items and Change in Accounting policies</li><li>● AS-26 - Contingent Liabilities</li></ul>
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## **Financial Accounting and Auditing Paper-IX: Financial Accounting – Paper II**

### **Learning Objective:**

*To acquaint learners with:*

- The concepts of amalgamations in the nature of mergers and acquisitions and its accounting as per AS-14
- The meaning of foreign currency transactions, need for conversion of foreign currency transactions in the reporting currency, recognition of exchange fluctuation and its accounting
- The meaning and significance of winding up of companies, its types and its accounting treatment
- Concept of underwriting of shares, types of underwriting, related provisions of the Companies Act, 2013, determining the liability of underwriters and its accounting treatment.

- The meaning, significance and methods of valuation of shares of the company

**Learning outcomes:**

*The learners will be able to:*

- Understand the concepts of amalgamations in the nature of mergers and acquisitions and practice the accounting of amalgamations in the nature of mergers and acquisitions with reference to AS-14
- Understand the meaning and significance of foreign currency transactions, it's need for conversion in the reporting currency, recognition of exchange fluctuation and accounting thereof
- Understand the meaning of winding up of the company, its types and practice the accounting treatment thereof
- Understand and determine the liability of underwriters and its accounting treatment
- Practice the methods of valuation of shares after understanding its meaning and significance

**Semester VI**

**Modules at a Glance**

<b>Financial Accounting and Auditing Paper-IX: Financial Accounting Paper II</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
<b>1</b>	<b>AS – 14 - Amalgamation, Absorption &amp; External Reconstruction</b>	<b>15</b>
<b>2</b>	<b>Accounting of Transactions of Foreign Currency</b>	<b>15</b>
<b>3</b>	<b>Liquidation of Companies</b>	<b>10</b>
<b>4</b>	<b>Underwriting of Shares &amp; Debentures</b>	<b>10</b>
<b>5</b>	<b>Valuation of Shares</b>	<b>10</b>



<b>Total No. of Lectures:</b>	<b>60</b>
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Sr. No.	Modules
<b>1</b>	<b>AS- 14 - Amalgamation, Absorption &amp; External Reconstruction</b>
	<ul style="list-style-type: none"> <li>● In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively.</li> <li>● Meaning and Computation of Purchase Consideration including exchange ratio of shares</li> <li>● Problems based on Pooling of Interest Method and Purchase Method both including inter-company transaction</li> </ul>
<b>2</b>	<b>Accounting of Transactions of Foreign Currency</b>
	<ul style="list-style-type: none"> <li>● In relation to purchase and sale of goods, services, Assets, Loan and Credit transactions</li> <li>● Computation and Treatment of Exchange Rate Differences</li> </ul>
<b>3</b>	<b>Liquidation of Companies</b>
	<ul style="list-style-type: none"> <li>● Meaning of Liquidation or Winding up Preferential Payments</li> <li>● Overriding Preferential Payments</li> <li>● Preparation of Statement of Affairs, Deficit / Surplus Account Liquidator's Final Statement Of Account</li> </ul>
<b>4</b>	<b>Underwriting of Shares and Debentures</b>
	<ul style="list-style-type: none"> <li>● Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of Underwriting Commission</li> <li>● Underwriters, Sub-Underwriters, Brokers and Manager to Issues</li> <li>● Types of Underwriting. Abatement Clause</li> <li>● Marked. Unmarked and Firm-Underwriting Applications,</li> <li>● Liability of the Underwriters in respect of Underwriting Contract Practical Problems on Underwriting of Shares and Debentures</li> </ul>
<b>5</b>	<b>Valuation of Shares</b>
	<ul style="list-style-type: none"> <li>● Net Asset Method (Intrinsic Value)</li> <li>● Yield Value Method</li> <li>● Fair Value Method</li> </ul>

**Financial Accounting and Auditing VII & IX- Financial Accounting Paper I & II**

**Question Paper Pattern**

**(Academic Year: 2021-2022)**

**Internal Examination & Evaluation – 40 Marks**

**(A) Class Test (15 Marks)**

- **All Questions are compulsory**
- **Q. 1- Concept Based Questions (5 Marks)**
- Questions of 1 Mark each (Any 5 out of 7)
- **Q. 2 – Short Concept/Application Based Questions: (10 Marks)**
- Questions of 2 Mark each (Any 5 out of 7)

**(B) Projects/Assignments/Viva-Voce (25 Marks)**

- Projects on Course related Modules/Topics (15 Marks)

**OR**

- Assignments on Practical Aspects of Course Related Modules/Topics (15 Marks)

**AND**

Viva-Voce (10 Marks)

### Semester End Examination (SEE) - 60 Marks

Maximum Marks : 60

Number of Questions to be Set : 5 (Five)

Duration : 2 Hours

Note: **(1) Question No. 1 and 5 are compulsory**

**(2) Attempt any two questions from remaining Q. No. 2, 3 and 4**

**\*Note – Q. No. 2, 3 & 4 may be divided into sub questions of 10/5, 8/7 or 5/5/5 marks each.**

Question No.	Particulars (Nature of Questions)	Marks (Given)	Marks ( To be attempted)
Q1	Concept /Application Based Questions (3 Marks Each) To be given: Seven (07) To be attempted: Any Five (05)	21	15
Q2	Practical Question/s (*)	15	15
Q3	Practical Question/s (*)	15	15
Q4	Practical Question/s (*)	15	15
Q5	(A) Attempt any three out of five sub questions given (2 marks each) (B) Short Notes: Attempt any three out of five given (3 marks each)	10 15	15
	<b>Total</b>	<b>91</b>	<b>60</b>

#### **References:**

- Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.
- Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers.
- R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi
- Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers
- Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall (14th Edition)

## **Elective Courses (EC)**

### **Group A: Advanced Accountancy**

#### **1A. Discipline Specific Elective (DSE) Courses(Group A)**

#### **2. Financial Accounting and Auditing VIII - Cost Accounting – Paper I**

**(4 Credits)**

**Semester V**

#### **Learning Objective**

*To acquaint the learners with:*

- The concept of cost accounting and its related terms
- The estimation of material cost, various levels of stock and controlling of material cost
- The estimation of labour cost, remuneration plans and controlling of labour cost
- The estimation of overhead cost, ascertainment, allocation, segregation, and absorption of overheads
- The preparation of cost sheet and statement of reconciliation of profits/losses between Cost Records and Financial Records.

#### **Learning Outcome:**

*The learners will be able to:*

- Understand cost, objectives and scope of cost accounting, cost classification, elements of costs, cost behaviour pattern.
- Estimation and calculation of different levels and control of material cost
- Gain knowledge regarding Labour Turnover, Utilisation of Labour, Direct and Indirect Labour, Charging of Labour Cost, Remuneration and incentive systems
- Gain knowledge of methods of allocation, calculation and absorption of overheads.
- To prepare cost sheet, with maximum details showing Classification of Costs, Total Costs and Unit Costs for different units of goods
- Understand the reasons for difference in the profits/losses shown by financial and cost records and preparation of reconciliation statement for the same

### Modules at a Glance

Financial Accounting and Auditing Paper-VIII: Cost Accounting Paper I		
Sr. No.	Modules	No. of Lectures
1	Introduction to Cost Accounting	10
2	Material Cost	10
3	Labor Cost	10
4	Overheads	10
5	Classification of Cost, Cost Sheet and Reconciliation of Cost and Financial Accounts	20
<b>Total No. of Lectures</b>		<b>60</b>

Sr. No.	Modules
1	<b>Introduction to Cost Accounting</b>
	<ul style="list-style-type: none"> <li>● Objectives and Scope of Cost Accounting</li> <li>● Cost Centres, Cost Units, Profit Centre and Investment Centre</li> <li>● Cost Classification for Stock Valuation, Profit Measurement, Decision Making and</li> <li>● Coding Systems</li> <li>● Elements of Cost</li> <li>● Cost Behaviour Pattern, Separating the Components of semi-variable Costs</li> </ul>
2	<b>Material Cost</b>
	<ul style="list-style-type: none"> <li>● Procurement Procedures -- Store Procedures and Documentation in respect of Receipts and Issue of Stock, Stock Verification</li> <li>● Inventory Control — Techniques of Fixing of Minimum, Maximum and Reorder Levels</li> <li>● Economic Order Quantity, ABC Classification; Pareto Analysis, Just in Time Purchase Method, Stock taking and Perpetual Inventory Accounting</li> <li>● Note : Practical problems based on</li> <li>● Various Stock Levels Calculation of EOQ</li> <li>● Raw Material Turnover Ratio</li> </ul>
3	<b>Labour Cost</b>

	<ul style="list-style-type: none"> <li>● Attendance and Payroll Procedures, Overview of Statutory Requirements, Overtime,</li> <li>● Idle Time and Incentives</li> <li>● Labour Turnover</li> <li>● Utilisation of Labour, Direct and Indirect Labour, Charging of Labour Cost, Identifying</li> <li>● Labour Hours with Work Orders or Batches or Capital Jobs Efficiency Rating Procedures</li> <li>● Remuneration Systems and Incentive Schemes Note : Practical problems based on</li> <li>● Preparation of labour cost statement</li> <li>● Remuneration and incentive systems based on Piece work plan, Merrick, Taylor and Emerson's Differential system, Halsey Premium Plan, Halsey -Wier Premium Plan, Rowan system, Gantt's Task</li> </ul>
<b>4</b>	<b>Overheads</b>
	<ul style="list-style-type: none"> <li>● Overheads</li> <li>● Functional Analysis — Factory, Administration, Selling and Distribution</li> <li>● Behavioural Analysis — Fixed, Variable, Semi Variable Cost Note: Practical problems on Separating the Components of semi-variable Costs Departmentalization and Primary Distribution of Overheads</li> <li>● Computation of overhead rates including Machine overhead rates</li> <li>● Basic concepts of treatment of over/under absorption of overheads - Direct Labour method and Prime Cost method</li> </ul>
<b>5</b>	<b>Classification of Cost, Cost Sheet and Reconciliation of Cost and Financial Accounts</b>
	<ul style="list-style-type: none"> <li>● Classification of Costs, Prime Cost (Direct Cost), Factory Cost (Work Cost), Cost of Production (Cost of Goods produced and Sold, Cost of Sales</li> <li>● Cost Sheet, Total Costs and Unit Costs, Different Costs for different purposes</li> <li>● Note : Practical problems on preparation of cost sheet Practical problems based on Reconciliation of Cost and Financial Accounts</li> </ul>

## **Financial Accounting and Auditing Paper-X: Cost Accounting – Paper II Semester VI**

### **Learning Objective**

*To acquaint the learners with:*

- Integrated and non-integrated system of cost accounting, relationships between cost and financial accounting, preparation of various cost ledger accounts.
- Meaning of contract, different terms used in contract costing and preparation of Contract Accounts in the books of Contractor
- Process accounting technique, ascertainment of unit cost of different processes, allocation of materials, labour and factory overhead costs to different process cost centers
- Estimation of cost for various level of production, to ascertain the desirable volume of production, the profit at various level of production, and the differences between sales, revenue and variable cost
- Variances, Identification of material and labour variances, Use of variances to control cost
- The Concepts of target costing, life cycle costing, benchmarking, ABC Costing, Various phases of Product life Cycle.

### **Learning Outcomes**

*The learners will be able to:*

- understand the Integrated and non-integrated system of Cost Accounting, relationships between cost and financial accounting and preparation of various cost ledger accounts
- understand the meaning of a contract and other terms used in contract costing, computation of profit of an incomplete contract
- gain the advanced knowledge of practical aspects of process costing system followed in different organizations having different processes in the industry
- understand the cost for various level of production, the desirable volume of production, the profit at various level of production, the differences between sales, revenue and variable cost
- Calculate advanced variances, Interpret variances, analysis and evaluation of past performance using the results of variance analysis. Use of variances analysis to assess how future performance of an organisation can be improved through cost control technique
- Understand the emerging concepts of Cost Accounting

### Modules at a Glance

<b>Financial Accounting and Auditing Paper-X: Cost Accounting – Paper II</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Cost Control Accounts</b>	<b>10</b>
<b>2</b>	<b>Contract Costing</b>	<b>10</b>
<b>3</b>	<b>Process Costing</b>	<b>10</b>
<b>4</b>	<b>Introduction to Marginal Costing</b>	<b>10</b>
<b>5</b>	<b>Introduction to Standard Costing</b>	<b>10</b>
<b>6</b>	<b>Some Emerging concepts of Cost Accounting</b>	<b>10</b>
<b>Total No. of Lectures:</b>		<b>60</b>

<b>Sr. No.</b>	<b>Modules</b>
<b>1</b>	<b>Cost Control Accounts</b>
	<ul style="list-style-type: none"> <li>● Advantages and Disadvantages</li> </ul>



	<ul style="list-style-type: none"> <li>● Cost Control Accounts, Principal Accounts, Subsidiary Accounts to be maintained</li> </ul>
<b>2</b>	<b>Contract Costing</b>
	<ul style="list-style-type: none"> <li>● Progress Payments, Retention Money, Contract Accounts, Accounting for Material, Accounting for Tax deducted at source by the Contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts. Contract profit and Balance sheet entries Excluding Escalation Clause</li> </ul>
<b>3</b>	<b>Process Costing</b>
	<ul style="list-style-type: none"> <li>● Process Loss, Abnormal Gains and Losses, Joint products and by products. Excluding Equivalent units, Inter-process profit</li> <li>● Note - Practical Problems Process Costing and joint and by products</li> </ul>
<b>4</b>	<b>Introduction to Marginal Costing</b>
	<ul style="list-style-type: none"> <li>● Marginal Costing Meaning, applications, advantages, limitations,</li> <li>● Breakeven Analysis, Margin of Safety and profit Volume Graph</li> <li>● Note : Practical problems based on Marginal Costing excluding decision making</li> </ul>
<b>5</b>	<b>Introduction to Standard Costing</b>
	<ul style="list-style-type: none"> <li>● Various Types of Standards, Setting of Standards, Basic Concepts of Material and Labour Variance Analysis</li> <li>● Note : Practical Problems based on Material and Labour Variance including sub variances</li> </ul>
<b>6</b>	<b>Some Emerging concepts of Cost Accounting</b>
	<ul style="list-style-type: none"> <li>● Target Costing</li> <li>● Life Cycle Costing</li> <li>● Benchmarking</li> <li>● ABC Costing</li> </ul> <p>Note: No Practical Problems</p>

