# त्रिपुरा विश्वविद्यालय TRIPURA UNIVERSITY

(केन्द्रीय विश्वविद्यालय / A Central University) सूर्यमणिनगर, अगरतला / Suryamaninagar, Agartala त्रिपुरा(प.) /Tripura (W.), पिन / PIN – 799022, भारत / INDIA दूरभाष / Phone : (0381) 237 4801

ई-मेल / E-Mail: registrar@tripurauniv.ac.in वेबसाइट / Website : www.tripurauniv.ac.in

# **CERTIFICATE**

1.3 - Curriculum Enrichment

1.3.1 - Institution integrates crosscutting issues relevant to Professional Ethics, Gender, Human Values, Environment and Sustainability into the Curriculum

The relevant and supporting documents for the above mentioned criteria are attached in annexures.

Registrar

(Dr. Deepak Sharma) Registrar Tripura University

# Core Course No.1002C: Ecology and Environment in History

Objective: the course makes an attempt to apprise the students of History with a crucial issue of ecology and environment

# Course Content:

- A. Scope of Ecology, Ecology-Science or Art, its relation to other subjects, Terminology of Ecology, Basic concept of Ecology, Approaches to Ecology, Component of Environment, Living and Non-Living components, Management and conservation of living and non-living resources of environment for sustainable development, Environmental degradation and its impact on present and future generations.
- B. Environment consciousness in ancient India: Indus Valley civilization; planned urbanization, drainage system, watershed management, waste management, worship of different components of nature, concept of prakriti and purush. Pre-Vedic and Post-Vedic civilization. Forest and wild life management in Maurya and Gupta period small scale industries based on natural resources in ancient India.
- C. Environmental consciousness in Medieval India. Exploration of natural resources for economic development in early Medieval India, exploration of natural resources for sustainable economic and ecological development in Mughal period. Over exploitation and ecological destabilization during later Mughal period.
- D. Environmental and ecological consciousness in Modern India; British economic policy and imperialism; Ruin of India small scale industries; Over exploitation of natural resources; Establishment of industries based on Indian natural resources and its impact on environment and ecology.
- E. Environmental issues after independence: Environmental policies of government of India after independence; the continuing debate between environmental protection and economic development; environmental movements in India- Chipko Movement, Save Narmada Movement, The Silent Valley movement, Impact of global development on Indian Environmental policy.

### Reference Books:

- 1. Stern, Klaus and Rocha, Laurence, Genetics of Forest Ecosystems. Heidelburg, 1974
- 2. Gadgil, Madhava and Guha, Ramachandra, This Fissured Land: An Ecological History of India, Delhi, 1992
- 3. Ribeentrop, B, Forestry in British India, Calcutta, 1900
- 4. RamachandraGuha Omnibus, OUP
- 5. Kannau, K.P., Forest for Industry's profit in Economic and Political Weekly, June 5, 1982.

# Core Course No.1003C: Gender in Indian History

Objective: The course intends to provide students a broad understanding of gender issues in India with a theoretical outlook.

# Course Contents:

- A. Introduction to Gender history: Gender as a category of Historical analysis: Invisibility of women in History, Interdisciplinary approaches to gender history Methodologies of analyzing gender history, Gender and Labour: key concepts of body, class, caste, feminism, gender, masculinity, patriarchy, and sexual division of labour.

  Development of Feminist thought: First wave feminism, Marxist feminism, Socialist Feminism, Second wave Feminism, Third wave feminism, Emergence of Gender/Women Studies in India
- B. The position of women in pre-modern India I (Ancient Period):

  Different debates (Altekar's paradigm and its critique, Orientalist construction of gender relations in ancient India, etc...), Historical representation of women (literary and inscriptional references), Women in different religious traditions, viz. Brahmanical (Vedic and post-Vedic period), Buddhist and Jain, Women in Bhakti tradition.
- C. The position of women in pre-modern India II (Medieval period): Women in the public sphere (rulers, patrons and livelihood earners); Masculinity of the Mughal court culture (body and emotions; norms of masculinity; love, eros and devotion in mystical thought), Women's agency Imperial women (Razia Sultana and Nur Jahan, Mughal marriages with Rajput women), Women in everyday life: harem, women and law and gender relations in the household.
- D. The position of women in Modern India: Culture as a critical site of constructions of gender The bhadramahila, sati, female honor, age of consent bill, widow remarriage, child marriage and purdah., Social reform movements in the 19<sup>th</sup>century C.E.

Women in private/public sphere (women, education and work); Women's rights (19<sup>th</sup> and 20<sup>th</sup> centuries C.E. legislations, which related to women's issue - Regulation XVII of 1829, Regulation VI of 1802, Widow Remarriage Act of 1856, India Act V of 1843, the Age of Consent Act, 1891, ChildMarriageRestraintActof1929,etc.)

Women education (19<sup>th</sup>and 20<sup>th</sup>centuries C.E.): Government (Wood's Despatch, 1854; Hunter Commission of 1882, The Sadler Committee and the Sergeant Committee recommendations of the 20<sup>th</sup>century C.E.) Jyotirao and Savitribai Phule, Tarabhai Shinde and Pandita Ramabhai, Missionary activities

# E. Women's Movement

Women and Indian national movement: Gandhi and women, Participation of women in the Indian national movement

Women' questions: E.V. Ramasami (Thanthai Periyar) and women, Sarojini Naidu

Women's Organizations: All India Women's Conference

# References:

- 1. Agarwal, Bina. "The Gender and Environment Debate". Feminist Studies. (Spring, 1992).
- 2. Agnihotri, Indu and VinaMazumdar. "Changing Terms of Political Discourse: Women's Movement in India, 1970-1990". *Economic and Political Weekly* 30, no. 29. (1994).
- 3. Ali, Daud. Courtly Culture and Political Life in early Medieval India. Cambridge University Press, 2004.
- 4. Anandhi S. Bharadwaj. "Women's Question in the Dravidian Movement c. 1925-1948". *Social Scientist* 19, no. 5/6. (May-Jun, 1991): 24-41.
- 5. Anagol, Padma. *The Emergence of Feminism in India*, 1850-1920. Hampshire: Ashgate Publishing Limited, 2005.
- 6. Bagchi, Barnita. *Pliable Pupils and Sufficient Self-Directors: Narratives of Female Education by Five British Women Writers* 1778-1814. New Delhi: Tulika, 2004.
- 7. Bagchi, Jashodhara, "Representing Nationalism: Ideology of Motherhood in Colonial Bengal". *Economic and Political Weekly*. (October 20, 1990).
- 8. Bagchi, Jasodhara and JabaGuha. Et.al., Loved and Unloved: The Girl Child in the Family. Kolkata: Stree, 1997.
- 9. Basu, Amrita and C. Elizabeth McGrory. Eds. *The Challenge of Local Feminisms: Women's*

# BBA course structure for the academic session 2023-24 Year-I

Year	Semester	Major Courses with course code and L-T-P values	Minor Courses with course code and L-T-P values	Interdisciplinary Courses with course code and L-T-P values	Skill enhancement / Internship / Vocational / Dissertation with course code and L-T-P values	Ability Enhancement Courses with course code and L-T-P values	Common Value- Added Courses/ Project/ Survey with course code and L-T- P values	Credit	Total Credit	Award
I	I	Management Principles & Practice (BS200C) (3-1-0=4)	Managerial Economics (BS244M) (3-1-0=4)	Business Communication (BS266E)(2-1- 0 = 3)	As per annexure I $(1-0-2=3)$		As per annexure I (1-1-0 = 2)	20	- 40	
		Fundamentals of Accounting for Business (BS 201C) (3-1-0=4)								Certificate in Business
	П	Management Accounting (BS202C) (3-1-0 = 4)	Human Resource Management (BS245M) (3-1-0=4)		As per annexure I (2-1-0 = 3)	As per annexure I $(2-1-0=3)$	As per annexure I (1-0-1 = 2)	20	40	Administration (40)
		Marketing Management-I (BS203C) (3-1-0 = 4)								

# BBA course structure for the academic session 2023-24

Year-II

Year	Semester	Major Courses	Minor Courses	Interdisciplinary Courses	Skill enhancement/ Internship / Vocational / Dissertation	Ability Enhancement Courses	Common Value- Added Courses/ Project/ Survey	Credit	Total Credit	Award
П	III	Marketing Management-II (BS204C) (3-1-0=4)	$\mathcal{E}$	Commercial Law (BS267E) (2-1-0=3)	As per annexure I (2-1-0 = 3)		Internship (BS277VA) (1-1-2 = 4)	22		
		Financial Management(BS205C) (3-1-0 = 4)	Behavior (BS246M) (3-1-0 = 4)						42	Diploma in
	IV	Customer Relationship Management (BS206C) (3-1-0=4)	Operations Management (BS247M) (3-1-0=4)	Research Methodology (BS268E) (2-1-0 = 3)		As per annexure I	As per annexure I	20	42	Business Administration (82)
		Financial Market & Institutions (BS207C) (3-1-0=4)				(2-1-0=3)	(1-1-0 = 2)	20		

# Year-III

Year	Semester	Major Courses	Minor Courses	Interdisciplinary Courses	Skill enhancement /Internship/ Vocational / Dissertation	Ability Enhancement Courses	Common Value-Added Courses / Project / Survey	Credit	Total Credit	Award
	Λ	Group1: Marketing: 1. Consumer Behavior (BS208C) (3-1-0=4) 2. Advertising & Sales Promotion (BS209C) (3-1-0=4), 3. Marketing Research (BS210C) (3-1-0=4), 4. Retail Marketing (BS211C)(3-1-0=4)	1. E-Commerce Marketing (BS248M)							
Ш		Group2: Finance:  1. Financial Statement Analysis –I (BS212C) (3-1-0 = 4)  2. Business Taxation (BS213C) (3-1-0 = 4)  3. Advanced Management Accounting (BS214C)(3-1-0 = 4)  4. Insurance Management (BS215C)(3-1-0=4)	OR, 1. Indian Financial System (BS249M) (3-1-0=4),					20	20	
		Group3:Human Resource:  1. Human Resource Planning-I(BS216C)(3-1-0 = 4)  2. Industrial Relations (BS217C) (3-1-0=4)  3. Wages & Salary Administration (BS218C) (3-1-0=4)  4. Human Resource Development-I (BS219C) (3-1-0= 4)	OR, 1. Training & Development (BS250M) (3-1-0 = 4)							

# Year-III

Year	Semester	Major Courses	Minor Courses	Interdisciplinary Courses	Skill enhancement /Internship/ Vocational / Dissertation	Ability Enhancement Courses	Common Value- Added Courses/ Project / Survey	Credit	Total Credit	Award
Ш	VI	Group1: Marketing:  1. Service Marketing (BS220C) (3-1-0=4),  2. Rural Marketing (BS221C) (3-1-0=4),  3. Sales Management & Personal Selling (BS222C)(3-1-0=4)  4. Product & Brand Management (BS223C) (3-1-0=4)  Group2: Finance:  1. Financial Statement Analysis-II (BS224C)(3-1-0=4),  2. International Business Finance (BS225C)(3-1-0=4)  3. Working Capital Management (BS226C) (3-1-0=4)  4. Security & Portfolio Management (BS227C)(3-1-0=4)  4. Security & Portfolio Management (BS227C)(3-1-0=4)  2. Strategic Human Resource:  1. Labour Law (BS228C)(3-1-0=4)  2. Strategic Human Resource Management (BS229C)(3-1-0=4)  3. Human Resource Planning—II (BS230C) (3-1-0=4)  4. Human Resource Development-II(BS231C)(3-1-0=4)	1. Marketing Communication (BS251M) (3-1-0=4), OR,  1. Banking Management (BS252M) (3-1-0 = 4)  OR,  1. Performance Appraisal &Compensatio n Management (BS253M) (3-1-0=4)			As per annexure I (1-1-0=2)		22	20 +22 =42	Degree in Business Admiration( Specialization in Marketing/HR/ Finance (124)

# BBA course structure for the academic session 2023-24 **Year-IV**

Personal Finance (BS239C)(3-1-0=4)  (BS258M) (3-1-0=4), or, Corporate Tax Planning & Management (BS259M)	Year	Semester	Major Courses	Minor Courses	Interdisciplinary Courses	Skill enhancement/ Internship / Vocational / Dissertation	Ability Enhancement Courses	Common Value-Added Courses / Project / Survey	Credit	Total Credit	Award
IV  Group2: Finance (Honours): Global Financial Management (BS236C) (3-1-0 =4) Strategic Financial Management(BS237C)(3-1-0 =4) Corporate Financial Reporting(BS238C)(3-1-0 =4) Personal Finance (BS239C)(3-1-0=4)  Group3: Human Resource (Honours):  Group3: Human Resource (Honours):  4), or, B2B & B2C Marketing (BS257M) (3-1-0= 4)  OR, Risk Management (BS258M) (3-1-0=4), or, Corporate Tax Planning & Management (BS259M)	IV		1.Direct Marketing (BS232C) (3-1-0=4), 2.Industrial Marketing (BS233C) (3-1-0=4), 3.International Marketing (BS234C) (3-1-0=4),	& Tourism (BS254M) (3-1-0 = 4),or, Marketing Ethics (BS255M)(3- 1-0=4),or, Strategic Marketing Management (BS256M) (3-1-0 = 4), or, B2B & B2C Marketing (BS257M) (3-1-0= 4)  OR, Risk Management (BS258M) (3-1-0=4), or, Corporate Tax Planning & Management							keting / HR / Finance
Planning & Management (BS259M)		VII	Global Financial Management (BS236C) (3-1-0 =4) Strategic Financial Management(BS237C)(3-1-0 =4) Corporate Financial Reporting(BS238C)(3-1-0 =4)						20	40	Honours with Research) in Mar (164)
Human Resource Information System (BS240C) (3-1-0=4) Human Resource Accounting (BS241C)(3-1-0= 4) Negotiation and Counseling (BS242C)(3-1-0= 4) HP Andit (BS243C)(3-1-0=4)  HP Andit (BS243C)(3-1-0=4)  HS240C) (3-1-0=4), or, Project Management (BS260M) (3-1-0=4), or, Principles of Banking & Risk Management (BS261M)			(3-1-0=4) Human Resource Accounting (BS241C)(3-1-0 = 4) Negotiation and Counseling (BS242C)(3-1-0= 4)								Business Administration (Honours / Honours with Research) in Marketing / HR / Finance (164)

ИІМ	for governing Human Relation(BS264M) (3-1-0 = 4) or, International HRM (BS265M) (3-1-0=4)  MAJORPROJECT	20	
	Current Trends in HRM(BS262M) (3-1-0 = 4) or, HR Ethics (BS263M) (3-1-0=4) or, Legal frame work		

<b>Proposed</b>	<u>Syllabus f</u>	or 2023-2	4 Academi	<u>c Session</u>

# Proposed Syllabus for 1<sup>st</sup> Year (1<sup>st</sup> & 2<sup>nd</sup> Semester)

Paper Code: BS200C

**Paper Name:** Management Principles & Practice **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** The objective for this course to provide an understanding of the task and functions of management and to acquaint the participants with the developments in concept. Theories and practices in the overall field of management.

# **UNIT I**

Nature and significance of Management, Approaches of management, Contributions of Taylor, Fayol and Barnard, Functions of a Manager, Social responsibility of Managers, Values in management.