**Financial Accounting and Auditing VIII& X- Cost Accounting**

**Question Paper Pattern  
(Academic Year: 2021-2022)  
Internal Examination & Evaluation – 40 Marks**

**(C) Class Test (15 Marks)**

- All Questions are compulsory
- Q. 1- Concept Based Questions (5 Marks)
- Questions of 1 Mark each (Any 5 out of 7)
- Q. 2 – Short Concept/Application Based Questions: (10 Marks)
- Questions of 2 Mark each (Any 5 out of 7)

**(D) Projects/Assignments/Viva-Voce (25 Marks)**

- Projects on Course related Modules/Topics (15 Marks)
- OR**
- Assignments on Practical Aspects of Course Related Modules/Topics (15 Marks)

**AND**

Viva-Voce (10 Marks)

**Semester End Examination (SEE) - 60 Marks**

Maximum Marks : 60

Number of Questions to be Set : 5 (Five)

Duration : 2 Hours

Note: **(1) Question No. 1 and 5 are compulsory**

**(2) Attempt any two questions from remaining Q. No. 2, 3 and 4**

Question No.	Particulars (Nature of Questions)	Marks (Given)	Marks ( To be attempted)
Q1	Concept /Application Based Questions (3 Marks Each) To be given : Seven (07) To be attempted : Any Five (05)	21	15
Q2	Practical Question/s (*)	15	15
Q3	Practical Question/s (*)	15	15
Q4	Practical Question/s (*)	15	15
Q5	(A) Attempt any three out of five sub questions given (2 marks each) (B) Short Notes: Attempt any three out of five given (3 marks each)	10 15	15
	<b>Total</b>	<b>91</b>	<b>60</b>

**\*Note – Q. No. 2, 3 & 4 may be divided into sub questions of 10/5, 8/7 or 5/5/5 marks each.**

**References:**

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- Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall
- Management Accounting by Khan and Jain, Tata McGraw Hill
- Practical Costing by P C Tulsian, Vikas New Delhi
- Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi  
Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd.
- A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
- Cost Accounting: Principles & Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
- Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd.
- Students Guide to Cost Accounting & Financial Management (Set of 2 Volumes) (CAIPCC) (Group I) by Bhavesh N. Chandarana, Taxmann
- Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
- Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
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- Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
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Fundamentals of Cost Accounting by Jhamb. H. V., Ane Books Pvt. Ltd.
- Cost Accounting by Gupta Nirmal, Ane Books Pvt. Ltd.



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**1 A. Discipline Specific Electives (DSE)**  
**Group B: Business Management**  
**(Under Choice Based Credit Grading and Semester System)**  
**Paper III: Management & Organisational Development (4 Credits)**

**Semester V**

**Course Objectives:**

1. To enable students to know the nature of management and the evolution of management thought.
2. To discuss the need for acquiring management skills.
3. To help students get insights into the management functions of planning, organizing and staffing.
4. To understand the effect of the Indian worldview on students effectiveness as future managers.

**Learning Outcome:**

1. Learners are expected to know the meaning of management, evolution of management thoughts and be able to compare ancient and modern management approach.
2. Learners are expected to apply the process of Planning in day-to-day activities. They should be able to use Decision Making Techniques while making decisions.
3. Learners are expected to understand the bases of departmentation in various companies.
4. They should also understand the importance of motivation and leadership with proper controls.
5. Learners are expected to know the challenges faced by managers in the changing environment.

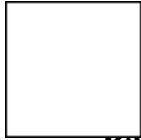
**Modules at a Glance**

<b><u>Planning &amp; Organising</u></b>			
Sr.No.	Modules	No. of Lectures	Credit
1.	<b>Introduction to Management</b>	15	
2.	<b>Planning</b>	15	
3.	<b>Organizing as a Managerial Function</b>	15	
4.	<b>Staffing</b>	15	
<b>Total</b>		<b>60</b>	<b>04</b>

Sr. no	Modules
1	<b>Introduction to Management</b>
	<ul style="list-style-type: none"> <li>● Management – Definition and Characteristics and <i>Principles</i></li> <li>● Functions of Management in a typical business organization — Levels of management and managerial competencies.</li> <li>● Development of Management Thought – Scientific Approach Administrative School, Behaviour School, Systems Approach and Contingency Approach. Evolution of Indian management thoughts and their relevance in the current era.</li> <li>● Profile of Indian thinkers and their influence on Indian managers.</li> </ul>
2	<b>Planning</b>
	<ul style="list-style-type: none"> <li>● Planning, forecasting, decision making and problem solving</li> <li>● Nature, characteristics, merits and limitations of planning.</li> <li>● Classification and components of plans</li> <li>● Essentials of a good plan and planning process</li> <li>● Management by objectives (MBO) – Management by Exception- Active Management by exception versus Passive Management by exception-Importance and relevance</li> </ul>
3	<b>Organizing as a Managerial Function</b>
	<ul style="list-style-type: none"> <li>● Definition and Process of organising</li> <li>● Organization</li> <li>● Departmentalization - concepts and types of Departmentalization appropriate for different business organization</li> <li>● Formal organizations – Functional, SBU, Matrix, Committees</li> <li>● Informal organisations– Relevance and Importance</li> <li>● Authority, responsibility, accountability and span of control - Graicunas Theory – Wide/Narrow Span Suitability -Tall/Flat Organizations</li> <li>● Organizational hierarchy – charts</li> <li>● Delegation of authority and decentralization</li> <li>● Emergence of virtual organisation – merits and limitations</li> </ul>
4	<b>Staffing</b>

	<ul style="list-style-type: none"><li>● Importance of human resource in organizations</li><li>● Estimation of human resource requirements</li><li>● Human Asset Accounting</li><li>● Employee Value Proposition</li><li>● Job Analysis</li><li>● Recruitment and selection</li><li>● Training and Development</li><li>● Performance Appraisal</li><li>● Stress Management -Skills &amp; techniques</li><li>● Managerial Effectiveness- In Government and in the Private Sector</li></ul>





**Business Management**  
**Paper IV: Management & Organisational Development**

## Semester VI

### Modules at a Glance

<b><u>Directing &amp; Controlling</u></b>			
Sr. No.	Modules	No. of Lectures	Credit
1.	<b>Directing and Leading</b>	15	
2.	<b>Co-ordination &amp; Motivation</b>	15	
3.	<b>Controlling and Information Management</b>	15	
4.	<b>Contemporary Issues in Management</b>	15	
<b>Total</b>		<b>60</b>	<b>04</b>





	Modules
<b>1</b>	<b>Directing and Leading</b>
	<ul style="list-style-type: none"> <li>● Directing – Concept- nature- importance- principles</li> <li>● Effective Communication for directing &amp; leading-Barriers to communication in organisations. Ethical Issues in using social media for communication</li> <li>● Role of a leader in business organisations – Qualities of a good leader</li> <li>● Styles of leadership</li> <li>● Developing an effective leader: Tannenbaum-Schmidt <i>Leadership Continuum</i> –Robert House’s Path Goal Theory</li> <li>● Transactional and Transformational leaders</li> <li>● Personality Trait or Leadership Trait</li> <li>● Leadership and Morals - Managing with Power, Responsibility – Ethical Aspects of Effective Leadership</li> </ul>
<b>2</b>	<b>Co-ordination &amp; Motivation</b>
	<ul style="list-style-type: none"> <li>● Co-ordination as the essence of management</li> <li>● Co-ordination vs Co-operation vs Conciliation</li> <li>● Team Building Approach– Meaning-Challenges</li> <li>● Motivation – Meaning and Importance</li> <li>● Financial and Non-Financial Motivators</li> <li>● Theories of Motivation – Maslow’s Theory, Herzberg’s Theory, McGregor’s Theory</li> </ul>
<b>3</b>	<b>Controlling and Information Management</b>
	<ul style="list-style-type: none"> <li>● Definition and Steps in Controlling</li> <li>● Strategic and Operational Controlling Techniques</li> <li>● Requirements of an effective control system</li> <li>● Flow of information in a typical organization – Need for managing information                             <ul style="list-style-type: none"> <li>● Designing and developing modern MIS-ERP</li> </ul> </li> </ul>
<b>4</b>	<b>Contemporary Issues in Management</b>

	<ul style="list-style-type: none"><li>● Challenges in organizational growth and development – management perspective</li><li>● Change Management</li><li>● Importance of Time Management and tools for effective time management</li><li>● Addressing diversity due to human resource mobility</li><li>● Conflict management - Negotiation Skills</li></ul>
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**Books recommended:**

1. Essentials of Management, Koontz and Weihrich / McGraw Hill
2. Principles of Management, Koontz and O. Donnel / Tata McGraw Hill, New Delhi
3. Principles of Management: Theory and Practices, Sarangi S.K. VMP Publishers and Distributors.
4. Guide to Management Ideas, Tim Hindle, The Economist
5. Principles of Management, Terry G. R. AITBS
6. Business Organization and Principles of Management, Dutta Choudhury, Central Education.
7. Principles of Management, Daver Rustoms, Crown.
8. Principles of Management, Tripathi P.C. Tata McGraw Hill, New York.
9. Management Theory and Practice, Dale, Ernest / McGraw Hill, New York
10. Practice pf Management, Peter Drucker / Allied Publisher , New Delhi
11. Management, Ricky W Griffin / Houghton Mifflin Company
12. Management, Gary Dessler / Prentice Hall
13. Management, Stephen Robbins, Mary Coulter / Prentice Hall
14. Management, James Stoner, Edward Freeman / Prentice Hall
15. Time Management, Roberta Roesch, Tata Mc Graw Hill
16. Time Management, Marc Mancini, Tata Mc Graw Hill
17. 7 Habits of Highly Effective people, Stephen Covey
18. 8<sup>th</sup> Habit, Stephen Covey
19. The Difficulty of Being Good, Gurcharan Das



## Evaluation & Examination

### Evaluation Pattern- 60:40

The method of Assessment at the T.Y.B.Com to be implemented from the Academic Year 2021-2022

**Internal Assessment (CCE):** **40marks**

Written test on concept clarity/case study for **10 marks**

Integrated Individual Experiential (IIE) Study based on the learners understanding of topics within the syllabus and how these can be applied in out-of-class room learning. As it is an individual project related to the syllabus, the learner may be tested for originality by making them answer one or two questions on the topic while accepting the submission.

**10 Marks**

Group projects- **20 marks**

The evaluation shall be based on project presentation. Rubrics will be developed and communicated.

The scheme of marking needs to be discussed with all other department members, authorized by the HOD and sanctioned by the Principal.

Scheme of marking needs to be elaborated with the rubrics and should be enclosed with the instructions to be given to the students about the CCE programme.

Such document should form a part of the teaching methodology

Such document needs to be given wide publicity amongst the students.

The document to be submitted to the Exam wing well in advance preferably within 2 to 3 weeks after the commencement of the semester.

**Total: 40 marks**

**Semester End Exam: 60 Marks**

**All Questions are COMPULSORY**

**(Duration: 2 Hours)**

Q. 1. Module:I	Answer the Following: a. Theory question b. Theory question OR Descriptive question	(12marks)    (12 marks)
Q. 2. Module:II	Answer the Following: a. Theory question b. Theory question OR Descriptive question	(12marks)    (12 marks)
Q. 3. Module:III	Answer the Following: a. Theory question b. Theory question OR Descriptive question	(12marks)    (12 marks)
Q.4. Module:IV	Answer the Following: a. Theory question b. Theory question OR Descriptive question	(12marks)    (12 marks)
Q.5. Entire syllabus	Case Study OR Short Notes any three out of 5	(12 marks)  (12 marks)



## **Elective Courses (EC)**

### **Group B: Business Management**

#### **1A. Discipline Specific Elective (4 Credits)**

#### **Course: BUSINESS MANAGEMENT (4 Credits)**

### **Semester V**

#### **Business Management Paper-V: Financial Management**

#### **Objectives:**

- 1.** To acquaint learners with the knowledge of Scope and Importance of Financial Management and familiarise them with various terms.
- 2.** To acquaint learners with the various methods and their importance in analysing the financial statements of an entity.
- 3.** To acquaint learners with the various ratios used in financial statements analysis by a stakeholder in a decision making process about an entity.
- 4.** To acquaint learners with the knowledge and ability to understand and prepare the cash flow statements of different types of entities

#### **Learning Outcome:**

- 1.** Learners are acquainted with the knowledge of Scope and Importance of Financial Management and familiar with various terms used.
- 2.** Learners are acquainted with the various methods and their importance in analysing the financial statements of an entity.
- 3.** Learners are acquainted with the various ratios used in financial statements analysis by a stakeholder in a decision making process about an entity.
- 4.** Learners are acquainted with the knowledge and ability to understand and prepare Cash Flow Statements of different types of entities.