# **UNIT II**

The Nature of significance of Planning, Objectives, Steps of Planning, Decision making as key step in planning. The Process and Techniques of Decision Making. Organization: Nature and significance, Approaches, Departmentation, Line and staff relationships, Delegation and Decentralization, Committee system, Department of effective organizing

# **UNIT III**

Staffing, nature and Significance, Selection, Appraisal and Development of Managers. Directing: Issues in managing human factors, Motivation, nature and Significance's, Theories and Techniques.

## **UNIT IV**

Communication Definition and Significance, Process, Barriers of Communication, Building effective communication system. Controlling: Definition and Elements Control Techniques, Coordination, Determinants of an Effective Control system, Managerial Effectiveness.

### **References:**

- 1. Koontz H., Weihrich H. (2009); Principles of Management; Tata Mc Graw Hill; 8<sup>th</sup> Edition.
- 2. Williams C (2009) Principles of Management; South-Western/Cengage Learning; 5<sup>th</sup> Edition.
- 3. Prasad L.M, principles and Practice of Management, Sultan Chand & Sons, 20<sup>th</sup> Edition.
- 4. Jaiswal B. & Maheshwari R.K. (2010), Essentials of Management: NRBC.
- 5. Weihrich Heinz and Koontz Harold (2013); Management: A Global, Innovative, andEntrepreneurial Perspective; Mc Graw Hill; 14<sup>th</sup> Edition.
- 6. Andrew Leigh (2012); The Essentials of Management: Everything you need to succeed as anew manager; Pearson UK; 2<sup>nd</sup> Edition.

Paper Code: BS201C

**Paper Name:** Fundamentals of Accounting for Business **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcomes:** On successful completion of the course, the students will be able to understand the basic concepts of accounting, pass journal entries and prepare ledger accounts, prepare subsidiary books, prepare trial balance and final accounts of proprietary concern, use accounting concepts in spreadsheet

# UNIT I: INTRODUCTION TO ACCOUNTANCY

Introduction – Meaning and Definition – Objectives of Accounting – Functions of Accounting – Users of Accounting Information – Limitations of Accounting – Accounting Cycle - Accounting Principles – Accounting Concepts and Accounting Conventions. Accounting Standards-objectives-significance of accounting standards.

# **UNIT II: ACCOUNTING PROCESS**

Process of Accounting - Double entry system - Kinds of Accounts - Rules-Transaction Analysis - Journal - Ledger - Balancing of Accounts - Trial Balance - Problems on Journal, Ledger Posting and Preparation of Trial Balance

# **UNIT III: SUBSIDIARY BOOKS**

Meaning – Significance – Types of Subsidiary Books –Purchases Book, Sales Book (With Tax Rate), Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book. Types of Cash Book- Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book (Problems only on Three Column Cash Book and Petty Cash Book).

# UNIT IV: FINAL ACCOUNTS OF PROPRIETARY CONCERN

Preparation of Statement of Profit and Loss and Balance Sheet of a proprietary concern with special adjustments like Depreciation, Outstanding and Prepaid Expenses, Outstanding And Received In Advance of Incomes, Provision for Doubtful Debts, Drawings and Interest On Capital.

# **UNIT V: EXPERIENTIAL LEARNING**

Creation of Subsidiary Books in Spreadsheet: Purchases Book, Sales Book (With Tax Rate), Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book. Types of Cash Book Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book. Preparation of Statement of P/L, Balance Sheet in Spreadsheet.

## **Reference Books:**

- 1. Hanif and Mukherjee, Financial Accounting, McGraw Hill Publishers
- 2. Arulanandam & Raman; Advanced Accountancy, Himalaya Publishing House
- 3. S.Anil Kumar, V.Rajesh Kumar and B.Mariyappa–Fundamentals of Accounting, Himalaya Publishing House.
- 4. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
- 5. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
- 6. M.C. Shukla and Goyel, Advanced Accounting, S Chand.

Paper Code: BS244M

**Paper Name:** Managerial Economics **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Objective:** To impart basic knowledge of the concepts and tools of Economic Analysis asrelevant for Business Decision-Making.

### UNIT I

Nature and Scope of Managerial Economics: Basic Tools- Opportunity Cost principle, Incremental principle, Equi-Marginal Principle. Principle of Time perspective, Discounting Principle. Uses of Managerial Economics.

Demand Analysis: Demand Theory, The concepts of Demand, Determinants of Demand. Demand Function and Elasticity of Demand and its uses in Business decisions.

# UNIT II

Production Analysis: Concept of Production, Factors, Laws of Production, Economies of Scale, Economies of Scope, Production functions.

Cost Analysis: Cost Concept, Types of Costs, Cost function and cost curves, Costs in short and long run, LAC and Learning Curve.

# UNIT III

Market Analysis: Price-output determination in different markets, Perfect competition, Monopoly, Price discrimination under monopoly, Monopolistic competition, Duopoly and Oligopoly markets, Different pricing policies.

# **UNIT IV**

Introduction to Macro Economics. National Income Aggregates. Concept of Inflation- Inter-Sectoral Linkages: Macro Aggregates and Policy Interrelationships – Tools of Fiscal and Monetary Policies. Profit Analysis: Nature and Management of Profit, Profit Theories, Function of Profits, Profit policies.

# Recommended book(s)

- 1. Agarwal M.K. (2015), Industrial Economics, New Age International.
- 2. Thomas & Maurice (2015), Managerial Economics, Tata McGraw Hill
- 3. Koutsoyiannis.A. (2013) Modern Micro Economics. Mc Millan
- 4. Peterson H.C & Lewis (2003) Managerial economics, Tata McGraw Hill

Paper Code: BS266E

**Paper Name:** Business Communication **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** This course aims to develop communication skills in equip students with a broad-based knowledge business communication.

# **UNIT I**

Introduction to business communication, characteristics of effective organizational communication, basic forms of communication, process of communication, Barriers to Communication, Principles of effective business communication.

# **UNIT II**

Oral communication: Purpose, Advantages & Disadvantage, Principles of Oral Communication, Effective Listening, Non-verbal Communication. Written communication: Purpose, Advantages & Disadvantage, Principles of Written Communication, Effective writing techniques. Employment Communication: Application letter and Resume writing,

## UNIT III

Conduct of meeting – agenda, notice, notes, minutes, office memorandum, office orders, press release, Business Letter Writing – Need, Functions and kinds, layout and types. Report Writing – problems, organization and techniques. (Practical's/Projects)

# **UNIT IV**

Corporate Communication: Scope, Components, Corporate communication and Public relations, Role of Social Media in Communication. Role of Technology in Communication (ICT's), Business Etiquettes.

# **References:**

- 1. Pal R. (2012) Business Communication, Sultan Chand & Sons Publication.
- 2. Bisen V. & Priya (2019), Business Communication, New Age International.
- 3. M.K. Sehgal & V. Khetrapal Business Communication (Excel Books).
- 4. Chaturvedi P.D. (2006) Business Communication, Pearson Education.
- 5. Lesikar RV & Pettit Jr. JD (2018), Basic Business Communication: Theory & Application, Tata Mc Grow Hill.
- 6. Tayler Shinley (2016), Communication for Business, Pearson Education.

Paper Code: BS202C

**Paper Name:** Management Accounting **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** The learner will be able to describe and recognize the principals of management accounting. The learner will be able identify, interpret, and express principals of management accounting with reference to syllabus. The learner will be able to calculate and solve practical problems based on syllabus of management accounting.

# Unit I

Introduction to Management Accounting: Conceptual understanding, Relation between Management Accounting and Cost Accounting, Role of a management account in modern business world.

### Unit II

Standard costing: Meaning, Concepts and Objectives, Merits and Demerits of Standard costing, Prerequisite for establishment of standard costing, Efficiency and Activity Ratios, Variance Analysis and Control.

# **Unit III**

Budgetary Control: Concepts and Objectives, Merits and Demerits of Budgetary Control, Fixed and Flexible Budget, Cash Budget and master Budget, Zero based Budgeting

# **UNIT IV**

Methods of costing: Job costing- need and importance, Process Costing-Meaning, significance and problems, Concept of Target costing and Life Cycle Costing.

# **Books Recommended:**

- 1. Jawahar Lal, Cost Accounting, Tata McGraw Hill New Delhi
- 2. B.M. Lall Nigam and I.C. Jain, Cost Accounting, Principles, Methods and Techniques, PHI Pvt. Ltd, New Delhi
- 3. Bhabator Banerjee, Cost Accounting Theory and Practice, PHI Pvt. Ltd, New Delhi.
- 4. H. V. Jhamb, H. V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt Ltd, New Delhi
- 5. M. N. Arora, Cost Accounting Principles and Practice, Vikas Publishing House, New Delhi.
- 6. M.C. Shukla, T.S. Grewal and M P. Gupta, Cost Accounting, Text and Problems, S. Chand & Co. Ltd., New Delhi
- 7. S.P. Jain and K. L. Narang, Cost Accounting, Principles and Methods, Kalyani Publishers, Jalandhar
- 8. S. N. Maheshwari & S.N. Mittal, Cost Accounting, Theory and Problems, Shri Mahabir Book Depot, New Delhi

Paper Code: BS203C

**Paper Name:** Marketing Management - I **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcomes:** On successful completion of the course, the students will be able to understand the concepts and functions of marketing, analyze marketing environment its impact on the business, describe marketing mix and also strategize marketing mix, describe service marketing mix, understand the various acts related to marketing.

# Unit-I

**Fundamentals of Marketing:** Introduction to Marketing, Evolution of Marketing, Meaning and Definitions, Objectives, Importance and Functions of Marketing, Traditional Marketing Concept vs Modern Marketing Concept. Marketing V/S Selling, Marketing Myopia, Approaches to Marketing

# **Unit-II**

Marketing Research & Marketing Environment: Meaning of Marketing Research, Process, Barrier in Marketing Research. Concept of Marketing Environment, Environmental Scanning, Benefits of Environmental Scanning, Components of Marketing Environment.

# **Unit-III**

Marketing Psychology & Consumer Buying Behaviour: Creating customer value, Satisfaction & Loyalty, Model of Consumer Behavior, Consumers use or Disposal of Products, Business Buying Process

# **Unit-IV**

**Identifying Market Segments and Targets:** Segment Marketing, Niche Marketing, Local Marketing, Individual Marketing, Consumer Market Segmentation Bases, Business Market Segmentation Bases, Market Targeting, Market Fragmentation and Consolidation.

- 1. Marketing Management Kotler, Keller, Koshi and Jha
- 2. Marketing Paul Baines, Chris Fill, Kelly Page
- 3. Marketing Management Ramaswamy, Namakumari
- 4. Marketing Management Tapan K. Panda
- 5. Marketing 3.0 Kotler, Kartajaya, and Setiawan
- 6. Sontakki, Marketing Management, Kalyani Publishers.

**Paper Code:** BS245M

**Paper Name:** Human Resource Management **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** On successful completion of the course, the students will be able to understand the concepts and principles of Human Resource Management. They should be able to define key HR terms, explain the importance of HR functions within organizations, and describe the roles and responsibilities of HR professionals, basics of recruitment and selection processes. They will be also able to understand concept of performance appraisal and ability to handle conflicts, address grievances, and promote employee well-being.

# **Unit 1: CONCEPT OF HUMAN RESOURCE MANAGEMENT:**

Meaning, Definition, Nature, Scope, Objectives, Importance, Functions, Qualities and Role of HR Manager, HRM- A Line or Staff Function, Difference between Personnel Management & Human Resource Management.

# **Unit 2: HUMAN RESOURCE PLANNING AND JOB ANALYSIS:**

Meaning, Definition, Objectives, Importance, Levels of HRP, Process, Barriers to HRP, Requisites for successful HRP.

Job Analysis: Meaning, Uses, Process, Methods of Data collection, Concept of Job Design, Techniques.

# Unit 3: RECRUITMENT, SELECTION AND TRAINING & DEVELOPMENT:

Recruitment: Definition, Factors affecting Recruitment, Sources, Process; Selection: Meaning, Definition, Process.

Training and Development: Concept, Objectives, Benefits, Need, Steps, Methods.

# Unit 4: PERFORMANCE APPRAISAL AND EMPLOYEE GRIEVANCES MANAGEMENT

Meaning, Objectives, Process, Methods, Problems, Making Performance Appraisal Effective, Steps to Appraisal. Employee Discipline. Employee Grievances: Concept, Form, Causes, Effects, Model Grievance Procedure, Guideline for handling Grievances, Absenteeism; Causes and Control.

- 1. Human Resource Management (Text & Cases) K.Aswathappa Tata Mcgraw Hill
- 2. Human Resource Management N.K.Singh Excel Books
- 3. Human Resource Management P.Subba Rao Himalaya Publications
- 4. Human Resource Management Saiyadain Tata Mcgraw Hil

# Proposed Syllabus for 2<sup>nd</sup> Year (3<sup>rd</sup> & 4<sup>th</sup> Semester)

Paper Code: BS204C

**Paper Name:** Marketing Management - II **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** On successful completion of the course, the students will be able to Understand the concepts of product life cycle and branding and new product development process, marketing ethics, concept and functions of integrated marketing channels and concept of integrated marketing communication.

# **Unit-I**

Products, Pricing and Branding Decisions: Product Levels, Classifications of Product, Product Life-Cycles and Marketing Strategies, New Product Development Process, New Product Adoption Process, Branding: Definition of Brand, Types of Brands, Branding Strategies, Packaging, Labelling, Pricing and Product Costs, Setting Price, Adopting the Price, Responding to Price Changes.

# **Unit-II**

Marketing Ethics and Innovations in Marketing: Meaning and Definition of Marketing Ethics, Ethical Decision-Making Process, Concept of - Green Marketing, Online Marketing, Digital Marketing, Content Marketing, Social Media Marketing.

# **Unit-III**

Designing and Managing Integrated Marketing Channels: Definition of Marketing Channel, Importance, Hybrid Marketing Channel, Channel Functions and Flows, Channel Levels, Channel Design Decisions, Channel Management, Channel Integration, Retailing, Wholesaling, Market.

# **Unit-IV**

Designing and Managing Integrated Marketing Communications: IMC to Build Brand Equity, Communication Process Models, Developing Effective Communication, Marketing, Communications Mix and Implementation of IMC Tools.

- 1. Marketing Management Kotler, Keller, Koshi and Jha
- 2. Marketing Paul Baines, Chris Fill, Kelly Page
- 3. Marketing Management Ramaswamy, Namakumari
- 4. Marketing Management Tapan K. Panda
- 5. Marketing 3.0 Kotler, Kartajaya, and Setiawan

Paper Code: BS205C

**Paper Name:** Financial Management **Total Credit:** 4 (L-T-P = 3-1-0)

# **Course Outcome:**

- 1. Provide an in-depth view of the process in financial management of the firm.
- 2. Develop knowledge on the allocation, management and funding of financial resources.
- 3. Improving students' understanding of the time value of money concept and the role of a financial manager in the current competitive business scenario.
- 4. Enhancing student's ability in dealing short-term dealing with day-to-day working capital decision; and also, longer-term dealing, which involves major capital investment decisions and raising long-term finance.