## Semester V

### Modules at a Glance

Business Management Paper-V: Financial Management		
Sr. No.	Modules	No. of Lectures
1	<b>Introduction to Financial Management</b>	11
2	<b>Study of Financial Statements</b>	11
3	<b>Ratio Analysis</b>	12
4	<b>Sources of Finance and Cash Flow Analysis</b>	11
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
<b>1</b>	<b>Introduction to Financial Management</b>
	<ul style="list-style-type: none"> <li>● Definition, nature and functions of financial management</li> <li>● Objectives of financial management</li> <li>● Importance of financial management and limitations.</li> <li>● Preparation of financial Statements adhering to current statutory requirements</li> </ul>
<b>2</b>	<b>Study of Financial Statements</b>
	<ul style="list-style-type: none"> <li>● Objectives of financial statement analysis and interpretation</li> <li>● Steps involved in the analysis of financial statements</li> <li>● Comparative Statements</li> <li>● Common Size Statements</li> <li>● Trend Analysis</li> </ul> <p>Practical Problems including Ascertainment of Missing Figures may be asked</p>

<b>3</b>	<b>Ratio Analysis</b>
	<ul style="list-style-type: none"> <li>● Ratio Analysis– Meaning and objectives and Classification of Ratios; Traditional classification, functional classification and classification from the point of view of users</li> <li>● Balance Sheet Ratios- Current Ratio, Liquid Ratio, Proprietary Ratio, Stock Working Capital Ratio, Capital Gearing Ratio, Debt Equity Ratio</li> <li>● Revenue Statement Ratios - Gross Profit Ratio, Operating Ratio, Expense Ratios, Net Profit Ratio, Net Operating Profit Ratio, Stock Turnover Ratio.</li> <li>● Combined Ratios - Return on Capital Employed, Return on Proprietors’ Funds, Return on Equity Share Capital, Debtors’ Turnover Ratio (Debtors’ Velocity), Earning Per Share, Dividend Payout Ratio, Price Earnings Ratio, Debt Service Ratio, Creditors Turnover Ratio.</li> </ul> <p>Importance and limitations of Accounting Ratios</p>
<b>4</b>	<b>Sources of Finance and Cash Flow Analysis</b>
	<ul style="list-style-type: none"> <li>● Classification of sources of finance with reference to period, ownership and source of generation</li> <li>● Internal and external financing including choice of financial instruments</li> <li>● Cash Flow Statement – Meaning and Classification</li> <li>● Uses of Cash Flow statement</li> </ul> <p>Preparation of Cash Flow Statement – Direct and Indirect</p>

## **Business Management Paper-VI: Financial Management**

### **Objectives:**

1. To acquaint learners with the knowledge and ability to use various capital budgeting techniques in a decision making process.
2. To acquaint learners with the knowledge and ability to understand and estimate the working capital requirements of different types of entities.
3. To acquaint the Learners with the knowledge and ability to understand and evaluate the policy for management of Accounts Receivables, Cash and Marketable Securities for different types of entities
4. To acquaint learners with the knowledge of meaning of Cost Accounting, Cost Classification, Marginal Cost and Break Even Analysis and Preparation of Cost Sheet

### **Learning Outcomes:**



1. Learners are acquainted with the knowledge and ability to use various capital budgeting techniques in a decision making process.
2. Learners are acquainted with the knowledge and ability to understand and estimate the working capital requirements of different types of entities
3. Learners are acquainted with the knowledge and ability to understand and evaluate the policy for management of Accounts Receivables, Cash and Marketable Securities of different types of entities
4. The learners are acquainted with the knowledge of meaning of Cost Accounting, Cost Classification, Marginal Cost and Break Even Analysis and Preparation of Cost Sheet

## Semester IV

### Modules at a Glance

Business Management Paper-VI :Financial Management		
Sr. No.	Modules	No. of Lectures
1	<b>Capital Budgeting and Evaluation techniques</b>	11
2	<b>Working Capital Management</b>	11
3	<b>Receivable Management, Cash Management and Marketable Securities</b>	12
4	<b>Basic Principles of Cost Accounting</b>	11
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
<b>1</b>	<b>Capital Budgeting and Evaluation techniques</b>
	<ul style="list-style-type: none"> <li>● Capital Budgeting - Meaning and Importance</li> <li>● Evaluation techniques</li> <li>● Pay-back method and ARR</li> <li>● NPV and Profitability index</li> <li>● Choice of evaluation techniques, uses and limitations</li> </ul>
<b>2</b>	<b>Working Capital Management</b>
	<ul style="list-style-type: none"> <li>● Working Capital – Meaning and Importance</li> <li>● Factors determining Working Capital requirements, Working Capital cycle</li> <li>● Classification of Working Capital – Gross and Net Working Capital, Permanent and Variable Working Capital, Positive and Negative Working Capital, Cash and Net Current Assets concept of Working Capital</li> <li>● Management of Working Capital</li> <li>● Estimation of Working Capital requirement</li> <li>● Operating Cycle</li> </ul>

	Problems on Working Capital Requirement of Ecommerce and Service Sector Firms may be asked.
<b>3</b>	<b>Receivable Management, Cash Management and Marketable Securities Management</b>
	<ul style="list-style-type: none"> <li>● Receivables Management – Meaning and importance, aspects of receivable management, Credit Policy and Credit Evaluation</li> <li>● Control of accounts receivables – Day’s Sales Outstanding, Ageing Schedule, ABC Analysis</li> <li>● Cash Management – Meaning, motives of holding cash, ways of speeding up cash collections</li> <li>● Preparation of Cash Budget</li> <li>● Understanding the role of marketable securities in corporate financial management</li> </ul>
<b>4</b>	<b>Basic Principles of Cost Accounting</b>
	<ul style="list-style-type: none"> <li>● Cost Accounting – Meaning, Objectives and scope of Cost Accounting, Cost Centers and Cost units, classification of costs and non-cost items, Elements of Cost, Cost behavior pattern, Separating the components of semi- variable costs</li> <li>● Preparation of Cost sheet</li> <li>● Marginal Costing - Meaning, features, advantages and limitations of marginal costing,</li> <li>● Break Even Analysis</li> <li>● Application of marginal costing</li> </ul>

**Business Management V & VI- Financial Management**

**Question Paper Pattern  
(Academic Year: 2021-2022)**

**Internal Examination & Evaluation – 40 Marks**

**(E) Class Test (15 Marks)**

- All Questions are compulsory
- Q. 1- Concept Based Questions (5 Marks)
- Questions of 1 Mark each (Any 5 out of 7)
- Q. 2 – Short Concept/Application Based Questions: (10 Marks)
- Questions of 2 Mark each (Any 5 out of 7)

**(F) Projects/Assignments/Viva-Voce (25 Marks)**

- Projects on Course related Modules/Topics (15 Marks)

**OR**

- Assignments on Practical Aspects of Course Related Modules/Topics (15 Marks)

AND

Viva-Voce (10 Marks)

**Semester End Examination (SEE)- 60 Marks**

Maximum Marks : 60  
 Number of Questions to be Set : 5 (Five)  
 Duration : 2 Hours

Note: (1) Question No. 1 and 5 are compulsory  
 (2) Attempt any two questions from remaining Q. No. 2, 3 and 4

Question No.	Particulars (Nature of Questions)	Marks (Given)	Marks ( To be attempted)
Q1	Concept /Application Based Questions (3 Marks Each) To be given : Seven (07) To be attempted : Any Five (05)	21	15
Q2	Practical Question/s (*)	15	15
Q3	Practical Question/s (*)	15	15
Q4	Practical Question/s (*)	15	15
Q5	(A) Attempt any three out of five sub questions given (2 marks each) (B) Short Notes: Attempt any three out of five given (3 marks each)	10 15	15
	<b>Total</b>	<b>91</b>	<b>60</b>

\*Note – Q. No. 2, 3 & 4 may be divided into sub questions of 10/5, 8/7 or 5/5/5 marks each.

**References:****Business Management Paper –V**

- Fundamentals of Financial Management (5th edition) by Chandra Prasanna (2010). Tata McGraw Hill Education Pvt. Ltd.: New Delhi
- Financial Management – Analytical and Conceptual Approach (12th edition) by Kuchhal S.C. (1995). Chaitanya Publishing House: Allahabad
- Financial Management by Reddy R. Jay Prakash (2010) APH Publishing Corporation: New Delhi
- Financial Management – Theory and Practice (5 & 6th edition) by Chandra Prasanna (2003, 2004). Tata McGraw Hill Education Pvt. Ltd.: New Delhi
- Fundamentals of Financial Management (13th edition) by Horne, James C. Van (2012) PHI Learning Pvt. Ltd.: New Delhi
- Financial Management and decision making by Samuels, John (1999) International Thomson Business Press: London
- Financial Management - problems & solutions (2nd edition) by Kishore, Ravi M. (2010) Taxmann Publication Pvt. Ltd.: New Delhi

- Financial Management: theory, concepts and cases (5th rev edition) by Rustagi, R.P. (2011) Taxmann Publication Pvt. Ltd.: New Delhi
- Financial Management: principles & problems (7th edition) by Srivastava, R.M.&Verma Shubhra (2002) Pragati Prakashan: Meerut
- Fundamentals of Financial Management – problems and solutions (3rd edition) by Maheswari, S.N. (2006) Sultan Chand and Sons: New Delhi

### **Business Management Paper VI**

- Fundamentals of Financial Management (5th edition) by Chandra Prasanna (2010). Tata McGraw Hill Education Pvt. Ltd.: New Delhi
- Financial Management – Analytical and Conceptual Approach (12th edition) by Kuchhal S.C. (1995). Chaitanya Publishing House: Allahabad
- Financial Management by Reddy R. Jayprakash (2010) APH Publishing Corporation: New Delhi
- Financial Management – Theory and Practice (5 & 6th edition) by Chandra Prasanna (2003, 2004). Tata McGraw Hill Education Pvt. Ltd.: New Delhi
- Fundamentals of Financial Management (13th edition) by Horne, James C. Van (2012) PHI Learning Pvt. Ltd.: New Delhi
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- Financial Management: theory, concepts and cases (5th rev edition) by Rustagi, R.P. (2011) Taxmann Publication Pvt. Ltd.: New Delhi
- Financial Management: principles & problems (7th edition) by Srivastava, R.M.&Verma Shubhra (2002) Pragati Prakashan: Meerut Fundamentals of Financial Management – problems and solutions (3rd edition) by Maheswari, S.N. (2006) Sultan Chand and Sons: New Delhi



## **DISCIPLINE RELATED ELECTIVE (DRE)**

**COURSES (AEC) (3 Credits)**

### **Commerce V (MARKETING)**

#### **Semester-V**

#### **Course Objectives**

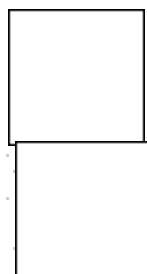
1. To make the learners acquainted with- Marketing concept, significance, scope and its evolution.
2. To familiarize the learners with Marketing Mix in Marketing.
3. To make the learners aware about Recent trends and Challenges in marketing
4. Enthuse learners to develop skills for career options in marketing.

**Modules at a Glance**

<b>Commerce V (MARKETING)</b>			
<b>Sr. No.</b>	<b>Modules</b>	<b>No.of Lectures</b>	<b>Credit</b>
1..	<b>Introduction to Marketing</b>	12	
2.	<b>Marketing Decisions I</b>	11	
3.	<b>Marketing Decisions II</b>	11	
4.	<b>Key Marketing Dimensions</b>	11	
<b>Total</b>		<b>45</b>	<b>03</b>

Sr.no	Modules
1	<b>Introduction to Marketing</b>
	<ul style="list-style-type: none"> <li>● Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing</li> <li>● Marketing Research - Concept, Features, Process Marketing Information System- Concept, Components Data Mining- Concept, Importance</li> <li>● Consumer Behaviour- Concept, ,Factors influencing Consumer Behaviour Market Segmentation- Concept, Benefits, Bases of market segmentation</li> <li>● Customer Relationship Management- Concept ,Techniques</li> <li>● Market Targeting- Concept, Five patterns of Target market Selection</li> <li>● Market Targeting- Concept, Five patterns of Target market Selection</li> <li>●</li> </ul>
2	<b>Marketing Decisions I</b>
	<ul style="list-style-type: none"> <li>● Marketing Mix- Concept, 4 Ps of marketing (Product, Price, Place, Promotion) and Recent Perspectives on 4Ps – (People, Pace, Perseverance, Process, Physical Evidence )</li> <li>● <b>Product-</b> Product Decision Areas Product Life Cycle- Concept, Managing stages of PLC Branding- Concept - Components Brand Equity- Concept, Factors influencing Brand Equity Packaging- Concept , Essentials of a good package Product Positioning- Concept, Strategies of Product Positioning, Service Positioning- Importance &amp; Challenges</li> <li>● <b>Pricing-</b> Concept, Objectives, Factors influencing Pricing, Pricing Strategies</li> </ul>
3	<b>Marketing Decisions-II</b>
	<ul style="list-style-type: none"> <li>● <b>Physical Distribution-</b> Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional &amp;Contemporary Channels) Supply Chain Management-Concept, Components of SCM</li> <li>● <b>Promotion-</b> Concept, Importance, Elements of Promotion mix Integrated Marketing Communication (IMC)- Concept, Scope, Importance Sales Management-Concept, Components,Emerging trends in Selling Personal selling-Concept, Components, Process of Personal Selling,Skills sets required for Effective selling</li> </ul>
4	<b>Key Marketing Dimensions</b>

	<ul style="list-style-type: none"><li>● Marketing Ethics: Concept, Unethical practices in marketing, General role of Consumer Organizations Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher Marketing Ethics:</li><li>● Rural Marketing- Concept, Strategies for Effective Rural Marketing in different Industries</li><li>● Digital Marketing-Concept, Trends in Digital Marketing</li><li>● Green Marketing- concept, Importance</li><li>● Neuro Marketing- Concept</li><li>● Sensory Marketing -Concept</li><li>● Challenges faced by Marketing Managers in 21stCentury</li><li>● Factors contributing to Success of brands in India with suitable examples, Reasons for failure of brands in India with suitable examples</li><li>● Careers in Marketing</li><li>● Skill sets required for effective marketing</li></ul>
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## Commerce VI

### Human Resource Management

### Semester VI

#### Course Objectives:

1. To make the learners acquainted with- Marketing concept,significance,scope and its evolution.
2. To familiarize the learners with Marketing Mix in Marketing.
3. To make the learners aware about Recent trends and challenges in marketing
4. Enthuse learners to develop skills for career options in marketing.