# **UNIT 1:**

**INTRODUCTION TO FINANCIAL MANAGEMENT**- Meaning, Need and objectives of Financial Management; Goal of a Firm; Profit Maximization V/s Wealth Maximization; Concept of Valuation; Valuation of Equity Share; Valuation of Preference; Valuation of Debenture. Time Value of Money- Basic concept viz. compounding, discounting; Present Value of a Single Amount; present Value of an annuity; Future value of a Single Amount; Future value of an annuity.

# **UNIT 2:**

**CAPITAL STRUCTURE-** Meaning and Importance of Capital Structure; Factors determining capital structure; Theories of Capital Structure viz. Net Income Approach, Net Operating Income Approach, Traditional Approach, Modiglini and Miller Approach; Factors influencing capital structure; EBIT& EPS analysis; Leverages (Operating Leverage, Financial Leverage, Combined Leverage).

### **UNIT 3:**

**COST OF CAPITAL AND CAPITAL BUDGETING**-Meaning and significance of cost of capital; Calculating cost of debt, Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital; Capital expenditure decisions; Pay-back period; return on investment; discounted cash flow, Dividend Policies

### **UNIT 4:**

**WORKING CAPITAL MANAGEMENT-** Nature, Significance and classification of Working Capital; operating cycle and factors determining of working capital requirements (including problems); Management of working capital – cash, receivables, and inventories (Problems).

- i. Financial Management: I.M. Pandey, Vikas Publications.
- ii. Basic Financial Management: Khan & Jain, Tata McGraw Hill.
- iii. Financial Management (Text and cases): Khan & Jain, Tata McGraw Hill.

Paper Code: BS246M

**Paper Name:** Organizational Behaviour **Total Credit:** 4 (L-T-P = 3-1-0)

Course Outcome: On successful completion of the course, the students will be able to gain a deep understanding of individual and group behaviour, motivation, perception, and attitudes in the context of organizations. They will be able to explain the impact of these factors on employee performance, job satisfaction, and overall organizational climate. Several important skills and knowledge areas that students should develop throughout the course. It reflects the practical and theoretical understanding of how individuals and groups behave within organizational settings, and how this knowledge can be leveraged to enhance organizational effectiveness.

# Unit I

Study of Organization Behaviour: Definition, Elements, Nature, Scope, Contributing Disciplines to O.B., Challenges & Opportunities for O.B

Concept of Organisation, Types, Importance, Organisational Designs (Simple, Bureaucracy and Matrix), New Designs (Team Structure, Virtual Organisation), Hawthorn Studies

# **Unit II**

Personality Perception & Motivation: Concept of Personality, Determinants, Types, (Introvert, Extrovert, Type A, Type B), Theories, (Trait, Self, Psychoanalytical, Social theories, Job-Fit), Perception: - Definition, Process, Factor Influencing

Motivation – Concept, Theories (Maslow, Vroom's Expectancy, Porter & Lawler theories), Application of Motivation

# **Unit III**

Learning, Attitudes and Values:

Learning: Concept, Theories (Classical Conditioning, Operant Conditioning, Social Learning), Concept of Reinforcement

Attitude & Values: Definition, Types, Formation of Attitudes and Values – Job Satisfaction, Job Involvement.

# **Unit IV**

Group Behaviour And Organizational Development: Definition of Group, Classification, Importance, Stages of Group Development, Group Decision Making. An Overview of Organizational Effectiveness, Change and Development, Approaches to Manage Organisational Change and Development (Lewin 3 Stage Model, Action Research, OD)

- 1. Organisational Behaviour S. P. Robbins Pearson Publication
- 2. Organisational Behaviour Robbins, Judge, Sangchi Pearson Publication
- 3. Organisational Behaviour-Text & Cases Shekharan Tata Mcgraww Hill
- 4. Organisational Behaviour K. Aswathapa Himalaya Publications
- 5. Understanding Organisational Behaviour Udai Pareek Oxford University Press

**Paper Code:** BS267E

**Paper Name:** Commercial Law **Total Credit:** 3 (L-T-P = 2-1-0)

**Course Outcome:** By the end of the course, students should be able to understand fundamental legal concepts and principles applicable to commercial transactions, analyze and apply legal rules to various business scenarios and contracts, recognize potential legal issues and risks in business operations.

# **UNIT 1: INDIAN CONTRACT ACT, 1872:**

Introduction, essentials of a valid contract, classification of contract according to their enforceability, Formation and Performance, offer and Acceptance, consideration, capacity to contract, Free consent - Coercion, Undue influence, void voidable unenforceable and illegal Agreements', discharge of contract termination of contract, Preach of contract - Remedies, Damages, Indemnity, guarantee.

# **UNIT 2: SALE OF GOODS ACT, 1930:**

Formation of contracts of sale, goods and their classification, price, conditions and warranties, transfer of property in goods, performance of the contract of sale, unpaid seller and his rights, sale by auction, hire purchase agreement, Sales & Agreement to Sale.

# **UNIT 3: COMPANIES ACT, 2013:**

Nature and kind of companies, formation, Memorandum and Articles of Association - contents, procedures for allegation, prospectus, capital shares, debentures, borrowing powers, minimum subscription, etc.

# UNIT 4: LAWS RELATING TO PATENTS, TRADEMARKS AND COPYRIGHTS:

Meaning and Scope of Patent Act and Amendments of WTO Agreements, Rights of Patentee, Infringement, Remedies, Trademarks, Copyright.

- 1. Commercial and Industrial Law Dr. N. D. Kapoor S. Chand and Sons
- 2. Company Law Taxman
- 3. Business Law P.S.H Pillai, Bagavathi S. Chand and Co. Ltd
- 4. Business Law Bulchandani Himalaya Publishing House
- 5. Business Law S.N. Maheshwari Himalaya Publishing House

Paper Code: BS15C

**Paper Name:** Customer Relationship Management **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome**: By the end of the course, students should be able to understand the concepts and importance of Customer Relationship Management (CRM), analyze customer needs and expectations to design effective CRM strategies, dynamics in CRM, apply CRM technologies and tools for managing customer interactions and concept of eCRM

### Unit 1:

Fundamentals of Customer Relationship Management: Meaning and definitions of CRM, Benefits of CRM, reasons for adopting CRM, Conceptual Foundations of Customer Relationship Management. Types, Stages and Issues in CRM.

# Unit 2:

Dimensions of Customer Relationship Management:

Customer Satisfaction: Meaning and Definitions, Customer Satisfaction Models, Measuring Customer Satisfaction, ISO Guidelines.

Customer Loyalty: Concept, Principles, Significance, and Dimensions of Customer Loyalty, Consumer Experience, Consumer Engagement.

# Unit 3:

Information Technology in Customer Relationship Management, Technological Development in CRM. Information Technology Implementation in CRM. Features, Advantages and Functional components of eCRM. Customer Relationship Management through Information Technology Tools.

# Unit 4:

Emerging Dimensions and Dynamics in Customer Relationship Management, Customer Recall, Retention and Experience Management. Service Failure and Service Recovery Management. Application of Customer Relationship Management in different sectors, Role of Social Media.

- 1. Jagdish N Sheth, Parvatiyar Atul, G Shainesh; (2013), Customer Relationship Management: Tools and Applications Paqperback; McGraw Hill Education.
- 2. Rai A K (2012), Customer Relationship Management by Prentice Hall India.
- 3. Jill Dyche, (2001), Customer Relationship Management; Pearson Publication
- 4. N Mullick; (2016), Customer Relationship Management Paperback; Oxford University Press.
- 5. Mukherjee; (2007), Customer Relationship Management: by Prentice Hall India.

Paper Code: BS207C

**Paper Name:** Financial Market & Institutions **Total Credit:** 4 (L-T-P = 3-1-0)

Course Objective: This course is aimed at study of the fundamentals of financial markets and financial instruments, the features of the formation of modern financial markets, on the practical application of financial instruments, the types of financial institutions and their roles and functions in the financial markets. Students will be able to properly evaluate investment risks; build relationships with various financial institutions and intermediaries; evaluate the investment as a financial asset and use the various tools of the financial market; use strong financial-analytical skills and apply them to solve investment problems.

# Unit – I

**OVERVIEW:** Meaning, Nature and functions of financial system, structure of Indian financial system, components of Indian financial system, financial regulations of RBI, Other Regulatory Institutions of India, Financial Sector reforms.

# Unit-II

**BASICS OF MONEY MARKET AND BOND MARKET**: Meaning and feature of money market, participants in money market operations, Function of money market, money market instruments: C paper, T-Bill, C-Deposits. Role of RBI in promoting money market, Current scenario and issues.

# **Unit-III**

**BASICS OF CAPITAL MARKET AND STOCK MARKET**: Meaning and feature of capital market, capital market instruments, Types of capital market & issue procedure, Stock Exchange operations in India, current issues. Role of SEBI in promoting capital market & protecting the interest of investors, current issues.

# Unit – IV

**NON-BANK FINANCIAL INTERMEDIARIES AND STATUTORY FINANCIAL ORGANIZATIONS**: Provident fund and pension fund, Insurance companies, Miscellaneous Non-bank Financial Intermediaries, Non-Bank statutory Financial Organizations, Meaning, Feature & Importance of Mutual Funds, organizational structure of mutual fund, classification of mutual fund, mutual fund operations in India, Current Issues.

- 1. Financial Institutions and Markets, L M Bhole and Jitendra Mahakud, MC McGraw Hill.
- 2. Financial Institutions and Markets, Meir Kohn, Oxford university press
- 3. Indian Financial System, M Y Khan, Tata McGraw Hill.

**Paper Code:** BS247M

**Paper Name:** Operations Management **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome**: By the end of the course, students should be able to understand the fundamental concepts and theories of operations management, TQM, to analyze and solve operational problems in different business contexts and to develop skills in facilities location and scheduling, inventory planning and six sigma.

# **Unit 1: OPERATIONS MANAGEMENT: TRENDS AND ISSUES**

Manufacturing trends in India, Services as part of Operations Management, Operations management: A system perspective, challenges in operations management Determinants of Process Characteristics in Operations, Types of Processes and operations Systems, Layout Planning, Implications of layout planning, Types of layouts, Design of Process Layout, Design of product layouts.

# **Unit 2: TOTAL QUALITY MANAGEMENT**

The quality revolution, Quality Gurus, Definitions of quality, Total Quality Management, Quality management tools, Quality certifications and Awards, Design of quality assurance systems.

# **Unit 3: FACILITIES LOCATION & SCHEDULING OF OPERATIONS**

Globalization of operations, Factors Affecting Location Decisions, Location Planning Methods. The Need for Scheduling, Scheduling: Alternative Terms, The Loading of Machines, The Scheduling Context, Scheduling of Flow shops, Scheduling of Job shops, Input-Output Control.

# **Unit 4: INVENTORY PLANNING AND SIX-SIGMA**

Inventory Planning for independent Demand Items, Types of inventory, Inventory Costs, Inventory Control for Deterministic Demand Items, Handling uncertainty in Demand, Inventory control systems, Selective control inventory, Inventory Planning for Single-period Demand.

The Six-Sigma approach to Quality Control Management, Defects Per million Opportunities (DPMO), Organizations for Six-Sigma Quality, Process Control Fundamentals, Setting up a process Control System, Process improvement in the Long run, Six sigma and the process capability.

- 1. Operations Management: Theory & Practice B. Mahadevan Pearson Education
- 2. Operations Management Heizer Dorling Kindersley
- 3. Operations Management for Competitive Advantage Chase-Jacobs-Aquilano TMH

Paper Code: BS268E

**Paper Name:** Research Methodology **Total Credit:** 3 (L-T-P = 2-1-0)

**Course Outcome:** By the end of the course, students should be able to understand the fundamental concepts and stages of the research process, application of appropriate research methods and techniques to address business research questions, to collect, analyze, and interpret data using quantitative and qualitative approaches and to develop skills in designing research proposals and communicating research findings.

# **Unit 1: INTRODUCTION TO RESEARCH METHODOLOGY:**

Meaning, Objectives, Types of Research, Importance, Approaches, Research Process, criteria of a good Research. Features of a good Design, Different Research, Designs, and Basic Principles of Experimental Designs.

# Unit 2: SAMPLING DESIGN & MEASUREMENT & SCALING TECHNIQUES:

Census Vs Sample survey, steps in sampling Design, Criteria for selecting a sampling procedure, Types of Sample Design, Simple Vs Complex Random Sampling Designs & Techniques. Measurement in Research, Measurement Scales, Errors in Measurement, Measurement Tools, Meaning of Scaling, Scale classification Bases, Scale Construction Techniques.

# **Unit 3: METHODS OF DATA COLLECTION:**

Types of data, Collection of Primary Data, Difference between questionnaires & schedules, some other methods of data collection, Collection of Secondary data, Selecting Appropriate data collection method, Guideline for Constructing questionnaire/ Schedule, Guideline for successful interviewing, Difference between survey & Experiment.

# **Unit 4: TESTING OF HYPOTHESES AND REPPORT WRITING:**

Definition Hypotheses, Testing of Hypotheses, Procedure for hypotheses Testing, Measuring the Power of a Hypothesis Test, Important Parametric Test: Student's T test, ANOVA, Chi Square test. Meaning of Interpretation, Technique of interpretation, Precaution in Interpretation, Significance of Report writing, Different steps for Report writing, layout of the Research Report, Precautions for writing Research Report, Role of Computer in Research.

- 1. Research Methodology C.R. Kothari New Age
- 2. International Business Research Methods Zikmund, Berry, Babin South Western
- 3. Statistics for Management Richard L Levin, David S Rubin P

# Proposed Syllabus for 3<sup>rd</sup> Year (5<sup>th</sup> & 6<sup>th</sup> Semester)

Paper Code: BS208C

**Paper Name:** Consumer Behaviour **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** The objective for this course to provide the basic concepts and models of consumer behavior, make the students able to analyze the effects of psychological, socio-cultural and demographic factors on the consumer decision process with their results and to distinguish the relationship between consumer behavior and marketing practices.

# UNIT I: INTRODUCTION TO CONSUMER BEHAVIOUR:

Introduction, Evolution of Consumer Behaviour, Factors affecting Consumer Behaviour, Scope & Application, Models of Consumer Behaviour (Nicosia, Howard-Sheth Model), Communication & Consumer Behaviour.

# UNIT 2: THE INFLUENCING FACTORS ON CONSUMER:

Personality: Nature, Theories (Freudian, Neo- Freudian, Trait), Brand Personality. Motivation: Introduction, Dynamics of Motivation, Hierarchy of Need Theory, Motivational Research. Learning: Elements, Theories (Classical Conditioning, Operant Conditioning, Observational **Learning**), Measurement of Consumer Learning. Perception: Elements, Dynamics, Product Positioning, Perceived Price - Quality Relationship, Perceived Risk. Attitude: Introduction, Models (Tri-component Attitude Model, Attitude – Towards - The – Ad – Model), Attitude Formation.

# UNIT 3: CONSUMER IN THEIR SOCIAL & CULTURAL SETTING:

Culture: Introduction, How Cultures are learned, Measurement of Culture. Social: Introduction, Different Social classes in India, Measurement of Culture. Situational: Introduction, Types of Situations (Purchase, Consumption, Communication), Situational influences on Consumer Behaviour.

# UNIT 4: CONSUMER DECISION MAKING PROCESS & CURRENT & RELATED ISSUES:

Introduction, Levels, Model of Consumer Decision Making, Gifting Behaviour, Post Purchase Behaviour.

Organisational Buying Behaviour: Introduction, Organisational Buyer Characteristics, Process; Consumerism; e-Commerce & Consumer Behaviour.

- 1. Consumer Behaviour Schiffman and Kanuk PHI
- 2. Consumer Behaviour and Marketing Action Henry Assael Cengage Learning
- 3. Consumer Behaviour in Indian Context P.C.Jain and Monika Bhatt S.Chand
- 4. Consumer Behaviour-Text & Cases Satish K. Batra & S. H. H. Kazmi Excel Books

Paper Code: BS209C

**Paper Name:** Advertising & Sales Promotion **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** The objective for this course to examine the importance of market segmentation, position and action objectives to the development of an advertising and sales promotion program and to develop creative strategies for advertising, plan media strategy, scheduling, and vehicle selection and to assess strategic uses of sales promotions.

# **ADVERTISING**

**Unit 1:** Introduction, Nature and Importance, Different Advertising Functions, Types of Advertising, Economic Aspects of Advertising, Legal and Ethical Aspects of Advertising, Criticism of Advertising, Setting Advertising Objectives and Budget. Advertising and Communication (Communication Model – Basic and Advertising Communication Model), Role of Source, Encoding & Decoding of Messages, Media, Audience, Feedback, Noise.

Creative aspects of Advertising: Introduction, The Planning and Managing Creative Strategy, Copy (Concept, How to Write Copy for Print and Broadcast Media), Advertising Appeals, Layout Planning.

**Unit 2:** Advertising Media and Planning: Introduction, Different Types of Media, Media Planning and Scheduling, Advertising Campaign Planning.

Roles of Advertising Agency: Introduction, Types, Function, Layout, Advertising Agency and Client Relationship Impact of Advertising: Consumer Behaviour and Advertisement: Introduction, Cultural, Social and Behavioral Influence on Consumer Decision

# SALES PROMOTION

**Unit 3:** Introduction, Concept, Nature, Function, Limitations of Sales Promotion, Reasons for Rapid Growth, Types of Sales Promotion Schemes.

Sales Promotion Objectives, Pull and Push Strategies, Sales Promotion and Consumer Behaviour: Theories (Classical Conditioning, Instrumental Conditioning, Dissonance Theory), Consumer Decision Making Related to Sales Promotion

**Unit 4:** Sales Promotion Design: Promotion Choice, Approaches, Product Choice, Market Areas, Timing, Duration and Frequency; Sales Promotion Budget: Concept, Various Techniques of Fund Allocation; Characteristics Successful Sales Promotion; Sales Promotion Effectiveness Sales Promotion Schemes: Sample, Coupon, Price Off, Premium, Contests, POP, Trade Fairs and Exhibitions, Internet Promotion

- 1. Advertising Principles and Practice Wells, Moriarty, Burnett Pearson Publication
- 2. Advertising Management Jethwaney and Jain Oxford University Press
- 3. Advertising and Sales Promotion Kazmi and Batra Excel Books
- 4. Advertising and Promotion Belch and Belch Tata McGraw Hill

Paper Code: BS210C

**Paper Name:** Marketing Research **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** Upon successful completion, students will have the knowledge and skills to: Identify marketing problem(s) to assist in decision making, choose the appropriate methodologies to acquire evidence in an ethical manner to address the marketing problem. Retrieve primary and secondary data to solve the marketing problem.

# **Unit 1: MARKETING RESEARCH FUNDAMENTALS:**

Introduction to Marketing Research, Overview of Research, Application and Limitations Marketing Research, Threats of Marketing Research, Marketing Information System, Marketing Decision Support System

# **Unit 2: MARKETING RESEARCH MANAGEMENT:**

Importance of Research Management, Qualities of a Marketing Research Manager, Organizing Marketing Research Function, Evaluation and Control of Marketing Research, Market Research versus Marketing Research, Marketing Research and Marketing Management

# Unit 3: DATA COLLECTION, SAMPLING DATA PROCESSING, RESEARCH ANALYSIS AND REPORTING:

- **a. Primary Data**, Collection of Primary Data (Observation, Methods of Observation, Questionnaire, Designing questionnaire, Choice of Survey Method)
- **b. Secondary Data** (Basic details related to Secondary Data, Sources of Secondary Data)
- **c. Sampling Designs** (Some Basic Terms, Advantages & Limitations of Sampling. The Sampling Process, Types of Sample Design, Characteristics of a Good Sample Design)
- **d. Interviewing:** Conditions for a successful Interview, Selection for Interviewers, Training of Interviewers, Qualitative Research
- e. Data Processing, Data Analysis Measures of Central Tendency, Testing of Hypothesis

# Unit 4: SELECTED APPLICATIONS OF MARKETING RESEARCH:

- **a. Sales Analysis and Forecasting:** Sales Analysis, the Concept of Market Potentials, Methods of Estimating Current Demand
- **b. New Product Development and Test Marketing:** New Product Development, Process and Test Marketing
- **c.** Advertising Research: Importance of Advertising, Need for Advertising Research

- 1. Marketing Research G. C. Berry Tata McGraw Hill
- 2. Marketing Research Luck, D. J. & Rubin, R. S. Prentice Hall
- 3. Marketing Research Naresh K. Malhotra Prentice Hal

Paper Code: BS211C

**Paper Name:** Retail Marketing **Total Credit:** 4 (L-T-P = 3-1-0)

# **Course Outcome:** The objective for this course is:

- to familiarize the students with retail management concepts and operations.
- to explain the understanding of retail management and types of retailers
- To discuss an understanding of retail management terminology including merchandize management, store management and retail strategy
- To acquaint the students with legal and ethical aspects of retail management
- To create awareness about emerging trends in retail management

# **UNIT 1: INTRODUCTION TO RETAILING:**

Definition, an overview of Indian Retail Industry, Global Concept, Functions performed by the Retailers, Changing Retail Land space, Growth of Retail in India, Opportunities & Challenges ahead.

Evolution of Retail Formats, Theories of Retail Development, Retail Lifecycle, Classification of Retail Stores, Franchising – A dynamic Retail opportunity

# UNIT 2: RETAIL STORE LOCATION, STORE LAYOUT, DESIGN AND VISUAL MERCHANDISING:

Importance of Store Locations, Types of Locations, Steps in choosing a Retail Location, Legal considerations in Location Decisions, Trade Area Analysis.

Importance of Store design, Objectives of Store design, Store Layouts, Space Management, Visual Merchandising, Atmospherics, and Website Design Considerations.

# UNIT 3: RETAIL MERCHANDISING AND MERCHANDISE BUYING:

Definition, Evolution, Factors affecting Merchandising function, Functions of Merchandise Manager, Functions of a Buyer, Merchandise Planning. Merchandise Buying process, Branding strategies, Category Management.

# **UNIT 4: RETAIL PRICING & MERCHANDISE PERFORMANCE:**

Considerations in setting Retail Price, developing a Pricing Strategy, Price Adjustments, Pricing to increase sales, Analyzing Merchandise Performance, Gross Margin Return on Investment

- 1. Retailing Management Michael Levy, Barton A Weitz, Ajay Pandit The McGraw Hill
- 2. Retailing Management Text & Cases Swapna Pradhan Tata McGraw Hill
- 3. Retail Management A Strategic Approach Barry Berman, Joel R. Evans Pearson Education

Paper Code: BS248M

**Paper Name:** E-Commerce Marketing **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** This course explores the intersection of electronic commerce and marketing strategies. Students will develop an understanding of how businesses leverage digital platforms to enhance marketing efforts, build online presence, and drive sales. The course covers various aspects of e-commerce, including online consumer behavior, digital marketing strategies, e-commerce technologies, and ethical considerations.

**Unit 1: Introduction to E-commerce in Marketing:** Overview of e-commerce and its evolution, The role of e-commerce in modern marketing, Benefits and challenges of e-commerce in marketing.

Online Consumer Behavior: Understanding online consumer psychology, Factors influencing online purchasing decisions, The customer journey in the digital age

**Unit 2: E-commerce Content Strategy:** Content marketing and storytelling in e-commerce, Creating compelling product descriptions and visuals, User-generated content and reviews

**Unit 3: E-commerce Technologies and Platforms:** E-commerce platforms and content management systems (CMS), Payment gateways and security considerations, Mobile commerce (m-commerce) and emerging technologies

**Cross-border E-commerce and Global Marketing:** Expanding reach through international e-commerce, Cultural considerations and localization, Logistical challenges in global e-commerce.

Unit 4: Legal and Ethical Issues in E-commerce Marketing and Future Trends in E-commerce and Marketing: Privacy and data protection in e-commerce, Online advertising regulations and disclosures.

**Future Trends in E-commerce and Marketing:** Emerging technologies and their impact, Sustainability and ethical e-commerce practices, Anticipating shifts in consumer behavior and market dynamics.

- 1. E-commerce 2020: Business, Technology, Society by Kenneth C. Laudon and Carol Traver, Publisher: Pearson
- 2. E-commerce: Business, Technology, Society" by Paul T. Kidd and Michael P. Papazoglou by Paul T. Kidd, Michael P. Papazoglou, Publisher: Wiley
- 3. E-commerce: A Managerial and Social Networks Perspective" by Efraim Turban, Jon Outland, David King, and Jae Kyu Lee by Efraim Turban, Jon Outland, David King, Jae Kyu Lee, Publisher: Springer

# **SEMESTER V (Finance - Major)**

Paper Code: BS212C

**Paper Name:** Financial Statement Analysis – I **Total Credit:** 4 (L-T-P = 3-1-0)

# Course Objectives: Students will be able to understand

- 1. What they can learn by analyzing a firm's financial statements.
- 2. Use common size financial statements as a tool of financial analysis.
- 3. Calculate and use a comprehensive set of financial ratios to evaluate a company's performance.
- 4. Select an appropriate benchmark for use in performing a financial ratio analysis.
- 5. Describe the limitations of financial ratio analysis

# Unit - I.

Nature and Components of Financial Statement; Meaning and need for Financial Statement Analysis (FSA), Traditional and Modern Approaches to FSA, Parties interested in FSA, Limitations of Financial Statements

# Unit - II.

Understanding Auditors Report and other sources of information of financial information, Understanding Accounting Equation, Understanding Relationship between constituents of Financial Statements, Understanding the Structure of Financial Statements

# Unit - III.

Inventories, Depreciation, EPS, Intangible Assets, Valuation of Inventories, Methods of Depreciation, Earnings per Share, Intangible assets, Deferred Taxes.

# Unit - IV.

Income Analysis, Expenses Analysis, Comparative Statements, Common Size Statements, Trend Analysis.

- 1. Financial Statement Analysis, S.K.Paul, New Central Book Agency
- 2. Financial Statement Analysis, G. Foster, PHI
- 3. Financial Statement Analysis and reporting, K.Gupta and R.K.Sharma, Kalyani Publishers.
- 4. Students guide to Accounting Standards, R.S.Rawat, Taxmann Publication.

# **SEMESTER V (Finance - Major)**

Paper Code: BS213C

**Paper Name:** Business Taxation **Total Credit:** 4 (L-T-P = 3-1-0)

# Course Objectives: Students would be able to understand

- 1. Concepts and importance of direct tax and indirect Tax (GST)
- 2. Students would determine the residential status of an individual and scope of total income.
- 3. Students would compute income from business/profession and basics of GST.

### **UNIT I:**

**Basic Concept and Definitions**: Meaning and purpose of Income Tax; Nature of Income Tax; Assesses; Person; Assessment Year; Previous Year; Sources of Income; Heads of Income; Earned Income; Unearned Income; Gross Total Income; Total Income; Tax Evasion; Tax Avoidance; Rebate Relief.

### **UNIT 2:**

**Residential Status, Tax incidence and Exempted Income:** Residential status of all persons except company; Incidence of Tax; Exempted Income [U/S 10(11), 10(12), 10(11A), 10(12A), 10(13A), 10(23B), 10(23AAB), 10(23D), 10(25)].

# **UNIT 3**:

**Profits and Gains of Business or Profession including Depreciation:** Meaning of Business and Profession; Depreciation of Block of Assets as per IT rules; Computation of Business Income; Computation of Professional Income; Valuation of stock.

### **UNIT 4**:

**Introduction to Goods and Service Tax:** Meaning of GST; Advantages and limitation of VAT-GST as preferred tax structure; salient features of GST model; Major advantages of IGST Model; Interstate Goods and Service Tax with illustration.

**Note:** The assessment year immediately prior to the current assessment year will be considered (e.g., If the examination is held on 2019-20, the assessment year to be considered for the purpose is 2018-19).

- 1. Direct Tax & Law, Singhania and Singhania, Taxman.
- 2. Direct and Indirect Taxes, S.K.Roy, ABS publishing House.
- 3. GST Ready Reckoner, V.S. Datey, Taxman's.

Paper Code: BS214C

**Paper Name:** Advanced Management Accounting **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** On successful completion of this module, the learner will be able to:

- 1. Critically evaluate the impact of financial decisions on the strategic direction of the organisation
- 2. Identify and evaluate the exposure of a company to financial risk and the techniques required to manage this risk
- 3. Explain alternative sources of finance and investment opportunities and their suitability in particular circumstances
- 4. Evaluate complex investment appraisal situations and appreciate the importance of the cost of capital to the organisation and how the capital structure chosen will impact upon this.

#### Unit-I

MARGINAL COSTING: Definition, Assumptions and Uses, CVP /BEP Analysis, Key factors and Safety Margin, Managerial Decision-Making Areas – Product Mix, Make or Buy, Pricing Decisions.

# **Unit-II**

**ACCOUNTING FOR OVERHEADS**: Meaning of overhead costs, importance of overhead costing, overhead: classification; absorption of Overhead; under and over absorption of Overhead.

#### Unit-III

**ACTIVITY-BASED COSTING(ABC):** Meaning, feature and importance of ABC, Various term used in ABC system, Advantages and disadvantages of ABC, Technique of ABC.

#### **Unit-IV**

#### TRANSFER PRICING:

Concept, Nature and Techniques, Divisional performance and problem of Goal congruence, determination of inter-departmental or inter-company transfer price.

- 1. Management Accounting, P. Shah, Oxford University Press
- 2. Advanced Cost Accounting, S.P Jain, Narang, Aggarwal, Kalyani Publisher.
- 3. Management Accounting: Principles & Practice, 3rd Edition, M.A. Sahaf, Vikas Publishing House.
- 4. Management Accounting, Parashar Banerjee, Palmview Publishing LLP.
- 5. Advanced Financial Management, Dr. S.P. Gupta, Sahitya Bhawan Publications.

Paper Code: BS215C

**Paper Name:** Insurance Management **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcomes:** Students will be able to

- 1. Apply the knowledge of current information, models, and techniques and practices in all of the major business disciplines.
- 2. Compare various kinds of insurance plans as well as the importance of contract in Customers.
- 3. Create valuable insights into overview of Life Insurance and General Insurance Products

#### Unit-I

**NATURE, SCOPE AND TYPE:** Meaning, origin and development, essential elements, nature, functions and importance, Classification and scope of life, fire, marine, motor and other insurances.

#### **Unit-II**

**INDIAN INSURANCE MARKET:** Insurance organizations in public and private sectors, organization structure of LIC, GIC, Insurance ombudsman.