#### Modules at a Glance

<u>Human Resource Management</u>			
Sr. No.	Modules	No.of Lectures	Credit

1..	<b>Human Resource Management</b>	12	
2.	<b>Human Resource Development</b>	11	
3.	<b>Human Relations</b>	11	
4.	<b>Trends In Human Resource Management</b>	11	
<b>Total</b>		<b>45</b>	<b>03</b>

	<b>Modules</b>



<b>1</b>	<b>Human Resource Management</b>
	<ul style="list-style-type: none"> <li>● Human Resource Management – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management</li> <li>● Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis-Concept, Components, Job design- Concept, Techniques</li> <li>● Recruitment- Concept, Sources of Recruitment</li> <li>● Selection - Concept , Process , Techniques of E-selection</li> </ul>
<b>2</b>	<b>Human Resource Development</b>
	<ul style="list-style-type: none"> <li>● Human Resource Development- Concept, functions</li> <li>● Training- Concept, Process of identifying training and development needs, Methods of Training &amp; Development (Apprenticeship, Understudy, Job Rotation, Vestibule Training, Case Study, Role Playing, Sensitivity training, In Basket Management Games)</li> <li>● Evaluating training effectiveness- Concept, Methods</li> <li>● Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance</li> <li>● Career Planning- Concept, Importance,</li> <li>● Succession Planning- Concept, Need</li> <li>● Mentoring- Concept, Importance</li> <li>● Counselling- Concept, Techniques.</li> </ul>
<b>3</b>	<b>Human Relations-</b>
	<ul style="list-style-type: none"> <li>● Human Relations - Concept, Significance Leadership –Concept, Transactional &amp; Transformational Leadership Motivation- Concept, Theories of Motivation,(Maslow’s Need Hierarchy Theory, Vroom’s Expectancy Theory, McGregor’s Theory X and Theory Y, Pink’s Theory of Motivation)</li> <li>● Employees Morale- Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient- Concept, Factors affecting EQ &amp;SQ</li> <li>● Employee Grievance- Causes, Procedure for Grievance Redressal Employee welfare measures and Health &amp; Safety Measures.</li> </ul>
<b>4</b>	<b>Trends In Human Resource Management</b>

	<ul style="list-style-type: none"><li>● HR in changing environment: Competencies- concept, classification Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role.</li><li>● Trends in Human Resource Management: Employee Engagement- Concept, Types Human resource Information System (HRIS) – Concept, Importance, Changing patterns of employment.</li><li>● Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity, Attrition, Retrenchment Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HR Practices, Millennial (Gen Y) Competency Mapping</li></ul>
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## REFERENCES:

### ● E-RESOURCES

1. <http://www.davp.nic.in>
2. <http://www.thehindubusinessline.com/catalyst/>
3. <http://www.afaqs.com/>
4. <http://mib.nic.in/>
5. <https://www.ascionline.org/>
6. <https://www.ibef.org/industry/indian-rural-market.aspx>
7. [http://www.ibscdc.org/case\\_books/mncs-in-india-competitive-strategies-vol-i.asp](http://www.ibscdc.org/case_books/mncs-in-india-competitive-strategies-vol-i.asp)
8. <https://www.mckinsey.com/business-functions/strategy-and-corporate-finance/our-insights/creating-an-innovation-culture>
9. <https://www.ategy-business.com/blog/These-Five-Behaviors-Can-Create-an-Innovationculture>
10. <https://businesstes.wikispaces.com/file/view/Changing+employment+patterns+notes.pdf>
11. <https://www.mbaskool.com/business-articles/human-resource/15809-hr-strategies-for-attracting-and-retaining-millennials.htmlfile:///C:/Users/user/Downloads/95-Article%20Text-153-1-10-20130103.pdf>

### ● BOOKS

- 1) Marketing Management Text :Cases, SHH Kazmi, Excel Books,2014
- 2) Marketing Management, Philip Kotler & Kevin Keller, Pearson,2017
- 3) Marketing Management – Global Perspective Indian Context, VS Ramaswamy, S Namakumari, Macmillan, 2010
- 4) Services Marketing, VA Zeithaml, Mary Jo Bitner, Ajay Pandit,2011
- 5) Sales and Distribution Management, Krishna K Havaladar and Vasant M Cavale, Tata McGraw Hill, 2008
- 6) Marketing Management Text and Cases Indian Context , Tapan K Panda, Excel Books, 2010
- 7) Marketing Management Text and cases, Rajiv Lal, John A.Quelch, V. Kasturi Rangan, Tata McGraw Hill, 2010 Human Resource Management- Gary Dessler- Prentice Hall-Pearson
- 8) Human Resource Management- Dr. C. B. Gupta- Sultan Chand & Sons
- 9) Human Resource Management and Personnel Management- K. Aswathappa- Tata McGraw-Hill Publishing Company Limited
- 10) Human Resource Management: Text & Cases- Sharon Pande and Swapnalekha Basak- Pearson Learning



## Evaluation & Examination

n Pattern- 60:40

### **Internal Exam:40 marks**

Written test on concept clarity for

**10 marks**

Integrated Individual Experiential (IIE) Study based on the learners understanding of topics within the syllabus and how these can be applied in out-of-class room learning. As it is individual projects related to the syllabus, the learner may be tested for originality by making them answer one or two questions on the topic while accepting the submission.

**10 Marks**

**20 marks** for group projects- The evaluation shall be on the basis of project presentation. Rubrics will be developed and communicated.

The scheme of marking needs to be discussed with all other department members, authorized by the HOD and sanctioned by the Principal

Scheme of marking need to be elaborate with the rubrics and should be enclosed with the instructions to be given to the students about the CCE programme.

Such document should form part of the teaching methodology

Such document needs to be given wide publicity amongst the students.

The document to be submitted to the Exam wing well in advance preferably within 2 to 3 weeks after the commencement of the semester.

**Total: 40 marks**

**Semester End Exam: 60 Marks**

**All Questions are COMPULSORY**

**(Duration: 2 Hours)**

Q. 1. Module:I	Answer the Following: (12marks) a. Theory question b. Theory question OR Descriptive question (12 marks)
Q. 2. Module:II	Answer the Following: (12marks) a. Theory question b. Theory question OR Descriptive question (12 marks)
Q. 3. Module:III	Answer the Following: (12marks) a. Theory question b. Theory question OR Descriptive question (12 marks)
Q.4. Module:IV	Answer the Following: (12marks) a. Theory question b. Theory question OR Descriptive question (12 marks)
Q.5. Entire syllabus	Case Study (12 marks) OR Short Notes any three out of 5 (12 marks)

***1B.Discipline Related Elective (DRE) Courses***  
**4. Business Economics (3 Credits)**

**BUSINESS ECONOMICS- V**

**Macro Economic Aspects of India**

**Objective:**

This course is an introduction to the macroeconomic issues of the Indian Economy and aims to provide basic knowledge on the Indian planning experience, various issues involved in agricultural, industrial, financial and services sectors. The main objective of this paper is to introduce the student to basic understanding of the Indian economy and measurement of various macroeconomic variables.

**Course Outcome:**

On successful completion of the course, students should be able to

1. Grasp the importance of planning undertaken by the government of India, failures and achievements as the foundation of the ongoing planning and economic reforms taken by the government.
2. Understand government policies and programs.
3. Understand the problems and measures in their contextual perspective.
4. Identify and analyse current issues.
5. Understand and analyse the progress and changing nature of the different sectors and their contribution to the economy as a whole.

Sr.No.	Modules/Units
1	<b>Policy Regimes in India</b>
	<p>A. The evolution of economic planning in India- Planning Commissions to Niti Aayog ( The story of growth, self – reliance, employment generation, inequality reduction, poverty removal, modernization and competitiveness)</p> <p>B. New Economic Policy-1991</p> <p>C. Policies to enhance Social Infrastructure with special reference to Education and health - NEP 2020 and Ayushman Bharat ( Features and Performance)</p> <p>D. Current Policies- Disinvestment Policy, Make in India, Invest in India.</p>
2	<b>Sector-wise Trends and Issues-I</b>
	<p>A. Indian agriculture- Agricultural reforms</p> <p>B. Agricultural pricing and Finance</p> <p>C. Industry: Relative roles of large scale industries post reforms. The role and forms of foreign capital (Foreign Institutional Capital, Foreign Direct Investment.)</p> <p>D. Micro, Small and Medium Enterprises [MSME sector] since 2007; Atmanirbhar Bharat Abhiyan, 2020</p>
3	<b>Sector-wise Trends and Issues -II</b>
	<p>A. Service Sector: role, trends and performance</p> <p>B. Banking Industry- recent trends, issues and challenges.</p> <p>C. Money Market – structure of Call money market, Commercial bills market, market for Commercial Papers and Commercial Deposits, Treasury bills markets, Repo and reverse repo markets; Reforms in the money market.</p> <p>D. Foreign Trade: Role and importance of foreign trade in India; The balance of trade and balance of payments situation.</p>
4	<b>Reading of the Economic Survey, Government of India (recent years) - Only for Internal Assessment</b>
	<p>Reading of the Economic Survey is essential to familiarise the students with basic concepts related to contemporary economic issues. The aim is to equip students with sufficient knowledge and skills so as to understand contemporary issues that feature in the Economic Survey. Such capability is essential to understand government policies and also to increase people’s participation in economic decision making.</p> <ul style="list-style-type: none"> <li>● Economic Survey (recent years), Government of India, Ministry of Finance. <ol style="list-style-type: none"> <li>1. Volume-I- Relevant chapters to be determined each year by the Department</li> <li>2. Volume-II- Relevant chapters to be determined each year by the Department</li> </ol> </li> </ul>





<b>Reference Books</b>	
1	Uma Kapila, Indian Economy Since Independence, Academic Foundation (1 January 2020); Academic Foundation
2	Ruddar Dutt and KPM Sundharam: Indian Economy, S Chand Publishing (latest edition)
3	V. K. Puri. & S.K. Mishra, Indian Economy (latest edition), Himalaya Publishing House
4	Uma Kapila, Indian Economy: Performance and Policy (latest edition),
5	Jagdish Bhagwati and Arvind Panagariya, India's Tryst with Destiny, Collins (November 2012)
6	Ahluwalia and Little (ed): India's Economic Reforms and Development, OUP, 2012
7	Pulapre Balakrishnan, 2007, the Recovery of India: Economic Growth in the Nehru Era, Economic and Political Weekly, November 2007.
8	Rakesh Mohan, 2008, —Growth Record of Indian Economy: 1950-2008. A Story of Sustained Savings and Investment, Economic and Political Weekly, May
9	Economic Survey, (Recent years), GOI

**Evaluation scheme**  
**Business**  
**Economics**  
**Semester-V**

**I. Continuous Assessment ( C.A.) - 40 Marks**

Study and analysis of Economic Survey (Recent years) (Selected Chapters)

**II. Semester End Examination ( SEE)- 60 Marks**

**QUESTION PAPER PATTERN OF SEE**

**Maximum Marks:** 60 Marks

**Time:** 2 Hours

- Note:** 1) Attempt all Questions  
2) All Questions carry equal marks  
3) Attempt any **two question out of three** in each question

<b>Question No.</b>	<b>Particulars</b>	<b>Marks</b>
Q-1 (from Unit-I)	A) Full Length Question B) Full Length Question C) Two Short Notes	20 Marks
Q-2 (from Unit-II)	A) Full Length Question B) Full Length Question C) Two Short Notes	20 Marks
Q-3 (from Unit-III)	A) Full Length Question B) Full Length Question C) Two Short Notes	20 Marks



**Business Economics-VI**  
**International Economics**

*List of Modules*

<b>Sr. No.</b>	<b>Modules</b>	<b>No.of Lectures</b>
1	Introduction to International Economics	10
2	Trade Policy and Trade negotiations	15
3	Balance of payments and Foreign Exchange Market	10
4	The World Development Report, The Economic Survey, Government of India- Selected Chapters	10
	<b>Total</b>	<b>45</b>

## **Business Economics- VI**

### **International Economics**

#### **Objective:**

International economics deals with economic relations between the nations. Understanding of international economic processes is necessary for those who wish to work in the field of economy, international relations and public administration. The course focuses on theoretical basis of international trade and gains of international trade. The primary objective of this course is to provide students with the tools to understand trade protection and alternative approaches to trade policy, the balance of payments, exchange rate policy and the interplay of various trade blocks.

#### **Course Outcome:**

On successful completion of the course, students should be able to

1. Understand the nature and scope of international Economics.
2. Understand the benefits of international trade and be able to explain how restrictions to international trade would limit a nation.
3. Understand the importance of maintaining equilibrium in the balance of payments.
4. Analyse the importance of international trade blocks.
5. Explain about the foreign exchange market.

Sr.no	Modules/Units
1	<b>Introduction to International Economics</b>
	<ul style="list-style-type: none"> <li>A. Introduction- Nature and scope of International Economics</li> <li>B. Basic concepts: - Community Indifference Curve, offer curve</li> <li>C. Theories of International Trade - Ricardo's Theory of Comparative Costs and Heckscher- Ohlin Theory.</li> <li>D. Understanding gains from International trade using Offer Curves.</li> </ul>
2	<b>Trade Policy and Trade negotiations</b>
	<ul style="list-style-type: none"> <li>A. Trade Policy –Free Trade and Protection – Pros and Cons.</li> <li>B. Tariff and Non-Tariff Barriers: Meaning, Types and Effects</li> <li>C. Regionalism vs Multilateralism- Trade Blocs- EU, SAFTA, NAFTA, ASEAN</li> <li>D. WTO- Recent Developments in TRIPS, TRIMS and GATS; Role of IMF and World Bank in world trade.</li> </ul>
3	<b>Concept of Balance of payments and Foreign Exchange Market</b>
	<ul style="list-style-type: none"> <li>A. Balance of Payment: Meaning, Structure</li> <li>B. Types of BOP Disequilibrium- Causes and measures to correct the disequilibrium in Balance of Payments</li> <li>C. Foreign Exchange Market: Meaning, Functions, Determination of Equilibrium Rate of Exchange.</li> <li>D. Role of Central Bank in foreign exchange rate management- Managed flexible exchange rate system of India.</li> </ul>
4	<b>Reading of the World Development Report and Economic Survey (Recent years) - Only for Internal Assessment</b>
	<p>Reading of Reports is essential to familiarise the students with basic concepts related to contemporary economic issues. The aim is to equip students with sufficient knowledge and skills so as to understand contemporary issues that feature in the Economic Survey and World Development Reports. Such capability is essential to understand government policies and also to increase people's participation in economic decision making.</p> <ol style="list-style-type: none"> <li>1. World Development Report, World Bank (Recent years)- Relevant Chapter on Trade.</li> <li>2. Indian Economic Survey (Recent years)- Volume-II- Full Chapter on "External Sector".</li> </ol>



<b>Reference Books</b>	
1	B. Sodersten, and G. Reed (1994) : International Economics , Macmillan, London, 3rd edition.
2	C.P. Kindleberger, International Economics, Homewood
3	D.N Dwivedi, International Economics theory and policy, 2013
4	Dominick Salvatore, International Economics, John Wiley & sons, Inc (latest print)
5	Francis Cheunilam, International Economics Tata McGraw, Hill Publishing Co.Ltd. New Delhi, July 2020
6	M.L. Jhingan – International Economics – Vrinda publication Pvt. Ltd – Delhi, 2016
7	Paul R Krugman, Maurice Obstfeld and Marc Melitz, International Economics: Theory and Policy. Pearson. 10th Edition 2015 Global Edition.
8	<a href="https://europa.eu">https://europa.eu</a>
9	asean.org
10	<a href="https://econpapers.repec.org/">https://econpapers.repec.org/</a>
11	Economic Survey(Recent years), GOI
12	World Development Report (Recent years)



**Evaluation scheme**  
**Business**  
**Economics**  
**Semester-VI**

**I. Continuous Assessment ( C.A.) - 40 Marks**

Study and analysis of World Development Report, World Bank and Economic Survey (Recent years), Government of India (Selected Chapters)

**II. Semester End Examination ( SEE)- 60 Marks**

**QUESTION PAPER PATTERN OF SEE**

**Maximum Marks:** 60 Marks

**Time:** 2 Hours

**Note:** 1) Attempt all Questions

2) All Questions carry equal marks

3) Attempt any **two question out of three** in each question

<b>Question No.</b>	<b>Particulars</b>	<b>Marks</b>
Q-1 (from Unit-I)	D) Full Length Question E) Full Length Question F) Two Short Notes	20 Marks
Q-2 (from Unit-II)	D) Full Length Question E) Full Length Question F) Two Short Notes	20 Marks
Q-3 (from Unit-III)	D) Full Length Question E) Full Length Question F) Two Short Notes	20 Marks

## ***2. Ability Enhancement Course (AEC)***

### **1. Computer Systems and Applications Paper – I and II**

#### **Computer Systems and Applications Paper – I**

##### **Objectives:**

1. To impart knowledge in concepts and components of Data Communications and Networking
2. To understand use of Internet in businesses.
3. To apply the mathematical, statistical and financial functions in Excel.
4. To access and manipulate the information and data using MySQL.