#### **Unit-III**

**INSURANCE INTERMEDIARIES**: Insurance agent – procedure for becoming insurance agent- rights, termination of an insurance agent essentials for successful insurance salesman-surveyor and loss assessor- brokers- third party administrators, Privatization of Indian insurance sector.

#### **Unit-IV**

**RISK AND FUND MANAGEMENT:** Meaning, difference between risk and uncertainty, characteristics- classification of risk and risk management- corporate risk management, personal risk management; Principles of insurance contract: under insurance- over insurance, insurance fund management: significance, characteristics, process and strategies.

# **Unit-V**

**INSURANCE REGULATORY AND DEVELOPMENT AUTHORITY**: Meaning, important terms, organizing body, functions of IRDA- eligibility, registration and capital requirements, recent regulations.

- 1. Insurance Management, Inderjit Singh, Rakesh Katiyal & Surjit Kaur, Kalyani Publishers
- 2. Insurance: Theory and Practice, Pal Prabir, Tripathy & Nalini Prava, PHI
- 3. Fundamentals of Insurance, P.K Gupta, Himalaya Publishing House

Paper Code: BS249M

**Paper Name:** Indian Financial System **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** This Subjects gives overview of financial system to students such as flow of funds in financial system, financial system and economic development. Students learn different financial system and their framework. Students studies non-banking financial institutions, their role in financial system, sources of finance and RBI guidelines.

#### Unit-I

**INDIAN FINANCIAL SYSTEM:** Meaning, nature and functions of financial system, Structure of Indian financial system, Components of Indian financial system

#### Unit-II

**BASICS OF MONEY MARKET:** Meaning and Feature of money market, Participants in money market operations, Function of money market, Money market instruments: C-Paper, T-Bill, C-Deposits.

#### Unit-III

**BASICS OF CAPITAL MARKET**: Meaning and feature and function of capital market, Instruments of capital market, Types of capital market and issue procedure, Stock exchange operations in India, Currents issues.

#### Unit-IV

**REGULATORS OF FINANCIAL MARKETS:** Role of RBI in promoting money market, Current scenario and issues. Role of SEBI in promoting capital market and protecting the interests of investors, Current issues.

**BASICS OF MUTUAL FUNDS OPERATIONS (MF):** Meaning, feature and importance of mutual funds, Organisation structure of mutual fund, Classification of mutual funds, Mutual fund operations in India, Current issues.

- 1. Indian Financial System, M. Y. Khan, Tata McGraw Hill
- 2. The Indian Financial System, Bharti V. Pathak, Pearson Education
- 3. Financial Institutions and Markets, Meir Kohn, Oxford University Press
- 4. Chanakya Niti A Perspective to Investing in Shares, B L Mittal Ravi Kant Sharma, Taxmann Publication.

Paper Code: BS216C

**Paper Name:** Human Resource Planning-I **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome**: After completion of the course, students should be able to understand the importance and objectives of human resource planning, to analyze workforce requirements and to forecast future human resource needs and implement recruitment and selection processes and to develop skills in employee training, development, and succession planning.

#### Unit: 1

Human Resource Planning: Introduction, Definition, Objectives, Need, Importance, Barriers, Suggestions.

Strategic Human Resource Planning: Concept, Characteristics, Levels, Process, Requirements, and Benefits.

#### Unit: 2

Job Analysis and Design: Job Analysis – Meaning, Need, Process, Factors, Techniques of Data Collection, Uses & Limitations, Job Description & Job Specification, Job Design – Approaches, Process, Job Enrichment.

#### Unit: 3

Job Evolution: Concept, Objectives, Procedure, Advantages, Drawback, Methods, Essentials of successful Job Evaluation Programme.

Recruitment and Selection: Definition, Factors affecting Recruitment, Sources, Process. Selection- Meaning, Definition, Process, Methods of Recruitment and Selection.

# Unit: 4

Placement, Induction, Socialization, Dislocation, Relocation: Meaning, Definition, Different Phases, Causes, Problems, solutions in regard to dislocation and relocation. Internal Mobility and Separation: Promotion, Transfer, Demotion, Separations.

- 1. Manpower Management Dwivedi, R. S. PHI
- 2. Human Resource Planning D.K.Bhattacharya Excel Books

Paper Code: BS217C

**Paper Name:** Industrial Relations **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** By the end of the course, students should be able to understand the fundamental concepts and theories of industrial relations, to analyze the role of labor laws and regulations in shaping workplace relations, to evaluate the functions and activities of trade unions and employer associations and to develop skills in conflict resolution, negotiation, and effective communication.

#### Unit: 1. GROWTH OF INDUSTRIAL RELATIONS IN INDIA:

Meaning, Nature, Significance, Cause are effect for poor Industrial Relations in India, Suggestions to improve I.R.

#### **Unit: 2. INDUSTRIAL DISPUTES IN INDIA:**

Meaning, forms of disputes, History of Labour disputes in India, Causes of Disputes, Results of Disputes, Trade Union and relevant Acts.

# Unit: 3. NATIONAL COMMISSION ON LABOUR AND Industrial Relation Acts.

Collective Bargaining, Discipline and Disciplinary Procedure.

Trade Union Act 1926, Standing Order Act 1946, industrial. Disputes Act, 1947.

#### Unit: 4. METHODS FOR PREVENTION AND SETTLEMENT OF I.D.:

Voluntary Level, Statutory Level, Authorities for the Settlement of I.D. Voluntary Level, Statutory Level, Authorities for the Settlement of I.D. Users Committees, Conciliation Officer, Board of Conciliation, Court of Equity, Lobour Court, Industrial Tribunal and National Tribunal. Central Industrial Relations Machinery in India, Central Implementation and Evaluation Machinery, Industrial Disputes (Amendment)Bill Ramauryam Committee on I.R.

- 1. Industrial Relations A.M. Sharma Himalaya Publishing House
- 2. Dynamics of Industrial Relations C.B.Mamoria Himalaya Publishing House
- 3. Personnel Management & Industrial Relations R.S.Davar Vikas Publishing House

Paper Code: BS218C

**Paper Name:** Wages & Salary Administration **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome**: This course will provide an understanding of the basic logic and design characteristics of a competitively sound compensation program, to understand the concept of national income and wage fixation.

# **Unit 1: Wages**

Concepts: Definition, Piece Rates, Cash a Kind; Salary, Earning, Compensation, Fringe Benefits, Dearness Allowance, Real Wages, Basic Wages, Labour Cost.

#### **Unit 2: Wage Administration and National Income**

Composition of Wages, Minimum Wages, Wage Structure, Wage Differentials and National Wage Structure.

## **Unit 3: Labour Economics and Wage Machinery**

Wage Theories, Supply, Demand and Wages; Labour Institutions and their effects on National Income. Employee Role; Tribunal Wage Board, Collective Bargaining

#### **Unit 4: Wage Fixation**

Criteria of Wage Fixation, Committees on Wages (Minimum Wage, Fare Wages and Living Wages)— need based minimum Wage Formula. Productivity Cost of Living, Capacity to Pay, Wage Comparison.

- 1. Understanding Waging System A.M.Sharma Himalaya Publishing House
- 2. Wage and Salary Administration by Richard I. Henderson and Michael S. Broad, Prentice Hall.
  - 3. Compensation Management and Wage Bill Control by R. Natarajan, Sultan Chand & Sons
  - 4. Principles of Wage and Salary Administration by T.N. Chhabra and Rajender Parsad, Anmol Publications Pvt. Ltd.

Paper Code: BS219C

**Paper Name:** Human Resource Development - I **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome**: By the end of the course, students should be able to understand the concepts and importance of Human Resource Development, analyze training needs and design effective training programs, implement performance appraisal and counselling. Students are able to develop skills in employee development and career planning.

# **Unit 1: Training & Executive Development:**

Concept, Meaning, Definition, Features, Principles, Need & Importance, Methods, Evolution, Steps to Training & Development, Drawbacks, Suggestive System

# Unit 2: Job Design, Career Planning and Participation & Empowerment

Job Design: Job Description, Job Specification, Approaches, Job Enrichment, Succession Planning, Individual & Organisational Career Development Steps, HRD Career Planning, Meaning, Forms, Objectives, Advantages, Evaluation, Effective WPM, Empowerment – Meaning, Process, Merits, Demerits, Requisites for the success of Empowerment.

# **Unit 3: Performance & Potential Appraisal:**

Concept, Purpose, Factors, Process, Methods, Limitations, Essentials of good Appraisal System, Assumptions of Performance Appraisal System, Main Components, Potential Appraisal; Steps to Develop Potential Appraisal.

#### **Unit 4: Competency Mapping and Counselling:**

Introduction, Definition, Needs, Types, Applications & Uses, Benefits, Methods, Competence versus Competency; Counselling: Concept, Characteristics, Need, Functions, Types, Objectives, Conditions for Effective Counselling, Process.

- 1. Human Resource Development D.K Bhattacharya Himalaya Publishing
- 2. Successful Application to HRD IswarDayal New Concept
- 3. Management of change through HRD Maheshwari, B.L. & Sinha, Dharni P. Tata Mcgraw Hill

Paper Code: BS250M

**Paper Name:** Training & Development **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** The course is designed to help the student to understand the importance of manpower planning and the latest changes that have happened in Manpower Development and Planning.

**Unit 1: Manpower Planning and Resourcing**: Factors Affecting Manpower Planning, Need for Manpower Planning, Five Steps in Manpower Planning, Importance of Manpower Planning, obstacles in Manpower Planning.

**Unit II: HRP Process**: Determination of objectives, Steps of Human Resource Planning, Manpower Inventory, Demand and Supply forecasting & Gap Analysis.

**Unit III: Job Analysis**: Definition and Introduction; uses of Job analysis; Process of Job Analysis; Job Description; Job Specification, job enlargement, job enrichment.

**Unit IV: HR Audit, Manpower Development and Planning**: Concept, Objectives, Importance & Scope of HR Audit, Approaches to Human Resource Audit.

Introduction of Manpower Development, Competency mapping, Knowledge management, E-Manpower Development, E-Manpower planning.

- 1. Armstrong, Michael (1988). "A Handbook of Personnel Management Practice", Prentice Hall, New Jersey.
- 2. Human Resource Management: Text and Cases By K. Ashwathappa, TATA McGrawHill
- 3. Human Resource Management By BiswajeetPattanayak, Prentice Hall ofIndia

Paper Code: BS220C

**Paper Name:** Service Marketing **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** At the end of this course, students would be able to explain the nature and scope of services marketing, will be able to explain, describe and utilize key services frameworks and concepts including the 7p's of marketing, the Gap Model, customer satisfaction, loyalty, and customer lifetime value.

# **UNIT 1: INTRODUCTION TO SERVICE INDUSTRY:**

Concept, Nature, Types, Importance, Difference between Goods & Service, Factors responsible for growth of service sector, Service Marketing Triangle, Service Marketing Environment, Service Market Segmentation, Problem areas in Segmentation, Targeting & Positioning.

#### **UNIT 2: UNDERSTANDING SERVICE INDUSTRY:**

Current Trends in Service Industry, Customer Relationship Marketing, Service Quality: Concept, Dimensions, GAP model of service quality delivery, Measurement of service quality, Total Quality Management & Quality Circle, Consumer Behaviour: concept, models of Consumer Behaviour in Service Industry (EKB & GAP model), Customer Expectation & Perception, Factors affecting customer expectation & perception.

### **UNIT 3: SERVICES MARKETING MIX-I:**

- a. The Service Product: Introduction, New Service Development, Service Life Cycle
- b. Pricing Strategies: Introduction, Pricing Objectives, Methods of Pricing Services
- c. Managing Distribution Channels: Introduction, Factors Affecting Choice of Distribution Channel, Managing Distribution Channels
- d. Promotional Strategies: Introduction, promotion Objectives, Promotion Planning & Strategy.

# UNIT 4: SERVICES MARKETING MIX –II AND APPLICATIONS OF SERVICE MARKETING:

- a. People: Introduction, Challenges of Managing People, Measuring Productivity of people in Service Organization
- b. Physical Evidence: Introduction, Servicescape, Managing Physical Evidence
- c. Process: Introduction, Service Blueprinting, Managing Demand & Supply.

**Applications of service marketing:** Marketing of Financial, Hospitality, Medicare, Educational Sectors and Tourism

- 1. Service Marketing-Text and Cases Rajendra Nargundkar Tata Mcgraw Hill
- 2. Service Marketing Govind Apte Oxford University Press
- 3. Service Marketing-The Indian Perspective Ravishankar Excel Books
- 4. Service Marketing-Text and Cases Verma Pearson

5. Service Marketing S.N.Jha Himalaya Publishing

Paper Code: BS221C

**Paper Name:** Rural Marketing **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** The objective of the course is to familiarize the students with conceptual understanding of Rural Marketing and its corresponding development practices in Indian context. This may result to acquaint the knowledge on rural demand of agricultural inputs, FMCG goods, as well as consumer and consumer durable goods in villages.

#### **UNIT 1: RURAL MARKETING: INTRODUCTION**

Defining rural markets, rural myths, The rural marketing mix: challenges, the evolving rural consumer, The evolution of rural marketing, the rural environment, the rural economic environment, the rural infrastructure, The rural Boom, The way forward, Rural Dividend Telecommunication in Rural India, Information and Telecommunication technology (ICT) in rural areas, Financial Services in Rural India, Cloud Computing for Rural banking, Rural Healthcare services.

#### **UNIT 2: RURAL CONSUMER BEHAVIOR**

The Consumer buying behaviour model, the buyer decision Process, The product adoption process.

#### **UNIT 3: SEGMENTING AND TARGETING RURAL MARKETS**

Segmentation, Targeting, Positioning.

#### UNIT 4: PRODUCT AND PRICING STRATEGIES FOR RURAL MARKET

The product concept and the classification of Rural Products, Product decision and strategies, Product branding in rural markets, Packaging for rural markets, Product warranty and after sales service, New product development in rural markets. Pricing for Rural India, Setting the price for rural products and services, price setting strategies.

# UNIT 5: DISTRIBUTION AND COMMUNICATION STRATEGIES FOR RURAL MARKETS

Availability: The Challenge and the Dilemma, Distribution channels, the rural retail environment. Channel behaviour in rural areas. Challenges for Rural Communication, The communication process: An overview, developing effective rural Communication

- 1. Rural Marketing Pradeep Kashyap PEARSON
- 2. Rural Marketing (Text and Cases) C.S.J Krishnamacharyulu, lalitha Ramakrishnan PEARSON
- 3. Introduction to Rural Marketing R. Krishnamurthy Himalaya Publishing House

Paper Code: BS222C

**Paper Name:** Sales Management & Personal Selling **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** The objective of this course is to develop an effective sales compensation plan, evaluate the performance of a sales person, organize sales territories to maximize selling effectiveness. evaluate sales and sales management strategies in relation to current legal and ethical standards of practice.

#### **UNIT 1: DEVELOPMENT & ROLE OF SELLING IN MARKETING:**

Nature & Role of Selling, Characteristics of Modern Selling, Success factor for Professional Sales People, Types of Selling, Nature & Role of Sales Management, Relationship between Sales & Marketing. Environmental & Managerial Force Imparting Sales, Sales Channel, Selling for Resale, Selling Services, Sales Promotion, Exhibitions, Public Relations

#### UNIT 2: SALES RESPONSIBILITIES & PERSONAL SELLING SKILLS:

Prospecting, Database & Knowledge Management, Self-Management, Handling Complaints, Providing Service, Sales Preparation. The Opening, Needs & Problem Identification, Presentation & Demonstration, Dealing Objection, Negotiation, Closing Sales, Follow-up.

#### **UNIT 3: SALES FORCE MANAGEMENT:**

Organization for Recruitment & Selection, Sources of Sales Force Recruits, Pre-Interview Screening, Formal Application Form, The Interview, Supplementary Selection Aids. Motivation, Leadership, Training, Conclusions, Designing Sales Compensation Plan, Types of Compensation Plans, Fringe Benefits.

### **UNIT 4: SALES QUOTAS AND SALES FORCE EVALUATION:**

Objectives in using Quotas, Types of Sales Quota & Procedure for Quota Setting, Administering the Ouota Systems.

Sales Force Evaluation Process, Purpose of Evaluation, Setting Performance Standards, Gathering Information, Measures of Performance, Appraisal Interviewing.

- 1. Selling & Sales Management David Jobber, Geoffrey Lancaster Pearson Education
- 2. Sales & Distribution Management An Indian Perspective Pingali Venugopal Response Sage Publications Ltd
- 3. Sales Management Decisions, Strategies & Cases Richard R. Still, Adward W. Cundiff, Norman A. P. Govoni Prentice Hall

Paper Code: BS223C

**Paper Name:** Product & Brand Management **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** After the completion of the course the students will be able to examine the brand concepts in real-life setting by articulating the context and the rationale for the application. The course will help students understand how a new product is developed and maintained. Enhance students' ability to apply creative and critical strategies and tactics involved in developing, positioning, leveraging, managing a brand, and measuring its value. Apply branding principles and marketing communication concepts and frameworks to achieve brand management goals and improve marketing performance.

**Unit 1: Basics of Product Management:** Introduction, Product Planning and Development, PLC Theory- Product vs Brand, Product Portfolio Analysis - Mapping - Understanding Company Product/Brands and Competitive Brand Market Position,

Unit 2: Product Market Analysis, Concept of Brand and its Relevance in Business Scenario: Product Market Analysis: Product Market Orientation, Challenges faced by Companies during the branding phases

Concept of Brand and its Relevance in Business Scenario: Why Brand? What does Brand Building involve? Identification of opportunity for branding and Brand Management Process, Why Does Brand Wither?

**Unit 3: Brand Positioning and Repositioning:** Sustaining a brand long-term, branding at different stages of market – evolution – The scope for branding, the role of branding and branding strategies needed at different stages in the evolution of the market, Brand Architecture

#### **Unit 4: Strategic Brand Management Process and Managing Brand Equity:**

**Strategic Brand Management Process:** Handling a Large Portfolio, Multi-Brand Portfolio. Brand Hierarchy, Revitalizing brands: Re-launch, Rejuvenation, when brand is dying or stagnating, or when the market is dying or stagnating

Managing Brand Equity: What it means: how to build it; Choosing brand elements to build brand equity – Customer Based Brand Equity (CBBE) – Understanding and measuring brand equity, Monitoring brands, Sources of brand equity (Brand Awareness, Brand personality, Brand loyalty, perceived quality, Brand Associations)

- 1. Product Strategy and Management, Michael Baker and Susan Hart, Pearson Education, Second Edition.
- 2. Strategic Brand Management, Kevin Lane Keller, M.G. Rameswaram and Isaac Jacob, Pearson Education, Third Edition.
- 3. Product Management, Donald R. Lehmann and Russell S. Winer, Fourth Edition, TMH
- 2. Innovation Management and New Product Development, Paul Trott, Fourth Edition, Pearson
- 3. Startegic Brand Management, Kapferer, J.-N. (1997). London: Kogan Page Limited
- 4. Building Brand Value: Five Steps of Building Powerful Brands, M. G.Parameswaran, 2006, New Delhi: Tata McGraw Hill
- 5. Brand Management, H. V. Verma, 2004, New Delhi: Excel Books

Paper Code: BS251M

**Paper Name:** Marketing Communication **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** After completing this course, students will be able to Quickly understand a company and its marketing communications activities. Present a brief verbal presentation. Thoroughly describe a range of media and methods available to marketers. Develop a clearly thought-out Communications Audit.

# Unit 1: Introduction to Marketing Communication & Consumer Behavior and Audience Analysis:

Overview of marketing communication concepts and strategies Role of marketing communication in building brand value

Consumer Behavior and Audience Analysis: Understanding consumer motivations and behaviors Identifying target audiences and creating audience personas

**Unit 2: Integrated Marketing Communication (IMC):** The concept of IMC and its benefits, coordinating messaging across various communication channels, Message Development and Content Strategy: Crafting effective marketing messages, Developing content strategies for different platforms

Unit 3: Advertising and Public Relations: Principles of advertising and types of advertising campaigns the role of public relations in shaping brand perception, Digital Marketing and social media: Using digital platforms for marketing communication Social media strategies and influencer marketing, Direct Marketing and Personal Selling: Direct marketing techniques (email, SMS, direct mail) Personal selling and its importance in B2B communication

Unit 4: Branding and Visual Identity: Importance of branding in marketing communication, Creating and maintaining consistent visual identities, Creative Design and Copywriting: Principles of creative design for marketing materials Writing persuasive and engaging copy, Ethical Considerations in Marketing Communication: Ethical issues in advertising and communication and guidelines for marketing practices

- 1. Marketing Communications 4th Edition by P R Smith Jonathan Taylor, Kogan Page India Private Limited
- 2. INTEGRATED MARKETING COMMUNICATIONS by Kirti Datta Oxford University Press.
- 3. Integrated Marketing Communication: Pentacom by Malaval Et Al, Pearson India.

Paper Code: BS224C

**Paper Name:** Financial Statement Analysis - II **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Objectives:** Students will be able to understand

- 1. What they can learn by analyzing a firm's financial statements.
- 2. Use common size financial statements as a tool of financial analysis.
- 3. Calculate and use a comprehensive set of financial ratios to evaluate a company's performance.
- 4. Select an appropriate benchmark for use in performing a financial ratio analysis.
- 5. Describe the limitations of financial ratio analysis

#### Unit-I

Funds Flow Analysis: Different concepts of Fund, whether Depreciation is a Source of Funds or not, Preparation and Interpretation; Cash Flow Analysis: Meaning, Objectives, Merits and Limitations, Preparation and Interpretation of Cash Flow Statements (as per AS-3).

#### **Unit-II**

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

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

#### **Unit-III**

Introduction to Ratio Analysis, Importance of Ratio Analysis, Understanding Liquidity / Leverage & Coverage / Turnover / Expense and Profitability ratios, using ratios to analyse the financial performance of a company.

#### **Unit-IV**

Understanding Annual Report of a Company; Director's Report, Management Discussion and Analysis, Notes to Account.

**ACCOUNTING STANDARDS:** - Meaning, Objectives, Merits and Limitations, Different Accounting Standards- Disclosure of Accounting Policies (AS-1), Related Party Disclosure (AS-18), Earnings Per Share (AS-20), Interim Financial Reporting (AS-25), Intangible Assets (AS26).

- 1. Financial Statement Analysis & Reporting Shashi K. Gupta and R. K. Sharma Kalyani Publishers
- 2. Student's Guide to Accounting Standards R. S. Rawat Taxman

Paper Code: BS225C

**Paper Name:** International Business Finance **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Objectives**: Students will understand the ethical implication of business decision making and recognize ethical dilemmas. Students will demonstrate the ability to communicate effectively. Students will demonstrate critical thinking skills. Students will understand global perspectives.

#### Unit-I

**INTERNATIONAL FINANCIAL ENVIRONMENT:** Evolution of the International Financial System, The Gold Standard, The Bretton Wood System and the IMF, The World Bank, WTO, Euro Bonds, Recent Pattern of International Banking Activities, Balance of Payment

#### **Unit-II**

**FOREIGN EXCHANGE RISK MANAGEMENT**: Exchange Rate, Interest Rate, Inflation Rate and Exposure, Nature & Exposure of Risk, Exchange Rate and Interest Rate Volatility, Problems.

#### **Unit-III**

**THEORIES ON EXCHANGE RATE MOVEMENTS:** Purchasing Power Parity, Fischer effect, International Fischer Effect.

**GLOBAL FINANCIAL MARKETS AND INTEREST RATES:** The Global Financial Markets, Domestic & Offshore Markets, Euro Markets.

#### **Unit-IV**

**FOREIGN EXCHANGE MARKET**: Structure, Types of Transaction and Settlements Rates, Exchange Rate Quotation, Forward Quotation, Exchange Rate Regimes and Foreign Exchange Market in India

- 1. International Financial Management Madhu Viz Excel Books
- 2. International Financial Management V.K. Bhalla Anmol Publications
- 3. International Financial Management H.R.Machiraju Himalaya Publications
- 4. International Financial Management V.A. Avdhani Himalaya Publications
- 5. International Financial Management Shashi K. Gupta & Praneet Rangi Kalyani Publishers

Paper Code: BS226C

**Paper Name:** Working Capital Management **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Objectives:** The primary objective of working capital management is to ensure a smooth operating cycle of the business. Secondary objectives are to optimize the level of working capital and minimize the cost of such funds.

#### UNIT – I

**PRINCIPLES OF WORKING CAPITAL**: Introduction to Working capital, Concept of Working Capital, Factors affecting working capital requirement, Estimation of working capital requirements, Sources of working Capital.

#### UNIT – II

**RECEIVABLES MANAGEMENT:** Meaning and nature of Receivable, benefits of Receivable, factors affecting investment in Receivable, scope of Receivable Management, credit policy, control of receivable.

#### UNIT – III

**INVENTORY MANAGEMENT:** Nature of Inventories, Need to hold inventories, objectives of inventory management, inventory Management techniques, inventory management process.

#### UNIT - IV

**CASH MANAGEMENT**: Facets of Cash Management, Motive for holding cash, managing cash collection and disbursements, investing surplus, cash in marketable securities, cash budgeting.

- 1. Hrishikes Battacharya Working Capital Management strategies and Techniques prentice hall of India 2001.
- 2. Joshi R.N. Cash Management, New Age International Publishers 1999.
- 3. Chitnis, K.M. Working Capital Management of large Industrial units, Dastane Ramachandra and company Poona.
- 4. Skipper & Kwon. 2008. Risk Management and Insurance Perspectives in Global Economy. Wiley India Pvt Ltd.
- 5. Vaughan. Essentials of Insurance: A Risk Management Perspective. Wiley India Pvt Ltd.
- 6. Gurusamy. Banking Theory Law & Practice Tata McGraw-Hill Publishing company Ltd.

Paper Code: BS227C

**Paper Name:** Security & Portfolio Management **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** At the end of this course students should be able to:

- Provide a theoretical and practical background in the field of investments.
- Design and manage the bond as well as equity portfolios in the real word.
- Value equity and debt instruments.
- Measure the portfolio performances.

# Unit I:

Nature and Scope of Investment Management and Portfolio Analysis: Overview Basics of stock markets. Investment versus Speculation, Investment Alternatives and Their Evaluation, Financial Markets, Portfolio Management Process, Approaches to Investment Decision Making, Common Errors in Investment Management, and Qualities of Successful Investing. Role of Portfolio Management.

#### Unit II:

**Basic Concepts and Methods Risk and Return** – Measuring Historical Return, Measuring Historical Risk, Measuring Expected (Ex Ante) Return and Risk. Fundamental Analysis: Economic Analysis, Industry Analysis.

#### **Unit III:**

**Modern Portfolio Theory Portfolio Theory:** The Benefits of Diversification, Diversification and Portfolio Risk, Portfolio Return and Risk, Capital Asset Pricing Model – Assumptions – Inputs Required for Applying CAPM, The Capital Market Line – Security Market Line, Pricing of Securities with CAPM.

#### **Unit IV:**

**Equity Valuation Equity Valuation:** Balance Sheet Techniques- Book value, Liquidation value, Replacement cost. Discounted Cash Flow Techniques: Dividend discount model, Free cash flow model.

### Unit V:

**Portfolio Management:** Specification of Investment Objectives and Constraints, Selection of Asset Mix, Formulation of Portfolio Strategy, Selection of Securities, Portfolio Execution, Portfolio Revision, Performance Evaluation.

- 1. Investment Analysis and Portfolio Management by Prasanna Chandra
- 2. Investments by Zvi Bodie, Alex Kane, Alan Marcus and Pitabas Mohanty
- 3. Security Analysis and Portfolio Management by Donald Fisher and Ronald Jordan
- 4. Investment Analysis and Portfolio Management by Reilly and Brown, Cengage Learning, India Ed.

Paper Code: BS252M

**Paper Name:** Banking Management **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** The course will help students:

- To acquire knowledge of working of Indian Banking system.
- The impact of government policy and regulations on the banking industry.
- Financial statements and performance of banks.
- Banking lending policies and procedures.

#### Unit-I:

**Introduction:** Bank –Meaning, Definition, Classification, types of banks –commercial banks-Universal Banking - Central Bank - Credit control measures - EXIM Bank - Deposit Insurance and Credit Guarantee Corporation.

#### **Unit-II**

**Commercial Banking** – Functions – Accepting Deposits – Lending of Funds. Banking Regulation Act, 1949 – Role of RBI and their functions.

**Rural Banking**-Concept of Rural banking – Need for Rural Banking – Priority Sector Lending: Terms and conditions, Cooperative Banking, Regional Rural Banks (RRBs)

#### Unit-III

**Banker and Customer Relationships-** Banker - Customer - General and Special relationship between Banker and Customer - Opening of Current - Saving - Recurring - Fixed deposit Accounts - Special types of Accounts - Minor - Lunatic - Partnership Firm - Joint Stock Company -: Non - Trading Institutions.

#### **Unit-IV**

**Banking Functions:** Debit Card and Credit Card, Fund Management, Deposits and Liquidity Management, Management of Bank Loans, Non-Performing Assets (NPA)

- 1. Bank Management Vasant Desai Himalaya Publishing
- 2. Indian Banking S.Natatrajan & R. Parneswaram S.Chand & Sons

Paper Code: BS228C

**Paper Name:** Labour Law **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** After completion of the course, students should be able to understand the key labor laws and regulations applicable to the workplace, to analyze the rights and responsibilities of employers and employees, to apply labor laws to real-world workplace scenarios and to develop skills in managing labor relations and ensuring legal compliance.

**Unit 1:** Introduction to Labour Legislation:

- a. Philosophy of Labour Law
- b. Labour Laws Concept, Origin, Objectives
- c. International Labour Organisation
- d. Indian Constitution & Labour Legislation

Unit 2: The Factories Act 1948 & Industrial Dispute Act 1947

Unit 3: Shops and Establishment Act and Employee's Provident Fund

Unit 4: The Employee's State Insurance Act 1948, and Miscellaneous Provisions Act 1952

- 1. Handbook of Industrial Law Dr. N. D. Kapoor Sultan Chand & Sons
- 2. Industrial &Labour Law S. N. Mishra
- 3. Industrial Laws (Bare Acts) Taxmann Publication
- 4. Industrial Relations & Labour Laws B. D. Singh

Paper Code: BS229C

**Paper Name:** Strategic Human Resource Management **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome**: After completion of the course the students are able to understand the issues related to strategic human resource management and the students can develop the skills to think strategically and integrate the activities of HR with the organization's goals.