##### **Outcomes:**

At the end of the course students will be able to

1. Impart knowledge in concepts and components of Data Communications and Networking
2. Understand use of Internet in businesses.
3. Apply the mathematical, statistical and financial functions in Excel.
4. Access and manipulate the information and data using MySQL.

### **Semester I**

#### **Modules at a Glance**

<b>Computer Systems and Applications Paper – I</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Data Communication, Internet and Digital Marketing	15
2	Excel	15
3	Database and MySQL	15
<b>Total No. of Lectures:</b>		<b>45</b>

**Total number of lectures 45 +Notional 45 = 90 lectures = 3 CREDITS**

Sr. No.	Modules
1	<b>Data Communication, Internet and Digital Marketing</b> <ul style="list-style-type: none"><li>a) Data Communication Component, Data representation, Distributed processing. (Concepts only)</li><li>b) Internet<ul style="list-style-type: none"><li>● Network Protocols – TCP/IP, OSI Model.</li><li>● Definition, Types of connections, sharing internet connection, Hot Spots.</li><li>● Services on net- WWW, Email-Blogs.</li><li>● IP addresses, Domain names, URLs, Hyperlinks, Web Browsers</li><li>● Searching Directories, Search engines, Boolean search (AND, OR, NOT), Advanced search, Meta Search Engines.</li><li>● Email – POP/SMTP accounts in Email, Different parts of an Email address. Receiving and sending emails with attachments by scanning attachments for viruses. Cyber Crime, Hacking, Sniffing, Spoofing</li></ul></li><li>c) Digital Marketing<ul style="list-style-type: none"><li>● New non-linear marketing approach</li><li>● Brand awareness</li><li>● Online methods, SEO, SEM, SMM, CM to build brand awareness.</li><li>● Development and strategy</li></ul></li></ul>
2	<b>Excel</b> <ul style="list-style-type: none"><li>a) <b>Creating and Navigating worksheets and adding information to worksheets</b><ul style="list-style-type: none"><li>● Types of data, entering different types of data such as texts, numbers, dates, functions.</li><li>● Quick way to add data Auto complete, Autocorrect, Auto fill, Auto fit. Undo and Redo.</li><li>● Moving data, contiguous and non- contiguous selections, Selecting with keyboard. Cut-Copy, Paste. Adding and moving columns or rows. Inserting columns and rows.</li><li>● Find and replace values. Spell check.</li><li>● Formatting cells, Numbers, Date, Times, Font, Colors, Borders, Fills.</li></ul></li><li>b) <b>Multiple Excel</b><ul style="list-style-type: none"><li>● Adding, removing, hiding and renaming worksheets.</li><li>● Add headers/Footers to a Workbook. Page breaks, preview.</li><li>● Creating formulas, inserting functions, cell references, Absolute, Relative (within a worksheet, other worksheets and other workbooks).</li></ul></li><li>c) <b>Functions</b><ul style="list-style-type: none"><li>● Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE</li><li>● Mathematical and statistical functions. ROUND, ROUNDDOWN,</li></ul></li></ul>

ROUNDUP, CEILING, FLOOR, INT, MAX, MIN, MOD, SQRT,  
ABS, SUM, COUNT, AVERAGE

**d) Data Analysis**

- Sorting, Subtotal.  
Pivot Tables- Building Pivot Tables,  
Pivot Table regions, Rearranging Pivot  
Table.

### 3 Database and MySQL

**a) Introduction:** To Databases, Relational and Non-relational database system MySQL as a Non-procedural Language. View of data.

**b) MySQL Basics :**Statements (Schema Statements, Data statements, Transaction statements), names (table & column names), data types (Char, Varchar, Text, Mediumtext, Longtext, Smallint, Bigint, Boolean, Decimal, Float, Double, Date, Date Time, Timestamp, Year, Time), Creating Database, inserting data, Updating data, Deleting data, expressions, built-in-functions – lower, upper, reverse length, ltrim, rtrim, trim, left, right, mid, concat, now, time, date, curdate, day, month, year, dayname, monthname, abs, pow, mod, round, sqrt missing data(NULL and NOT NULL DEFAULT values) CREATE,USE, ALTER (Add, Remove, Change columns), RENAME, SHOW, DESCRIBE (CREATE TABLE, COLUMNS, STATUS and DATABASES only) and DROP (TABLE, COLUMN, DATABASES statements), PRIMARY KEY FOREIGN KEY (One and more columns) Simple Validity checking using CONSTRAINTS.

**c) MySQL Simple queries:** The SELECT statement (From, Where, Group By, Having, Order By, Distinct, Filtering Data by using conditions. Simple and complex conditions using logical, arithmetic and relational operators (=, !=, <, >, <>, AND, OR, NOT, LIKE) Aggregate Functions – count, sum, avg, max, min.

a) **Multi-table queries:** Simple joins (INNER JOIN), SQL considerations for multi table queries (table aliases, qualified column names, all column selections self joins).

b) **Nested Queries (Only up to two levels) :**Using sub queries, sub query search conditions, sub queries & joins, nested sub queries, correlated sub queries, sub queries in the HAVING clause.  
Simple Transaction illustrating START,

COMMIT, and ROLLBACK.

**Note:**

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

## *Semester V*

Topic	Number of Practical's
Excel	05
MySQL	05

Minimum 6 practical are to be recorded in the journal in the Semester V (Minimum 3 on MS-Excel, 3 on MySQL)

### ❖ *Suggested list of Practical's for Semester V*

1. Calculation of Simple interest and compound interest using Excel.
2. Calculation of Amortization table using Excel.
3. Calculation of Depreciation using Excel.
4. Sorting and Sub-totals of data using Excel.
5. Use of Pivot tables and creating dashboards using Excel.
6. Creating tables using MySQL.
7. Modifying tables using MySQL.
8. Inserting/Altering data using MySQL.
9. Queries
10. Multi-Table Queries.

### ❖ Scheme of Examination

Type	Marks	Duration
Theory	60	2 hours
Practical	40	1 hour per batch of 10

#### ● Theory Examination Pattern

All questions are compulsory

Question No.	Unit No.	Marks	Marks with Internal Option
Q. 1.	Objective type based on I, II and III	5+5+5	15
Q. 2.	I	15	20
Q. 3.	II	15	20
Q. 4.	III	15	20

#### ● Practical Examination Pattern- Semester V

Sr. No.	Topic	Marks
01	MySQL	15
02	Excel	10
03	Journal	5

04	Viva & Class participation	10
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- Software Requirement: MS-Excel 2010, MySQL version 5 or 5.1

**References:**

1. *Data Communication and Networking -Behrouz A Forouzan*
2. *Introduction to Computers – Peter Norton, Tata McGraw Hill*
3. *Fundamentals of Database Systems - Elmasri Navathe, Somayajulu, Gupta*
4. *Database Systems and Concepts - Henry F. Korth, Silberschatz, Sudarshan McGraw Hill*
5. *DBMS – Date*
6. *"Digital Marketing". Techopedia. Retrieved 22 August 2015.*
7. *The complete reference SQL - Vikram Vaswani TMH*
8. *The complete reference SQL - James R. Groff & Paul N. Weinberg TMG*
9. *Learning SQL - Alan Beaulieu O'REILLY.*
10. *Learning MySQL - Seyed M. M. and Hugh Williams, O'REILLY.*
11. *SQL a complete reference - Alexis Leon & Mathews Leon TMG*

## **Computer Systems and Applications Paper – II**

### **Objectives:**

1. To **impart knowledge in concepts and types of E-Commerce.**
2. To apply the tools like pivot table and Graphs in Data analysis using Excel.
3. To introduce Object Oriented and Event driven programming language.

### **Outcomes:**

At the end of the course students will be able to

1. impart knowledge in concepts and types of E-Commerce.
2. apply the tools like pivot table and Graphs in Data analysis using Excel.
3. understand Object Oriented and Event driven programming language.

## Semester II

### Modules at a Glance

Computer Systems and Applications Paper –II		
Sr. No.	Modules	No. of Lectures
1	E – Commerce	15
2	Advanced Excel	15
3	Visual Basic	15
<b>Total No. of Lectures:</b>		<b>45</b>

**Total number of lectures 45 + Notional 45 = 90 lectures = 3 CREDITS**

Sr. No.	Modules
1	<b>E – Commerce</b>
	<ul style="list-style-type: none"> <li>a) Definition of E-commerce</li> <li>b) Features of E-commerce</li> <li>c) Types of E-commerce (B2C, B2B, C2C, P2P)</li> <li>d) Business Models in E-commerce (Advertising, Subscription, Transaction Fee, Sales Revenue, Affiliate Revenue)</li> <li>e) Major B2C models (Portal, Etailer, Content Provider, Transaction Broker, Market Creator, Service Provider, Community Provider).</li> <li>f) E-Commerce Security: Integrity, Non repudiation, Authenticity, Confidentiality, Privacy Availability.</li> <li>g) Encryption: Definition, Digital Signatures, SSL.</li> <li>h) Payment Systems: Digital Cash, Online stored value, UPI payments, PAYTM, RAZOR PAY, Digital credit accounts, digital checking.</li> <li>i) How an Online credit card transaction works. SET protocol.</li> <li>j) Limitation of E-commerce.</li> </ul> <p>M-commerce (Definition and Features).</p>
2	<b>Advanced Excel</b>
	<ul style="list-style-type: none"> <li>a) <b>Multiple Excel</b> <ul style="list-style-type: none"> <li>● Creating and using templates, Using predefined templates, Adding</li> </ul> </li> </ul>



protection option.

- Creating and Linking Multiple Excels.
- Using formulas and logical operators.
- Creating and using named ranges.
- Creating Formulas that use reference to cells in different worksheets.

**b) Functions**

- Database Functions LOOKUP, VLOOKUP, HLOOKUP
- Conditional Logic functions IF, Nested IF, COUNTIF, SUMIF, AVERAGEIF,
- String functions LEFT, RIGHT, MID, LEN, UPPER, LOWER, PROPER, TRIM, FIXED
- Date functions TODAY, NOW, DATE, TIME, DAY, MONTH, YEAR, WEEKDAY, DAYS360
- Statistical Functions COUNTA, COUNTBLANK, CORREL, LARGE, SMALL

**c) Data Analysis**

- Filter with customized condition.
- The Graphical representation of data Column, Line, Pie and Bar charts.
- Using Scenarios, creating and managing a scenario.
  - Using Goal Seek
  - Using Solver
- Understanding Macros, Creating, Recording and Running Simple Macros. Editing a Macro (concept only)

### 3 Visual Basic

- Introduction to Visual Basic, Introduction Graphical User Interface (GUI). Programming Language (Procedural, Object Oriented, Event Driven), Writing VB Projects. The Visual Basic Environment,
- Introduction to VB Controls Text boxes, Frames, Check boxes, Option button, Designing the User Interface, Default & Cancel property, tab order, Coding for controls using Text, Caption, Value property and Set Focus method.
- Variables, Constants, and Calculations, Variable and Constant, Data Type (String, Integer, Currency, Single, Double, Date), Naming rules/conventions, Constants (Named & Intrinsic), Declaring variables, Val Function, Arithmetic Operations, Formatting Data.
- Decision and Condition Condition, Comparing numeric variables and constants, Comparing Strings, Comparing Text Property of text box,

Compound Conditions (And, Or, Not). If Statement, if then-else Statement, LCase and Ucase function, Using If statements with Option Buttons & Check Boxes. MsgBox (Message box) statement Input Validation : Is Numeric function. Sub-procedures and Sub-functions, Using common dialog box, Creating a new sub-procedure, Writing a Function procedure. Simple loops using For Next statements and Do while statement and display output using MsgBox Statement.

**Note:**

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

**Semester VI**

Topic	Number of Practical's
Advanced Excel	05
Introduction to Visual Basic	05

Minimum 6 practical are to be recorded in the journal in the Semester VI (Minimum 3 on Advanced Excel, 3 on VB)

❖ **Suggested list of Practical's for Semester VI**

1. Calculation of DA, HRA, PF using Excel.
2. Calculation of Gross Salary and Net Salary using Excel
3. Calculation of Income Tax using Excel
4. Filtering data and Graphical representation of data using Ms Excel/Power Bi
5. Use of VLOOKUP and HLOOKUP using Excel
6. Creating and managing a scenario using Excel
7. Use of Goal Seek and Solver using Excel
8. Write a project in VB to design a suitable form to add two numbers and display their sum.
9. Write a project in VB to design a suitable form to enter sales and calculate and display the bonus which is 10% of sales.
10. Write a project in VB to design a suitable form to enter salary and calculate and display the DA which is 90% of salary.

❖ **Scheme of Examination**

Type	Marks	Duration
Theory	60	2 hours
Practical	40	1 hour per batch of 10

● **Theory Examination Pattern**

All questions are compulsory

Question No.	Unit No.	Marks	Marks with Internal Option
Q. 1.	Objective type based on I, II and III	5+5+5	15
Q. 2.	I	15	20
Q. 3.	II	15	20
Q. 4.	III	15	20

**• Practical Examination Pattern- Semester VI**

Sr. No.	Topic	Marks
01	Advanced Excel	15
02	Introduction to VB Programing	10
03	Journal	5
04	Viva & Class participation	10

- Software Requirement: MS-Excel 2010, VB 6.0

**References:**

1. *E- Commerce - Kenneth Laudon, Carol Traver , Pearson Education*
2. *Frontiers of Electronic Commerce - Kalakota & Whinston*
3. *E- Commerce - Rajaraman*
4. *E- Commerce - Whitley*
5. *E- Commerce concepts and cases - Rao and Deshpande.*
6. *Programming in VB 6.0 - Julia case Bradley, Anita C. Milspaugh, TMH*
7. *Visual Basic 6.0 Programming - Content Development Group, TMH*
8. *The Complete Reference to Visual Basic 6 - Noel Jerke, TMH*
9. *Visual Basic 6 Programming Black Book - Steven Holzner, Dreamtech Press*

**Teaching Methodologies:**

Chalk & talk, PPT, Practicals.