#### **Unit 1: Introduction to Strategic HRM**

An Investment Perspective of Human Resource Management, Introduction to business and corporate strategies - Integrating HR strategies with business strategies— Human Resource Environment, Technology and structure - Management Trends- Demographic trends - Trends in the utilization of human resources.

#### **Unit 2: Integrating Strategy and Human Resource Planning**

The strategic role of Human Resource Planning, selecting forecasting techniques, forecasting the supply of human resources, forecasting the demand for human resources, workforce utilization and employment practices.

Unit 3: Strategy for Employee Development and Employee Separation – Planning and strategizing training Integrating training with performance management systems and compensation- Developing management training and development for competitive advantage-The strategic training of employee's model.

Employee separation – Reductions in workforce, Lay off, Downsizing, -Strategies for responsible restructuring, Strategic management of turnover and retention, Retirement, Global HRM – Strategic HR Issues in global assignments

#### **Unit 4: Performance Management**

Strategically oriented performance measurement systems, strategically oriented compensation systems High performance practices, Human resource evaluation – Strategic choices in performance management systems.

- 1. Strategic Human Resource management, Das Pulak, Cengage Learning
- 2. Strategic Human resource management, Charles R. Greer, Pearson
- 3. Strategic HRM, Jaffrey A Mello, Cengage Learning

Paper Code: BS230C

**Paper Name:** Human Resource Planning – II **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** After completion of the course the students are able to understand the concept of job design and career planning, approaches of job design, executive development and employee counselling.

#### **Unit 1: Training & Executive Development:**

Concept, Meaning, Definition, Features, Principles, Need & Importance, Methods, Evolution, Steps to Training & Development, Drawbacks, Suggestive System.

# **Unit 2: Job Design and Career Planning:**

Job Design: Job Description, Job Specification, Approaches, Job Enrichment, Succession Planning, Individual & Organizational, Career Development Steps, HRD & Career Planning.

#### **Unit 3: Performance & Potential Appraisal:**

Concept, Purpose, Factors, Process, Methods, Limitations, Essentials of good Appraisal System, Assumptions of Performance Appraisal System, Main Components, Potential Appraisal; Steps to Develop Potential Appraisal.

# **Unit 4: Competency Mapping and Counselling:**

Introduction, Definition, Needs, Types, Applications & Uses, Benefits, Methods, Competence versus Competency; Counselling: Concept, Characteristics, Need, Functions, Types, Objectives, Conditions for Effective Counselling, Process.

- 1. Manpower Management Dwivedi, R. S. PHI
- 2. Human Resource Planning D.K.Bhattacharya Excel Books

Paper Code: BS231C

**Paper Name:** Human Resource Development - II **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome**: By the end of the course, students should be able to analyze advanced concepts and trends in HRD to develop and implement effective employee development programs, to apply advanced performance management strategies and to design and evaluate organizational learning initiatives.

Unit 1: Employee Engagement and Motivation: Link between HRD and employee engagement, strategies for motivating and engaging employees, promoting a positive and inclusive work environment.

Unit 2: Talent Management and Succession Planning: Identifying and nurturing talent within organizations, succession planning and leadership development, role of HRD in talent pipeline creation.

Unit 3: Organizational Learning and Knowledge Management: Creating a learning culture and knowledge-sharing, capturing and disseminating organizational knowledge, promoting continuous learning and innovation.

Unit 4: Ethical Considerations in HRD: Ethical issues in employee development, confidentiality, fairness, and equal opportunity, balancing organizational and individual needs

- 1. Human Resource Development: A Strategic Approach by Pradip Kumar Bhaumik Publisher: McGraw Hill Education
- 2. Human Resource Development: Process, Practices and Perspectives by R S Dwivedi Publisher: Excel Books
- 3. Human Resource Development: Strategies and Practices by Srinivas R. Kandula and Meena Surie Wilson Publisher: Sage Publications
- 4. Human Resource Development: A Strategic Approach by Pradip Kumar Bhaumik Publisher: McGraw Hill Education
- 5. Human Resource Development: Process, Practices and Perspectives by R S Dwivedi Publisher: Excel Books
- 6. Human Resource Development: Strategies and Practices by Srinivas R. Kandula and Meena Surie Wilson Publisher: Sage Publications

**Paper Code:** BS253M

**Paper Name:** Performance Appraisal & Compensation Management **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** Students will be able to apply the concept of performance appraisal and compensation management practically. Students will able to understand the various dimension of Compensation Management and the role of various bodies involved in Compensation Management.

#### Unit 1

Performance appraisal and performance management, Performance Management – Definition, Objectives, Need and Measurement. Concept and Objectives of performance management system,

#### Unit 2

Process of performance appraisal, issues and challenges in performance appraisal, documentation of performance appraisal, Methods of Performance appraisal – traditional methods, modern methods with advantages and disadvantages of each - appraisal interviews, performance feedback and counseling, Ethical perspectives in performance appraisal.

#### Unit 3

Compensation – Definition, Classification and Types. Components of remuneration- Basis pay, Dearness Allowance, flat and indexed DA, allowances and reimbursement, Determining Compensation, Compensation Approaches. Compensation as a Retention Strategy, Financial and non-financial compensation

#### Unit 4

Performance Based Pay Systems, Incentives - incentive plans, developing effective incentive plans. Gain Sharing Incentive Plan - Enterprise Incentive Plan - Profit Sharing Plan- ESOPs - Compensation Management in Multi-National organizations.

Reward systems, Perceptions of Pay Fairness – the legal environment, Legal Constraints on Pay Systems. Employee Benefits- retirement benefits, perquisites, non-monetary benefits.

- 1. Dewakar Goel, PERFORMANCE APPRAISAL AND COMPENSATION MANAGEMENT, PHI Learning, New Delhi.
- 2. Richard.I. Henderson, COMPENSATION MANAGEMENT IN A KNOWLEDGE BASED WORLD, Prentice Hall India, New Delhi.
- 3. Richard Thrope & Gill Homen, STRATEGIC REWARD SYSTEMS, Prentice Hall India, NewDelhi.
- 4. Michael Armstrong & Helen Murlis, HAND BOOK OF REWARD MANAGEMENT, Crust Publishing House

# Proposed Syllabus for 4<sup>th</sup> Year (7<sup>th</sup> & 8<sup>th</sup> Semester)

Paper Code: BS232C

**Paper Name:** Direct Marketing **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** This course provides a comprehensive understanding of direct marketing strategies, tools, and tactics used to engage customers and drive sales. Students will learn about the various components of direct marketing campaigns and how to effectively measure their success.

# **Unit 1: Digital Marketing Fundamentals**

Introduction to digital marketing and its significance, differentiating digital marketing from traditional marketing, Understanding the buyer's journey in the digital age, Key digital marketing channels: SEO, PPC, Social Media, Email, Content, Ethical and legal considerations in digital marketing

# **Unit 2: Digital Marketing Strategy and Planning**

Developing a digital marketing strategy: Objectives, target audience, crafting a unique value proposition for online audiences, Budgeting and allocating resources for digital campaigns, creating a content plan and editorial calendar, Aligning digital marketing goals with overall business objectives

# **Unit 3: Digital Marketing Channels and Execution**

Search Engine Optimization (SEO): Techniques and best practices, Pay-Per-Click (PPC) Advertising: Google Ads, campaign setup, Social Media Marketing: Platforms, content creation, engagement, Email Marketing: List building, segmentation, automation, Content Marketing: Blogging, visual content, storytelling

#### **Unit 4: Analytics, Optimization, and Trends**

Key performance indicators (KPIs) in digital marketing, Web analytics tools: Google Analytics, tracking user behaviour, Conversion rate optimization (CRO) strategies, A/B testing and data-driven decision-making, Emerging trends in digital marketing: Mobile, voice search, AI

- 1. "Direct Marketing: Strategy, Planning, Execution" by Edward L. Nash, Ron Bliwas.
- 2. "Direct Marketing in Practice" by Matthew Housden and Brian Thomas.
- 3. "Direct Marketing for Nonprofits: Essential Techniques for the New Era" by Kay Partney Lautman.
- 4. "Direct Marketing for Nonprofits: Essential Techniques for the New Era" by Kay Partney Lautman.

Paper Code: BS233C

**Paper Name:** Industrial Marketing **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** Course outcomes for an industrial marketing course are the specific skills, knowledge, and abilities that students should gain upon completing the course. These outcomes can vary based on the course's level (undergraduate, graduate), duration, and objectives.

# **Unit 1: Introduction to Industrial Marketing**

Understanding the characteristics of industrial markets. Differentiating industrial marketing from consumer marketing., Overview of B2B (business-to-business) marketing concepts. Key players in industrial marketing: Manufacturers, suppliers, distributors

#### **Unit 2: Industrial Buyer Behaviour**

Analyzing the decision-making process in industrial purchases, identifying buying roles and influencers in B2B transactions, Factors influencing industrial buying decisions: Economic, technical, social., Buyer-seller relationships and negotiation strategies

## **Unit 3: Marketing Strategies for Industrial Markets**

Segmenting industrial markets: Criteria, approaches, targeting, Developing value propositions for industrial customers, Positioning strategies for industrial products and services, Pricing strategies: Cost-plus, value-based, competitive pricing, Promotional tactics: Trade shows, industry events, online presence.

#### **Unit 4: Distribution and Supply Chain Management**

Distribution channels in industrial markets: Direct, indirect, hybrid, Channel selection and management: Channel partners, intermediaries, Supply chain collaboration and coordination, Inventory management and logistics in B2B contexts, E-commerce and digital technologies in industrial distribution

- 1. "Industrial Marketing: A Strategic Approach" by R. Srinivasan.
- 2. "Business Marketing Management: B2B" by Michael D. Hutt and Thomas W. Speh.
- 3. "Business-to-Business Marketing: Relationships, Networks, and Strategies" by Nick Ellis.
- 4. "Strategic Industrial Marketing" by Frederick E. Webster Jr. and Yoram Wind.

Paper Code: BS234C

**Paper Name:** International Marketing **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** Course outcomes for an international marketing course outline the specific skills, knowledge, and abilities that students are expected to gain upon completing the course.

# **Unit 1: Introduction to International Marketing**

Understanding the significance of international marketing in a globalized economy., Differentiating international marketing from domestic marketing, Examining the challenges and opportunities of entering foreign markets, exploring cultural, political, and economic factors that impact international marketing decisions., Ethical considerations and cultural sensitivity in international marketing

# **Unit 2: Market Entry Strategies**

Analyzing market entry modes: Exporting, licensing, franchising, joint ventures, and foreign direct investment, Evaluating the advantages and disadvantages of each market entry mode, identifying target markets and conducting market research for international expansion, Crosscultural negotiation and adaptation of marketing strategies

# **Unit 3: International Marketing Mix**

Product adaptation and standardization strategies for global markets, Pricing strategies considering currency fluctuations, competition, and local economic conditions, Developing effective international distribution channels and logistics, Promotional strategies: Cultural considerations, media selection, and communication adaptation, Services marketing in international contexts: Challenges and strategies

#### **Unit 4: Global Marketing Management**

Strategic planning for international markets: Setting objectives, budgeting, and resource allocation, managing international branding and positioning across diverse cultures, International consumer behavior and market segmentation, Cross-cultural management and team dynamics in global marketing teams, Measuring and evaluating international marketing performance

- 1. "International Marketing" by Philip R. Cateora, John L. Graham, and Mary C. Gilly.
- 2. "International Marketing Strategy: Analysis, Development and Implementation" by Isobel Doole and Robin Lowe.
- 3. "Global Marketing: Contemporary Theory, Practice, and Cases" by Ilan Alon and Eugene Jaffe.
- 4. "Global Marketing: Foreign Entry, Local Marketing, and Global Management" by Johny K. Johansson

Paper Code: BS235C

**Paper Name:** Digital Marketing **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** By this subject student will be able to develop and execute a marketing plan, incorporating all elements of the marketing mix, segmentation and positioning strategies and other elements. It helps in understanding of the role of both digital and traditional media in marketing, and the intersection of online and offline strategies and tactics.

# **Unit 1: Introduction to Digital Marketing:**

Understanding the digital marketing landscape and its evolution, differentiating digital marketing from traditional marketing methods, Key digital marketing channels and their significance, the role of technology and data in shaping digital marketing strategies

# **Unit 2: Digital Marketing Strategies and Planning**

Developing a digital marketing strategy: Objectives, target audience, value proposition, Market segmentation and targeting in the digital context, crafting an effective digital marketing plan: Budgeting, timeline, resource allocation, Setting SMART goals for digital campaigns

# **Unit 3: Digital Marketing Channels and Tactics**

Search Engine Optimization (SEO): Techniques, on-page, off-page optimization, Pay-Per-Click (PPC) Advertising: Google Ads, keyword research, campaign setup, Social Media Marketing: Platforms, content creation, engagement strategies, Email Marketing: List building, segmentation, automation, best practices, Content Marketing: Blogging, video, infographics, storytelling

#### **Unit 4: Analytics, Measurement, and Optimization**

Key performance indicators (KPIs) in digital marketing: Traffic, conversion rates, ROI, Web analytics tools: Google Analytics, interpreting user behavior, tracking conversions, Data-driven decision-making: Analyzing campaign data to refine strategies, Emerging trends in digital marketing: Automation, AI, voice search, chatbots

- 1. "Digital Marketing: Strategy, Implementation and Practice" by Deepak Kanakaraju Publisher: McGraw-Hill Education.
- 2. "The Digital Marketing Handbook" by Shweta Mitta, Publisher: Notion Press
- **3.** "Digital Marketing: An Integrated Approach" by S. Saravanan and K. Bhaskaran Publisher: Himalaya Publishing House.
- **4.** "Marketing 5.0: Technology for Humanity" by Philip Kotler, Hermawan Kartajaya, and Iwan Setiawan

**Paper Code:** BS254M

**Paper Name:** Marketing for Travel & Tourism **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** Students will be able to explore the principles and strategies of marketing within the travel and tourism industry. Students will learn how to effectively promote destinations, attractions, and travel services to various target audiences. The course emphasizes the role of branding, digital marketing, and sustainable tourism practices.:

# **Unit 1: Introduction to Travel & Tourism Marketing**

- Overview of marketing concepts in the travel and tourism industry
- Understanding the unique challenges and opportunities of tourism marketing
- Importance of sustainable tourism practices in marketing efforts

#### **Unit 2: Destination Marketing**

- Strategies for promoting destinations to different target markets
- Building a unique selling proposition for a destination
- Role of branding and positioning in destination marketing

# **Unit 3: Digital Marketing for Travel & Tourism**

- Utilizing social media, websites, and online advertising
- Search engine optimization (SEO) and content marketing for travel
- Leveraging user-generated content and online reviews

# Unit 4: Travel Service Marketing & Sustainable Tourism Marketing

- Marketing strategies for hotels, airlines, cruise lines, and other travel services
- Designing travel packages and bundles to enhance customer value
- Collaborating with travel partners for cross-promotions
- Promoting responsible and sustainable travel practices
- Marketing eco-friendly accommodations, activities, and experiences
- Incorporating cultural sensitivity and community engagement

- 1) "Marketing for Hospitality and Tourism" by Philip T. Kotler, John T. Bowen, James C. Makens, Seyhmus Baloglu
- 2) "Tourism Marketing and Management Handbook" by Stephen Page and Joanne Connell
- 3) "Tourism Marketing: A Strategic Approach" by Nigel Morgan, Annette Pritchard, and Roger Pride
- 4) "Destination Marketing: An Integrated Marketing Communication Approach" by Steven Pike
- 5) "Tourism Marketing: Principles and Practice" by Ian McDonnell and Peter Robinson

Paper Code: BS255M

**Paper Name:** Marketing Ethics **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** This course explores the ethical challenges and considerations faced by marketers in today's complex business environment. Students will examine various ethical issues related to advertising, consumer behavior, data privacy, and social responsibility. The course emphasizes the importance of ethical decision-making and responsible marketing practices.