**Question Paper Pattern  
Semester V**

**Computer Systems and Applications Paper - I**

**A. Theory (60 Marks)**

Question No.	Module	Maximum Marks
I	MCQ based on unit no. I, II and III	15
II	Data Communication, Networking and Internet	20
III	Excel	20
IV	Database and MySQL	20

In every question from II to III, student has to answer any 3 sub questions out of 4 sub questions. Every sub question will carry 5 marks

**B. Practical Marks (40 Marks)**

Sr. No.	Topic	Marks
01	MySQL	15
02	Excel	10
03	Journal	5
04	Viva & class Participation	10

**Semester VI**  
**Computer Systems and Applications Paper - II**

**A. Theory (60 Marks)**

Question No.	Module	Maximum Marks
I	MCQ based on unit no. I, II and III	15
II	E – Commerce	20
III	Advanced Excel	20
IV	Visual Basic	20

In every question from II to III, student has to answer any 3 sub questions out of 4 sub questions. Every sub question will carry 5 marks

**B. Practical Marks (40 Marks)**

Sr. No.	Topic	Marks
01	Advanced Excel	15
02	Introduction to VB Programing	10
03	Journal	5
04	Viva & Class participation	10

## 2. Ability Enhancement Courses (AEC)

### 2. Export Marketing I (3 Credits)

#### Semester V

#### Course Learning Objectives

- Understand the export process skill sets required, key marketing concepts and the differences between export marketing and domestic marketing
- Study the global framework in export
- Identify export marketing research methodologies and the international marketing environment
- Incorporate the marketing mix of product, price, place (distribution), and promotion •
- Assess the different modes of export market entries, selection criteria and the planning process.
- Utilize e-exporting tools and understand contemporary issues in export marketing

#### Modules at a Glance

Export Marketing Paper - I			
Sr.No.	Modules	No. of Lectures	Credit
1.	Introduction to Export Marketing	12	
2.	Global Framework for Export Marketing	11	
3.	India's Foreign Trade Policy	11	
4.	Export Incentives and Assistance	11	
<b>Total</b>		<b>45</b>	<b>03</b>

Sr. no	Modules
<b>1</b>	<b>Introduction to Export Marketing</b>
	a) Concept and features of Export Marketing; Importance of Exports for a Nation and a Firm; Distinction between Domestic Marketing and Export Marketing b) Factors influencing Export Marketing; Risks involved in Export Marketing; Problems of India's Export Sector c) Major merchandise/commodities exports of India (since 2015); Services exports of India (since 2015); Region-wise India's Export Trade (since 2015)
<b>2</b>	<b>Global Framework for Export Marketing</b>
	a) Trade barriers; Types of Tariff Barriers and Non-Tariff barriers. b) Major Economic Groupings of the World; Positive and Negative Impact of Regional Economic Groupings; Agreements of World Trade Organisation (WTO) c) Need for Overseas Market Research; Market Selection Process, Determinants of Foreign Market Selection
<b>3</b>	<b>India's Foreign Trade Policy</b>
	a) New Foreign Trade Policy (FTP) - Highlights and Implications, Export Trade facilitations and ease of doing business as per the new FTP b) Role of Directorate General of Foreign Trade (DGFT), Negative list of Exports 2020, Export Promotion Capital Goods Scheme, Duty Exemption/Remission Schemes, Gems and Jewellery Promotion Scheme. c) Other Schemes -Special Economic Zones (SEZS), Free Trade Warehousing Zones (FTWZ), Star Export Houses, Deemed exports, Agri Export Zones, Target Plus Scheme, Duty Drawback (DBK); IGST Refund for Exporters. New schemes – recent government announcement.
<b>4</b>	<b>Export Incentives and Assistance</b>
	a) Financial Incentives available to Indian Exporters - Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE), Industrial Raw Material Assistance Centre (IRMAC), b) Institutional Assistance to Indian Exporters - Federation of Indian Export Organisations (FIEO), India Trade Promotion Organisation (ITPO), The Federation of Indian Chambers of Commerce and Industry (FICCI), Export Promotion Councils (EPCs) & Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP)

c) Careers in export marketing

## **Export Marketing II Semester VI**

### **Modules at a Glance**

<b>Export Marketing Paper - II</b>			
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>	<b>Credit</b>
1.	<b>Product Planning and Pricing Decisions for Export Marketing</b>	12	
2.	<b>Export Distribution and Promotion</b>	11	
3.	<b>Export Finance</b>	11	
4.	<b>Export Procedure and Documentation</b>	11	
<b>Total</b>		<b>45</b>	<b>03</b>

<b>Modules</b>	
<b>1</b>	<b>Product Planning and Pricing Decisions for Export Marketing</b>
	<ul style="list-style-type: none"> <li>a) Planning for Export Marketing with regards to Product, Branding, Packaging</li> <li>b) Need for Labelling and Marking in Exports, Factors determining Export Price; Objectives of Export Pricing.</li> <li>c) International Commercial (INCO) Terms; Export Pricing Quotations – Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&amp;F); Problems on FOB quotation</li> </ul>
<b>2</b>	<b>Export Distribution and Promotion</b>
	<ul style="list-style-type: none"> <li>a) Factors influencing Distribution Channels; Direct and Indirect Exporting Channels; Distinction between Direct and Indirect Exporting Channels</li> <li>b) Components of Logistics in Export marketing; Selection criteria of Modes of Transport; Need for Insurance in Export Marketing</li> <li>c) Sales Promotion Techniques used in Export Marketing; Importance of Trade Fairs and Exhibitions; Benefits of Personal Selling; Essentials of Advertising in Export Marketing;</li> </ul>
<b>3</b>	<b>Export Finance</b>
	<ul style="list-style-type: none"> <li>a) Methods of Payment In export marketing; Procedure to open Letter of Credit, Types and Benefits of Countertrade</li> <li>b) Features of Pre-shipment and Post-shipment finance; Procedure to obtain Export Finance; Distinction between Pre-shipment Finance and Post Shipment Finance.</li> <li>c) Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; E-exporting and Contemporary Issues in Export Marketing: Examine e-business, e-commerce and e-marketing relate to export marketing</li> </ul>
<b>4</b>	<b>Export Procedure and Documentation</b>
	<ul style="list-style-type: none"> <li>a) Registration with different authorities; Pre-shipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection;</li> <li>b) Shipping and Custom Stage Formalities; Role of Clearing &amp; Forwarding Agent; Post-shipment Procedure for Realisation of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking. (LUT)</li> <li>c) Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin</li> </ul>



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1. Export Policy Procedures & Documentation – M. I. Mahajan, Snow White Publications Pvt. Ltd, 26th Edition
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21. Export-Import and Logistics Management, Charlie Hill, Random Publications, 2014
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## Examination & Evaluation

### Evaluation Pattern- 60:40

#### Internal evaluation - 40 marks

Practical: Select any organisation involved in either import or export and understand the process, documentation and related aspects and prepare a report on it.

Projects/ Assignments/ Quizzes/ Class participation/ class test etc. Class presentation with live experiences of export marketing.

#### Semester End Exam: 60 Marks

**All Questions are COMPULSORY**

**(Duration: 2 Hours)**

Q. 1. Module:I	Answer the Following: a. Theory question b. Theory question OR Descriptive question	(12marks)    (12 marks)
Q. 2. Module:II	Answer the Following: a. Theory question b. Theory question OR Descriptive question	(12marks)    (12 marks)
Q. 3. Module:III	Answer the Following: a. Theory question b. Theory question OR Descriptive question	(12marks)    (12 marks)
Q.4. Module:IV	Answer the Following: a. Theory question b. Theory question OR Descriptive question	(12marks)    (12 marks)
Q.5. Entire syllabus	Case Study OR Short Notes any three out of 5	(12 marks)   (12 marks)

Ability Enhancement Courses (AEC)

## Marketing Research (3 Credits)

**Objectives:**

1. To highlight the role of marketing research in the era of online business, importance in creation of success of brands and its importance within the marketing function of a company.
2. It aims to orient learners towards the practical aspects and techniques of Marketing Research like AI, MIS, and Data warehouse, Data mining.
3. It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in Research Methodology.
4. It will motivate students to consider career options in the field of Marketing Research.

**Learning Outcome:**

5. Learners are expected to know the meaning of basic concepts of Marketing Research, Research Process.
6. Learners are expected to apply the process of Marketing Research and take up an assignment on a practical field research. They should be able to use the appropriate marketing research design while making research planning.
7. Further Learners are expected to understand the data collection methods.
8. They should also understand the importance of data collection and data analysis.
9. Learners are expected to know the challenges faced by marketing research agencies.

### Semester V

#### Modules at a Glance

Marketing Research		
Sr. No.	Modules	No. of Lectures
1	Introduction to Marketing Research	11
2	Planning Research	12
3	Data Collection	10
4	Data Analysis	12

<b>Total No. of Lectures:</b>	<b>45</b>
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<b>Sr. No.</b>	<b>Modules</b>
<b>1</b>	<b>Introduction to Marketing Research</b>
	<ul style="list-style-type: none"> <li>● Marketing Research- Definition, features, functions, significance of Marketing Research in marketing decision making, limitations of Marketing Research</li> <li>● Steps in Marketing Research, Ethics in Marketing Research Career options in Marketing Research, Qualities of a good Marketing Research professional.</li> <li>● Marketing Information System- Definition, components, essentials of a good MIS, Concept of Decision Support System- Components, importance Data Mining concept, importance. Data Warehouse: concept, importance, Data Privacy, Role of Social Media, Data Security Practices and Policy Purpose.</li> </ul>
<b>2</b>	<b>Planning Research</b>
	<ul style="list-style-type: none"> <li>● Research Design- concept, importance, types Hypothesis- concept, types, importance</li> <li>● Questionnaire- concept, types of questions, steps in the preparation of questionnaire, essentials of a good questionnaire</li> <li>● Sampling- concept, terms in sampling, techniques of sampling, essentials of good sampling</li> </ul>
<b>3</b>	<b>Data Collection</b>
	<ul style="list-style-type: none"> <li>● Primary data-concept, merits, demerits, methods</li> <li>● Secondary data- concept, merits, demerits, sources</li> <li>● Qualitative and Quantitative research- concept, features, Qualitative v/s Quantitative research Integrating technology in data collection, methods- (online surveys, hand held devices, text messages, social networking), importance</li> </ul>
<b>4</b>	<b>Data Processing, Analysis, Reporting</b>
	<ul style="list-style-type: none"> <li>● Stages in Data processing Editing- meaning, objectives, types Coding- meaning, guidelines Classification- meaning, methods Tabulation- meaning, methods</li> <li>● Data Analysis &amp; Interpretation Data Analysis- meaning, steps, use of statistical tools (SPSS, SAS, MS EXCEL, MINITAB, RDBMS) Data Interpretation- meaning, importance, stages</li> </ul>

	<ul style="list-style-type: none"> <li>• Report Writing- concept, types, contents, essentials, use of visual aids in research report.</li> </ul>
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### (Marketing Research –Semester -VI)

#### **Objectives:**

1. To highlight the importance of key concepts, processes, and techniques, as well as their applications.
2. It is expected that this part of syllabus will prepare learners to lay down a Managing Marketing Research.
3. It will Organizing Marketing Research activity- factors involved in organizing Marketing Research activity, methods of organizing Marketing Research activity.
4. The students will also get an idea on understanding the difference between in house marketing department and Professional Marketing Research agencies.

#### **Learning Outcomes:**

1. The learner is expected to understand the application of Marketing Research.
2. The learner is expected to know the various branches of Marketing Research.
3. The learner is expected to have a complete understanding of all components of the Marketing Research approach.
4. The learner is expected to know different types of marketing research agencies.

## Semester VI

### Modules at a Glance

Marketing Research Semester-VI		
Sr. No.	Modules	No. of Lectures
1	<b>Applications of Marketing Research-I</b>	11
2	<b>Applications of Marketing Research-II</b>	10
3	<b>Applications of Marketing Research-III</b>	<b>12</b>
4	<b>Managing Marketing Research</b>	12
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
1	<b>Applications of Marketing Research-I</b>
	<ul style="list-style-type: none"> <li>● Product Research- concept, areas, steps in new product development Product Testing &amp; Test Marketing- concept, methods</li> <li>● Brand Research- concept, components of a Brand, importance of brand research Packaging Research- concept, importance</li> <li>● Price Research- concept, factors influencing pricing, importance of price research, methods of price research</li> </ul>
2	<b>Applications of Marketing Research-II</b>
	<ul style="list-style-type: none"> <li>● Physical Distribution research- concept, types of distribution channels, Supply Chain Management- concept, components of supply chain management, importance of physical distribution research</li> <li>● Promotion Research- concept, elements of promotion, importance of promotion research Advertising Research- concept, scope, pre &amp; post testing methods of advertising effectiveness</li> <li>● Consumer Research- concept, objectives, methods Motivation Research- concept, importance</li> </ul>
3	<b>Applications of Marketing Research-III</b>
	<ul style="list-style-type: none"> <li>● Sales Research- concept, significance, scope/areas</li> <li>● Rural Marketing Research-concept, features of Indian rural market, sources of data, research tools, do's and don'ts in rural Marketing Research</li> <li>● Global Marketing Research- concept, factors affecting Global Marketing, need and scope of Global Marketing Research</li> </ul>
4	<b>Managing Marketing Research</b>
	<ul style="list-style-type: none"> <li>● Organizing Marketing Research activity- factors involved in organizing Marketing Research activity, methods of organizing Marketing Research activity, In house marketing department, --structure, merits, demerits</li> </ul>

	<ul style="list-style-type: none"><li>● Professional Marketing Research agencies- structure, merits, demerits, professional standards</li><li>● Prominent Marketing Research agencies- HTA, ORG, IMRB, NCAE, Nielson</li></ul>
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**Marketing Research**  
**Semester-V & VI**  
***Question Paper Pattern***  
***(Academic Year: 2021-2022)***

The following is the method of Assessment at the T.Y.B.Com for the Academic Year 2021-2022

**Internal Exam:**

**40 marks**

Individual Project- Case-study or Concept explanation

**10 marks**

Integrated Individual Experiential (IIE) Study based on the learners understanding of topics within the syllabus and how these can be applied in out-of-class room learning. As it is individual projects (**including maintenance of personal finance diary**) related to the syllabus, the learner may be tested for originality by making them answer one or two questions on the topic while accepting the submission.

**30 Marks**

**Group projects- Practical Field Research**

**30 marks**

The evaluation shall be on the basis on practical research conducted and its presentation. Rubrics will be developed and communicated.

The scheme of marking needs to be discussed with all other department members, authorized by the HOD and sanctioned by the Principal

Scheme of marking need to be elaborate with the rubrics and should be enclosed with the instructions to be given to the students about the CCE programme.

Such document should form part of the teaching methodology

Such document needs to be given wide publicity amongst the students.

The document to be submitted to the Exam wing well in advance preferably within 2 to 3 weeks after the commencement of the semester.

Scheme of marking needs to be elaborate with the rubrics and should be enclosed with the instructions to be given to the students about the CCE programme

Such document should form part of the teaching methodology

Such document needs to be given wide publicity amongst the students.

The document to be submitted to the Exam wing well in advance preferably within 2 to 3 weeks after the commencement of the semester.

**Total: 40 marks**

**Semester End Exam: 60 Marks**

**All Questions are COMPULSORY**

**(Duration: 2 Hours)**

Q. 1. Module:I	Answer the Following: a. Theory question b. Theory question OR Descriptive question	(12marks)    (12 marks)
Q. 2. Module:II	Answer the Following: a. Theory question b. Theory question OR Descriptive question	(12marks)    (12 marks)
Q. 3. Module:III	Answer the Following: a. Theory question b. Theory question OR Descriptive question	(12marks)    (12 marks)
Q.4. Module:IV	Answer the Following: a. Theory question b. Theory question OR Descriptive question	(12marks)    (12 marks)
Q.5. Entire syllabus	Case Study OR Short Notes any three out of 5	(12 marks)   (12 marks)



**References:**

1. Fundamentals of Marketing Research, M.K. Gawande, Chandralok Prakashan, Kanpur, 2012
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## **2. Ability Enhancement Courses (AEC)**

### **4. Direct and Indirect Taxes (3 Credits)**

#### **Semester V**

##### **Learning Objective**

*To acquaint the learners with:*

- The basic concepts, definitions and terms related to direct taxation.
- The concept of residential status, identifying the residential status of an individual, the scope of total income for an assessee with different kinds of residential status.
- the procedure for computation of income under various heads namely income from salaries, house property, business/ profession, capital gains and income from other sources.
- deductions under Chapter VI-A of the Income tax act, 1961 and latest deductions inserted by Finance Act.
- Determination of net total taxable income of an individual assessee and also to compute tax payable based on tax slab.
- the pre-requisites for E-Filing of Income Tax Return

##### **Learning Outcomes**

*Learners will be able to:*

- identify various concepts and terms related to direct taxation.
- determine the residential status of an assessee and to compute the taxable income of assessee with different residential status.
- compute income from salaries, house property, business/profession, capital gains and income from other sources.
- understand the various benefits/ deductions under Chapter VI-A of the Income tax act, 1961 which are to be reduced from the gross total income of the assessee.
- compute the net total income and the total tax liability of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax act, 1961.
- Know the procedure of E-Filing of Income Tax Return.

#### **Modules at a Glance**

<b>Direct and Indirect Taxation Paper-I: Direct Tax</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Basic Terms</b>	<b>04</b>
<b>2</b>	<b>Scope of Total Income &amp; Residential Status</b>	<b>04</b>
<b>3</b>	<b>Heads of Income</b>	<b>20</b>
<b>4</b>	<b>Deduction from Total Income</b>	<b>04</b>
<b>5</b>	<b>Computation of Total Income for Individual and Tax thereon for individual</b>	<b>09</b>
<b>6</b>	<b>Preparation of Income Tax Return for E-Filing</b>	<b>04</b>
<b>Total No. of Lectures:</b>		<b>45</b>

<b>Sr. No.</b>	<b>Modules</b>
<b>1</b>	<b>Basic Terms</b>
	<ul style="list-style-type: none"> <li>Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer</li> </ul>
<b>2</b>	<b>Scope of Total Income &amp; Residential Status</b>
	<ul style="list-style-type: none"> <li>Scope of Total Income (S: 5)</li> <li>Residential Status (S: 6) for Individual assessee</li> </ul>
<b>3</b>	<b>Heads of Income</b>
	<ul style="list-style-type: none"> <li>Salary (S: 15 to 17)</li> <li>Income from House Properties (S: 22 to 27)</li> <li>Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B)</li> <li>Capital Gains (S: 45, 48, 49, 50, 54, 54F, 54EC) restricted to computation of Capital gain on transfer of residential house property and transfer of shares</li> <li>Income from Other Sources (S: 56 to S: 59)</li> <li>Exclusions From Total Income (S: 10)</li> <li>Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources.</li> </ul>
<b>4</b>	<b>Deduction from Total Income</b>
	Deduction under Chapter VI A with specific reference to computation of Salary Income, House Property Income, Capital Gains and Income from Business and Profession including the new deductions inserted vide the Finance Act as applicable to the Assessment Year 2021-22 including 80C,

	80CCC, 80CCD(1), 80CCD(1B), 80CCD(2), 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80TTA, 80TTB, 80U Income Tax Liability under Old Tax Regime and New Tax Regime
<b>5</b>	<b>Computation of Total Income for Individual and Tax thereon for individual</b>
	<ul style="list-style-type: none"><li>Note- Including adjustments of TDS, Advance Tax, Self-Assessment Tax and Refund</li></ul>
<b>6</b>	<b>Preparation of Income Tax Return for E-Filing</b>
	<ul style="list-style-type: none"><li>Various Income Tax Return Forms, 26AS and Due Dates of E-filing of Income Tax Returns</li><li>Pre-requisites of E-filing of Income Tax Returns</li></ul>

## Semester- VI

### Direct and Indirect Taxation- II- Indirect Tax

#### Learning Objective

*To acquaint the learners with:*

- The basic concepts, definitions and terms related to Goods and Service tax (GST).
- The concept of Supply along with the rules related to time, place and value of supply.
- Computation of the Goods and Service Tax (GST) payable by a supplier after considering the eligible input tax credit.
- Procedure required for the E-filing of GST returns
- Training to become a tax consultant in preparing the tax planning, tax management. Payment of tax and filing of tax returns.

#### Learning Outcomes

*Learners will be able to:*

- understand various terms related to Goods and Service tax(GST).
- determine the time, place and value of supply.
- know the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc.
- compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.
- determine whether a person is required to obtain registration under GST law.
- E-filing of GST returns

- Have a scope for self-employment as well as for getting good jobs of the competitive market.

<b>Direct and Indirect Taxation Paper-II: Indirect Tax</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Introduction</b>	<b>08</b>
<b>2</b>	<b>Levy and Collection of Tax</b>	<b>08</b>
<b>3</b>	<b>Time, Place and Value of Supply</b>	<b>08</b>
<b>4</b>	<b>Input Tax Credit &amp; Payment of Tax</b>	<b>08</b>
<b>5</b>	<b>Registration under GST Law</b>	<b>08</b>
<b>6</b>	<b>Pre-requisites for E-Filing of GST Returns</b>	<b>05</b>
<b>Total No. of Lectures:</b>		<b>45</b>

<b>Sr. No.</b>	<b>Modules</b>
<b>1</b>	<b>Introduction</b>
	<ul style="list-style-type: none"> <li>• What is GST</li> <li>• Need for GST</li> <li>• Dual GST Model</li> <li>• Definitions</li> <li>• Section 2(17)</li> <li>• Business Section 2(13)</li> <li>• Consideration Section 2(45)</li> <li>• Electronic Commerce Operator Section 2(52)</li> <li>• Goods Section 2(56)</li> <li>• India Section 2(78)</li> <li>• Non-taxable Supply Section 2(84)</li> <li>• Person Section 2(90)</li> <li>• Principal Supply Section 2(93)</li> <li>• Recipient Section 2(98)</li> <li>• Reverse charge Section 2(102)</li> <li>• Services Section 2(105)</li> <li>• Supplier Section 2(107)</li> <li>• Taxable Person Section 2(108)</li> <li>• Taxable Supply</li> <li>• Goods &amp; Services Tax Network (GSTN) 2</li> </ul>
<b>2</b>	<b>Levy and Collection of Tax</b>
	<ul style="list-style-type: none"> <li>• Scope of Supply</li> <li>• Non-taxable Supplies</li> <li>• Composite and Mixed Supplies</li> </ul>

	<ul style="list-style-type: none"><li>• Composition Levy</li><li>• Levy and Collection of tax</li><li>• Exemption from tax</li></ul>
<b>3</b>	<b>Time, Place and Value of Supply</b>
	<ul style="list-style-type: none"><li>• Time of Supply</li><li>• Place of Supply</li><li>• Value of Supply</li></ul>
<b>4</b>	<b>Input Tax Credit &amp; Payment of Tax</b>
	<ul style="list-style-type: none"><li>• Eligibility for taking Input Tax Credit</li><li>• Input Tax Credit in Special Circumstances</li><li>• Computation of Tax Liability and payment of tax</li></ul>
<b>5</b>	<b>Registration under GST Law</b>
	Persons not liable registration <ul style="list-style-type: none"><li>• Compulsory registration</li><li>• Procedure for registration</li><li>• Deemed registration</li><li>• Cancellation of registration</li></ul>
<b>6</b>	<b>Pre-requisites for E-Filing of GST Returns</b>
	<ul style="list-style-type: none"><li>• Various forms and Due Dates</li></ul>

**Direct and Indirect Taxation Paper- I & II**

**Question Paper Pattern**

**(Academic Year: 2021-2022)**

**Internal Examination & Evaluation – 40 Marks**

**(G) Class Test (15 Marks)**

- **All Questions are compulsory**
- **Q. 1- Concept Based Questions (5 Marks)**
- Questions of 1 Mark each (Any 5 out of 7)
- **Q. 2 – Short Concept/Application Based Questions: (10 Marks)**
- Questions of 2 Mark each (Any 5 out of 7)

**(H) Projects/Assignments/Viva-Voce (25 Marks)**

- Projects on Course related Modules/Topics (15 Marks)

**OR**

- Assignments on Practical Aspects of Course Related Modules/Topics (15 Marks)

**AND**

Viva-Voce (10 Marks)

**Semester End Examination (SEE)- 60 Marks**

Maximum Marks : 60  
Number of Questions to be Set : 5 (Five)  
Duration : 2 Hours

Note: **(1) Question No. 1 and 5 are compulsory**  
**(2) Attempt any two questions from remaining Q. No. 2, 3 and 4**

Question No.	Particulars (Nature of Questions)	Marks (Given)	Marks ( To be attempted)
Q1	Concept /Application Based Questions (3 Marks Each) To be given : Seven (07) To be attempted : Any Five (05)	21	15
Q2	Practical Question/s (*)	15	15
Q3	Practical Question/s (*)	15	15
Q4	Practical Question/s (*)	15	15
		10	
Q5	(A) Attempt any three out of five sub questions given (2 marks each) (B) Short Notes: Attempt any three out of five given (3 marks each)	15	15
	<b>Total</b>	<b>91</b>	<b>60</b>

**\*Note – Q. No. 2, 3 & 4 may be divided into sub questions of 10/5, 8/7 or 5/5/5 marks each.**

### References:

#### Direct and Indirect Taxation Paper I

- Students guide to Income Tax (simplified version) by V.K.Singhania and Monica Singhania, Taxmann
- Systematic approach to Income Tax by Ahuja& Gupta, Bharat Law Publication
- Income Tax by T.M. Manorahan, Snow White
- Direct Tax ready reckoner by N.V.Mehta, Kuber Publication
- Indirect Taxes by V.S.Datey, Taxmann Service Tax by S.S.Gupta, Taxmann
- Commentary on M.V.A.T.ACT, 2002 by M.S.Mathuria&DilipPhadke, Maharashtra Sales Tax Vat News
- Indirect Taxes by V.S.Balchandra, Sultanchand
- Direct Taxes by B.B. Lal and N. Vashishta, Pearson Education
- Students Guide to Income Tax (Including Service Tax / VAT) - Simplified Version with Problems and Solutions (Set of 2 Vols) by Dr Monica Singhania Dr. Vinod K Singhania, Taxmann

#### Direct and Indirect Taxation II- GST

- GST Bare Act 2017

- GST Law & Practice - V.S Datey (6th Edition)
- GST Laws – National Academy of Customs, Indirect Tax

## **2. Ability Enhancement Course (AEC)**

### **5. Elements of Operations Research Paper – I and II**

#### **Objectives:**

5. To impart knowledge in concepts and tools of Operations Research
6. To understand mathematical models used in Operations Research
7. To apply these techniques constructively to make effective business decisions and improve its quality
8. Identify optimum solution
9. Improve the objectivity of analysis
10. Minimise the cost and Maximize the profit
11. Improve the productivity success in competition and market leadership.

#### **Outcomes:**

Theory and application of operations research

The curriculum is designed to provide students with a solid foundation in the theory and application of optimization, stochastic process, simulation, and decision analysis, and requires that students have demonstrated a comprehensive understanding of these concepts.

## **Semester I**

### **Modules at a Glance**

#### **Elements of Operations Research Paper - I**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
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1	Introduction and Replacement Theory	15
2	Linear Programming Problems (LPP)	15
3	Transportation Problem	15

**Total No. of Lectures: 45**

**Total number of lectures 45 +Notional45 = 90 lectures = 3 CREDITS**

Sr. No.	Modules
<b>1</b>	<p><b>Introduction and Replacement Theory</b></p> <p><b>Introduction:</b> Meaning and scope of Operations Research, Applications in Business, Commerce and Industry, limitations of Operations Research.</p> <p><b>Replacement Theory:</b> Replacement Models for items that deteriorate with time assuming value money</p> <p>i) constant ii) changes with time. Replacement of items that fail completely using individual and Group replacement.</p>
<b>2</b>	<p><b>Linear Programming Problems</b></p> <p><b>Pre-Requisite</b> (Mathematical Formulation of LPP. Solution to the LPP using Graphical Method. No questions will be asked in examination) Simplex Method and Big M method Duality in LPP. Detection of optimum solution to primal using optimum solution to the dual.</p>
<b>3</b>	<p><b>Transportation Problem</b></p> <p>Description and Formulation of Transportation Problem Initial Basic Feasible Solution by i) North West Corner Rule, ii) Least Cost Entry Method (Matrix Minima), iii) Vogel's Approximation Method. Optimum Solution by MODI Method. Existence of Alternative optimum solution. Impact of change in</p>

some cost Coefficients on optimum solution. Maximization type and Unbalanced Transportation Problems.

## Semester II

### Modules at a Glance

#### Elements of Operations Research Paper - II

Sr. No.	Modules	No. of Lectures
1	Project Analysis	15
2	Theory of Games	15
3	Simulation	15
<b>Total No. of Lectures:</b>		<b>45</b>

**Total number of lectures 45 + Notional 45 = 90 lectures = 3 CREDITS**

Sr. No.	Modules
1	<b>Project Analysis</b>

Basic concepts and Definitions, Gantt Charts and its weaknesses, CPM and PERT networks, Numbering of Events, Contractual Obligation Time, Earliest occurrence time, Latest allowable occurrence Time and Slack Time for Events, Different types of floats for activities. Critical Path Calculations,

Probability Assessment in PERT Networks. Time Cost Trade – Off Analysis for CPM Networks.

## 2 Theory of Games

Basic Concept and Definitions. Two Person Zero Sum Game. Saddle point, Pure and Mixed Strategies. Reducing the size of the game using dominance property. Optimum Solution to a 2x2 game without saddle point.

Graphical solution to 2xn and mx2 games.

## 3 Simulation

Introduction, Methodology of Simulation, Basic Concepts, Simulation Procedure, Application of Simulation, Simulation Monte-Carlo Method: Introduction, Monte-Carlo Simulation, Applications of Simulation, Advantages of Simulation, Limitations of Simulation

### Teaching Methodologies:

Chalk & talk, PPT, Case studies and projects

References:

1. PERT & CPM Principles and Applications by L. S. Srinath
2. Operations Research Principles & Practice by Ravindran, Phillips Sober.
3. Schaum's outline series Theory & Problems of Operations Research by Richard Bronson
4. Operations Research by H. A .Taha
5. Operations Research by Gupta & Hira
6. Operations Research Theory & Applications by J. K. Sharma
7. Operations Research Problems & Solutions by V. K. Kapoor
8. Quantitative Techniques by Shenoy, Shrivastav & Sharma
9. Introduction to Operations Research by Hiller & Lieberman
10. Operations Research Techniques for Management by B. Banerjee
11. Operations Research by Gupta & Manmohan
12. Quantitative Techniques by N. D. Vohra

**Question Paper Pattern  
Semester V  
Elements of Operations Research Paper - I**

**C. Theory (60 Marks)**

**Time :- 2hrs**

Question No.	Module	Maximum Marks
I	Introduction and Replacement Theory	20
II	Linear Programming Problems (LPP)	20
III	Transportation Problem	20

In every question, student has to answer any 2 sub questions out of 3 sub questions.  
Every sub question will carry 10 marks

**D. Internal Marks (40 Marks)**

- i. Class Test I (20 marks)  
(MCQ for 45min)
- ii. Viva and Project (20 Marks)  
(By using Excel Software)

**Semester VI  
Elements of Operations Research Paper - II**

**C. Theory (60 Marks)**

**Time :- 2hrs**

Question No.	Module	Maximum
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		Marks
I	<b>Project Analysis</b>	20
II	<b>Theory of Games</b>	20
III	<b>Simulation</b>	20

In every question, student has to answer any 2 sub questions out of 3 sub questions.  
Every sub question will carry 10 marks

**D. Internal Marks (40 Marks)**

- i. Class Test (20 marks)  
(MCQ for 45min)
- ii. Viva-Voce and Project (20 Marks)  
(case study)

**2. Ability Enhancement Courses (AEC)**

**6. Psychology of Human Behavior at Work (3 Credits)**

**Course Objectives:**

- 1) 1. To impart knowledge and understanding of the basic concepts and modern trends in the field of Psychology of Human Work Behaviour and to foster interest in the field.
2. To create awareness about the role and importance of Psychological factors and processes in the world of work.

**Course outcomes:**

1. Understand the scientific foundations of Organisational Behaviour
2. Identify personal dimensions of personality and attitudes.
3. Understand the applications of Motivation concepts in Industry .
4. Understand the evolving concept of leadership .

***Modules at a Glance***

<b>Sr.No.</b>	<b>Modules</b>	<b>No.of Lectures</b>
1	What is Organisational Behaviour	12
2	Personality, perception and Attitudes	12
3	Motivation concepts and applications	12
4.	Leadership (Project)	06
	Class test	03
	Total	45

**Third year B.Com  
Semester- V  
Psychology of human behaviour at work .**

Sr.No.	Modules/Units
<b>Unit I</b>	<b>What is Organisation Behaviour</b>
	<ul style="list-style-type: none"> <li>a) The importance of interpersonal skills</li> <li>b) What managers do - management functions, roles, and skills</li> <li>c) Enter organizational behavior; Disciplines that contribute to the OB field</li> <li>d) Challenges and Opportunities for OB</li> <li>e) Developing OB Model : Inputs , processes and outcomes .</li> </ul>
<b>Unit II</b>	<b>Personality , perception and attitudes</b>
	<ul style="list-style-type: none"> <li>a) Personality : Definition and determinants</li> <li>b) Big Five Personality Model</li> <li>c) Perception : : Definition , factors that influence perception</li> <li>d) Attitudes - Main components of attitudes; Major Job Attitudes</li> <li>e) Job Satisfaction - Measuring job satisfaction. What causes job satisfaction? The impact of satisfied and dissatisfied employees on the workplace</li> </ul>
<b>Unit III</b>	<b>Motivation concepts and applications</b>
	<ul style="list-style-type: none"> <li>a)Defining Motivation;</li> <li>b) Four early theories of motivation</li> <li>c) Contemporary theories of motivation - Goal Setting Theory: MBO , Reinforcement theory , Equity Theory/ Organizational justice, Expectancy Theory</li> <li>d) Motivating by Job design</li> <li>e)Alternative work arrangements .</li> </ul>
<b>Unit IV</b>	<b>*Leadership</b>
	<ul style="list-style-type: none"> <li>a) Definition of leadership</li> <li>b) Difference between leadership and management</li> <li>c) Emerging trends in leadership</li> <li>d) Authentic leadership</li> <li>e) Mentoring for the future</li> </ul>

\*Unit IV will be considered for Project topics ( CA )

Book for study

Robbins, S. P. Judge, T. A. & Vohra, N. (2013). Organizational Behavior. (15th ed.)( Fourth impression 2017), Indian subcontinent adaptation, New Delhi: Pearson Education, Dorling Kindersley India pvt ltd.

Books for Reference

- 1) Aquinas, P. G. (2013). *Organisational Behavior Concepts Realities Application and Challenges*. (2nd ed.) New Delhi: Excel Books
- 2) Ashliegh, A. M. (2012). *The psychology of people in organizations*. Pearson Education
- 3) Baltus, R. (2012). *Personal psychology for work and life*. Tata McGraw Hill
- 4) Dash, C. (2013). *Organisational behavior*. New Delhi: International Book House
- 5) Gibson, J. L., Ivancevich, J. M., & Konopaske, R.(2013). *Organisations: Behaviour, Structure, Processes*. Tata McGraw Hill
- 6) Greenberg, J. (2013). *Behaviour in organizations* (10th ed.). PHI Learning Private Limited.
- 7) Luthans, F. (2013). *Organisational behaviour: An evidence –based approach*. Tata McGraw Hill
- 8) McShane, S. L., Glinow, M. A., Sharma, R. R. (2012) *Organisational behavior*. (5th ed.): Tata McGraw Hill, New Delhi.
- 9) Pareek, U. & Khanna, S. (2011). *Understanding organizational behavior*. Oxford University Press
- 10) Rajendra, P. Maheshwari, J. & Mahajan, P. (2012). *Business organization management*. (2<sup>nd</sup> Revised ed.) New Delhi: International Book House.
- 11) Riggio, R. (2012). *Introduction to industrial and organizational psychology*. Pearson Education
- 12) Schultz, D. & Schultz,S.(2013). *Psychology and work today*. Pearson
- 13) Shankar, M. (2013). *Organizational behavior*. International Book House
- 14) Sharma, S. (2013). *Organisational behavior*. New Delhi: Tata McGraw Hill.
- 15) Singh, K. (2012). *Organizational behavior text and cases*. New Delhi: Pearson Education

Teaching pedagogy:

Unit I) Short films and chalk & talk

Unit II) Short films, case study discussions, role play , traditional method

Unit III) Short films , case study discussions and chalk & talk

Evaluation scheme



## Psychology of human behaviour at work : Semester V

### I. Continuous Assessment (C.A.)– 40 Marks

- 1) Project ( 20 Marks)
- 2) Class test (20 Marks )

### II .Semester End Examination (SEE)- 60 Marks -02 Credits

#### QUESTION PAPER PATTERN OF SEE

Maximum Marks: 60 Marks

Time: 2 Hours

Note: 1)Attempt all Questions

2) All Questions carry equal marks

3) Attempt any two questions out of three in each question

Question No	Particulars	Marks
Q-1 (from Unit I)	A)Full Length Question B) Full Length Question C) Full Length Question:application based	15 Marks
Q-2 (from Unit II)	A)Full Length Question B) Full Length Question C) Full Length Question: Application based	15 Marks
Q-3 (from Unit III)	A) Full Length Question B) Full Length Question C) Full Length Question: application based	15 Marks
Q4 – All units	Objective type	15 marks

## Psychology of human behaviour at work : Semester VI

### Course Objectives :

- 1) 1. To impart knowledge and understanding of the basic concepts and modern trends in the field of Psychology of Human Work Behaviour and to foster interest in the field.
2. To create awareness about the role and importance of Psychological factors and processes in the world of work.

### Course Outcomes :

1. Understand and analyse the group and team formation .
2. Evaluate the developments of conflict resolutions.
3. Understand the process of Organisational change and Stress management.
4. Understand the emerging concepts of Organisational culture

*Modules at a Glance: Semester VI*

1	Foundations of group behavior and team building	12
2	Power, Conflict and negotiation	12
3	Organisational change and Stress management	12
4.	*Emerging Trends in Organisational Behaviour (Project work)	06
	Class test	03
	Total	45

Third Year B. Com  
Semester- VI

Psychology of human behavior at work

Sr.No.	Modules/Units
Unit I	Foundations of Group behavior and team building
	a) Defining Group and types of group b) Stages of group development c) Group Decision making d) Defining Team, difference between groups and teams; e) Creating effective teams
Unit II	Power, Conflict and Negotiation
	a) Power : Definition and bases of power b) Sexual harassment: unequal power in the workplace c) Defining Conflict; transitions in conflict thought d) The Conflict Process e) Negotiation: Bargaining strategies
Unit III	Organisational change and Stress management
	a) Forces for Change b) Planned change and resistance to change c) Overcoming resistance to change d) Work Stress: Definition and sources of stress e) Managing stress: Individual and organisational approach
Unit IV	*Emerging trends in Organisational Behaviour
	a) Contemporary communication channels b) Social networking and organisations c) Organisational culture d) Creating a positive organisational culture e) Creating an ethical organisational culture.

\*Considered for Project work

Book for study :

Robbins, S. P. Judge, T. A. & Vohra, N. (2013). Organizational Behavior. (15th ed.)( Fourth impression 2017), Indian subcontinent adaptation, New Delhi: Pearson Education, Dorling Kindersley India pvt ltd.

### Books for Reference

- 1) Aquinas, P. G. (2013). *Organisational Behavior Concepts Realities Application and Challenges*. (2nd ed.) New Delhi: Excel Books
- 2) Ashliegh, A. M. (2012). *The psychology of people in organizations*. Pearson Education
- 3) Baltus, R. (2012). *Personal psychology for work and life*. Tata McGraw Hill
- 4) Dash, C. (2013). *Organisational behavior*. New Delhi: International Book House
- 5) Gibson, J. L., Ivancevich, J. M., & Konopaske, R.(2013). *Organisations: Behaviour, Structure, Processes*. Tata McGraw Hill
- 6) Greenberg, J. (2013). *Behaviour in organizations* (10th ed.). PHI Learning Private Limited.
- 7) Luthans, F. (2013). *Organisational behaviour: An evidence –based approach*. Tata McGraw Hill
- 8) McShane, S. L., Glinow, M. A., Sharma, R. R. (2012) *Organisational behavior*. (5th ed.): Tata McGraw Hill, New Delhi.
- 9) Pareek, U. & Khanna, S. (2011). *Understanding organizational behavior*. Oxford University Press
- 10) Rajendra, P. Maheshwari, J. & Mahajan, P. (2012). *Business organization management*. (2<sup>nd</sup> Revised ed.) New Delhi: International Book House.
- 11) Riggio, R. (2012). *Introduction to industrial and organizational psychology*. Pearson Education
- 12) Schultz, D. & Schultz,S.(2013). *Psychology and work today*. Pearson
- 13) Shankar, M. (2013). *Organizational behavior*. International Book House
- 14) Sharma, S. (2013). *Organisational behavior*. New Delhi: Tata McGraw Hill.
- 15) Singh, K. (2012). *Organizational behavior text and cases*. New Delhi: Pearson Education.

Teaching pedagogy:

Unit I) Short film , chalk and talk, textra, flip class

Unit II) Short film, expert lecture , chalk and talk

Unit III) Role play session , short film, chalk and talk ,

Evaluation scheme

Psychology of human behaviour at work: Semester VI

II. Continuous Assessment (C.A.)– 40 Mar Project (20 Marks)

2) Class test with case study analysis

II . Semester End Examination (SEE)- 60 Marks-02 Credits

QUESTION PAPER PATTERN OF SEE

Maximum Marks: 60 Marks

Time: 2 Hours

Note: 1) Attempt all Questions

2) All Questions carry equal marks

3) Attempt any two questions out of three in each question

Question No	Particulars	Marks
Q-1 (from Unit I)	A)Full Length Question B) Full Length Question C) Full Length Question- application based	15 Marks
Q-2 (from Unit II)	A)Full Length Question B) Full Length Question C) Full Length Question: application based	15 Marks
Q-3 (from Unit III)	A) Full Length Question B) Full Length Question C) Full Length Question: application based	15 Marks
Q4 – All units	Objective type	15 marks