# **Unit 1: Introduction to Marketing Ethics**

Understanding the role of ethics in marketing decision-making, Importance of ethical behavior in building trust and reputation

# **Unit 2: Ethical Perspectives in Marketing**

Utilitarianism, deontology, virtue ethics, and other ethical frameworks, Applying ethical theories to marketing dilemmas

# **Unit 3: Ethics in Advertising and Promotion**

Truthfulness, transparency, and honesty in advertising, Deceptive advertising and its impact on consumer trust

#### **Unit 4: Consumer Behavior, Data Privacy and Digital Ethics**

Understanding consumer rights and responsibilities, Manipulative marketing practices and their implications

Protecting consumer data and privacy, Ethical considerations in online tracking and personalized marketing

- 1. "Marketing Ethics" by George G. Brenkert
- 2. "Ethics in Marketing: International Cases and Perspectives" by Patrick E. Murphy, Gene R. Laczniak, Norman E. Bowie
- 3. "Marketing Ethics and Social Responsibility" by N. Craig Smith and Patrick E. Murphy
- 4. "Business Ethics: Ethical Decision Making & Cases" by O.C. Ferrell and John Fraedrich
- 5. "Marketing Ethics: A Practical Approach" by Clifford J. Shultz II

Paper Code: BS256M

**Paper Name:** Strategic Marketing Management **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** This subject will help in understanding position products/ services against market needs and competitive offerings. Develop integrated marketing strategies as well as evaluate and propose appropriate activities and organizational structures to implement and control the chosen strategy effectively.

# **Unit 1: Introduction to Strategic Marketing Management**

Understanding the role and significance of strategic marketing in organizations, differentiating between tactical and strategic marketing decisions, Overview of the strategic planning process in marketing, Analyzing the impact of external and internal factors on strategic marketing

# **Unit 2: Market Analysis and Segmentation**

Conducting market research and environmental scanning, identifying market trends, opportunities, and threats, Segmentation, targeting, and positioning (STP) strategies

# **Unit 3: Competitive Analysis and Positioning and Marketing Planning**

Analyzing competitive forces and industry structure, identifying direct and indirect competitors, Strategies for sustainable competitive advantage, setting marketing objectives aligned with overall business goals, designing marketing strategies for different product life cycle stages, Developing marketing mix strategies: Product, price, place, promotion

# **Unit 4: Innovation and New Product Development**

Driving innovation through strategic marketing, Strategies for developing and launching new products, Managing the innovation process and minimizing risks, Leveraging customer insights for product innovation.

- 1. "Strategic Marketing: Indian Cases" by V. Kumar and Rajan Varadarajan, Pearson India
- 2. "Strategic Marketing Management: Building a Foundation for Your Future" by R. Srivastava and Susan Agarwal, Himalaya Publishing House
- 3. "Strategic Marketing Management: Cases" by R. Srinivasan and R. S. N. Pillai, Himalaya Publishing House
- 4. "Strategic Marketing: Text and Cases" by G. S. Garg and Pallavi Garg, Excel Books

Paper Code: BS257M

**Paper Name:** B2B & B2C Marketing **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** This subject will help in understanding the differences between B2C and B2B marketing. This approach marketing helps in solving problems from an inter-organizational perspective, in particular, learn about decision making at buying centers.

#### **Unit 1: Introduction to B2B and B2C Marketing**

Understanding the differences between B2B and B2C marketing, Overview of key concepts and strategies in B2B and B2C marketing, The role of customer behavior and decision-making in each context, Market trends and challenges in B2B and B2C sectors.

# **Unit 2: B2B Marketing Strategies**

Identifying B2B customer needs and value propositions, building relationships with B2B customers: Strategic pricing and negotiation in B2B contexts, Supply chain dynamics and collaboration in B2B marketing, B2B branding and communication strategies

# **Unit 3: B2C Marketing Strategies**

Analyzing consumer behavior and purchasing patterns in B2C markets, Product differentiation and positioning in B2C contexts, B2C pricing strategies: Psychological pricing, dynamic pricing, developing effective B2C advertising and promotional campaigns, Building customer loyalty and retention in B2C marketing.

# **Unit 4: Market Segmentation and Targeting**

Segmentation approaches in B2B and B2C markets, targeting strategies based on customer characteristics and behaviors, Positioning strategies for both B2B and B2C offerings

- 1. "Business Marketing Management: B2B" by Michael D. Hutt and Thomas W. Speh.
- 2. "Marketing Management: B2C" by Philip Kotler and Kevin Lane Keller.
- 3. "Marketing Management: B2B" by Rajendra Nargundkar

Paper Code: BS236C

**Paper Name:** Global Financial Management **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** After studying this course the students should be able to understand Meaning of Globalization, Analyze the implication of Globalisation in India, Discuss the problems and challenges of Globalisation, Understand International monetary system, Understand European Monetary System, Discuss the Principles of trading system, Compare balance of payment in the world and balance of payment account in India etc.

#### Unit - I

Globalisation - Implications of Globalisation - Goals of International Financial Management - scope of International Finance - International Monetary System - Balance of Payments in the World - Balance of Payments Account of India.

#### **Unit-II**

Currency Risk and Exposure – Types of Currency Risk – Management of Currency Risk – Concept and Measurement of Transaction Exposure - Techniques of Transaction Exposure Management – Translation Exposure – methods – Transaction Exposure Vs. Translation Exposure – Exchange Risk Management – Operating Exposure – measuring and managing Operating Exposure.

#### Unit- III

Foreign Direct Investment (FDI) – Forms of FDIs – FDI in World – purpose of overseas investment – Benefits to the Host Countries – Effects of FDI – Political Risk.

#### **Unit- IV**

International Money Market and Bond Market Instruments – Euro Bonds – Repos – Euro Commercial Paper – Medium Term Notes – Floating Rate Notes – Loan Syndicates – Euro Deposits – Euro Issues in India.

- 1. Joseph anbarasu, global financial management, ane, delhi, 2010
- 2. Kevin s, fundamentals of international financial management, phi, delhi, 2010
- 3. Jeff madura, international financial management, cengage learning, delhi, 2008

Paper Code: BS237C

**Paper Name:** Strategic Financial Management **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** After studying this course the students will be able to understand the concepts of financial management from strategic perspective, as well as the various Techniques and Models of Strategic Financial Management.

#### UNIT – I

Financial Policy and Strategic Planning –Strategic Planning Process – Objective and Goals – Major Kinds of Strategies and Policies – Corporate Planning – Process of Financial Planning – Types of Financial Plan.

#### UNIT - II

Financial Models – Tools or Techniques of Financial Modelling – Uses and Limitations of Financial Modelling – Applications of Financial Models – Types of Financial Models – Process of Financial Model Development.

# UNIT - III

Expansion and Financial Restructuring – Corporate Restructuring Mergers and Amalgamations – reasons for mergers- Managing an Acquisition Buy - Back of Shares – Demergers.

#### UNIT - IV

Financial Strategy – Innovative Sources of Finance – Asset Backed Securities – Hybrid Securities namely Convertible and Non-Convertible Debentures, Deep Discount Bonds–Convertible Preference Shares.

- 1. Rajni Sofat&Preeti Hiro, Strategic Financial Management, Phi, Delhi, 2011.
- 2. Weaver & Weston, Strategic Corporate Finance, Cengage Learning, Delhi, 2001.
- 3. Chandra, Prasanna, Financial Management, Tata McGraw Hill, Delhi, 2007.
- 4. Financial Markets and Institutions, S Gurusamy, Thomson.

Paper Code: BS238C

**Paper Name:** Corporate Financial Reporting **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** After completing the course, the students will be able to understand the various aspects and practices of corporate financial reporting, various corporate reports, and will also be able to prepare financial statements in accordance with relevant accounting standards.

#### **UNIT-I**

Developments of Financial Reporting Objectives, Basic Objectives of Financial Reporting, Indian Perspective in Financial Reporting, Qualitative Characteristics of Financial Reporting Information.

#### **UNIT-II**

ASI, Disclosure of Accounting Policies, Notes on Accounts in Corporate Annual Reports, Director's Report, Auditors Report.

#### **UNIT-III**

Financial Reporting Standards, Meaning of IFRS, Objectives of IFRS, Scope of IFRS, Challenges of IFRS, Convergence with IFRSs: Indian Perspective, Benefits of IFRS. Framework for the Preparation and Presentation of Financial Statements.

#### **UNIT-IV**

Valuation of Business for Amalgamation and Merger, Need for valuation of Goodwill, Methods of valuation of Goodwill, Valuation of Shares and Business, Need for Valuation of Shares, Factors Affecting Share Valuation, Methods of Valuation of Shares, Valuation of Preference Share.

- 1. Bergeron, B. (2003). Essentials of XBRL: Financial Reporting in the 21st Century. (1st Ed.). New Jersey: John Wiley & Sons.
- 2. Dam, B. B., & Gautam, H. C. (2019). Corporate Accounting. Guwahati: Gayatri Publications.
- 3. Goyal, B. K. (2021). Corporate Accounting. (7th Ed.). New Delhi: Taxmann Publication.
- 4. Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. (3rd Ed.). New Delhi: PHI Learning.
- 5. Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers.
- 6. Kumar, A. (2021). Corporate Accounting. (7th Ed.). New Delhi: Singhal Publications.
- 7. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Corporate Accounting. (6th Ed.). New Delhi: Vikas Publishing House.
- 8. Monga, J. R, & Bahadur, R. (2022). Fundamentals of Corporate Accounting. (27th Ed.). New Delhi: Scholar Tech Press.

Paper Code: BS239C

**Paper Name:** Personal Finance **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** After completing the course, the students will be able to understand the basic concepts of personal finance, develop the skills to create and manage insurance and investment plans, make sound financial decisions based on their individual circumstances. Students will also be able to identify and avoid financial risks, and protect their assets with insurance.

## **UNIT-I**

**Introduction to Financial Planning:** Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, and skimming.

#### **UNIT-II**

**Investment planning**: Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return. Diversification & Portfolio formation. Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income instruments financial derivatives & Commodity market in India. Mutual fund schemes including SIP: International investment avenues.

# **UNIT-III**

**Insurance Planning:** Need for Protection planning. Risk of mortality, health. disability and property. Importance of Insurance: life and non-life insurance schemes. Deductions available under the Income-tax Act for premium paid for different policies.

#### **UNIT-IV**

**Retirement Benefits Planning:** Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme. Exemption available under the Income-tax Act, 1961 for retirement benefits

- 1. Personal Finance with Connect Plus, 10th Edition, Jack R. Kapoor, Les R. Dlabay, Robert J. Hughes, TMH
- 2. Personal Finance Principles Every Investor Should Know by Manish Chauhan, Network 18
- 3. Simplified Financial Management by Vinay Bhagwat, The Times Group

Paper Code: BS258M

**Paper Name:** Risk Management **Total Credit:** 4 (L-T-P = 3-1-0)

**Course outcome:** The course provides the practical knowledge and skills needed to address everyday problems in corporate financial risk management, with clear understanding of the essential theories, principles and tools.

## **Unit-1: Introduction**

The concept of risk, Types and sources of risk, Risk and the economic environment, A risk management framework, Risk measurement tools and techniques.

#### **Unit-2: Interest rate market**

Overview of the markets for interest bearing instruments, Time value of money and discounted cash flow analysis, Identifying and assessing interest rate risk, Interest rate risk management Instruments: short term.

# **Unit-3: Financial risk & liquidity Market**

Credit Risk, Commodity price risk, Treasury operational risk, Sources of liquidity, Borrowing and investment principles, Borrowing and investment principles, Managing liquidity risk.

# **Unit-4: Foreign exchange risk**

How to develop a foreign exchange policy, Transaction risk, translation risk and economic risk, Managing risk from emerging market currencies.

- Nason, R., Rethinking Risk Management: Critically Examining Old Ideas and New Concepts, 2017, Business Expert Press (N)
- Nason, R., and L. Fleming, Essentials of Enterprise Risk Management: Practical Concepts of ERM
- for General Managers, 2018, Business Expert Press, (NF)
- Nason, R. and B. Chard, Essentials of Financial Risk Management: Practical Concepts for the
- General Manager, 2018, Business Expert Press, (NC)

**Paper Code:** BS259M

**Paper Name:** Corporate Tax Planning & Management **Total Credit:** 4 (L-T-P = 3-1-0)

**Course outcome:** This course aims at making students conversant with the concept of the corporate tax planning and Indian tax laws, as also their implications for corporate management.

**Unit-1:** Introduction to Tax Management-Concept of tax planning; Tax evasions; Corporate taxation and dividend tax.

**Unit-2:** Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization. Tax planning with reference to financial management Decision - Capital structure, dividend including deemed dividend and bonus shares; Purchase of Assets out of own Funds or out of Borrowed Funds.

**Unit-3:** Tax Planning and Financial Management Decisions: Tax planning relating to capital structure decision, dividend policy, inter-corporate dividends and bonus shares.

**Unit-4:** Goods & Services Tax Act, 2017- Overview of GST Act- Registration & Exempted Goods & Services. Meaning and Scope of Supply of Goods & Services. Time & Valuation of Supply, Types of Supply. Tax provisions related to Input Tax Credit, ISD. Tax provisions related to Job Work & E-Commerce

- Dr. Girish Ahuja& Dr. Ravi Gupta Simplified Approach to Corporate Tax Planning & Management (Bharat Law House).
- Singhania V K & Singhania Monica, Corporate tax planning and Business tax procedures, Taxmann publications.
- TAXMANN's Basics of GST, Nitya Tax Associates, 2017.

Paper Code: BS260M

**Paper Name:** Project Management **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** Students will be able to:

1. Evaluate and select the most desirable projects.

2. Apply appropriate approaches to plan a new project and develop project schedule.

3. Identify the important risks facing in a new project.

## UNIT I

Objectives of Project Management- Importance of Project Management- Types of Projects Project Management Life Cycle- Project Selection – Feasibility study: Types of feasibility Steps in feasibility study.

## **UNIT II**

Project Scope- Estimation of Project cost – Cost of Capital –Project management Information System- Teamwork in Project Management.

## **UNIT III**

Project selection methods, break even analysis, DCF method, project implementation, estimation, cost, price, value, scheduling, and decision tree.

## **Unit IV**

Project evaluation- Project Auditing – Phases of project Audit- Project closure reports Guidelines for closeout reports.

#### **SUGGESTED BOOKS:**

1. "Project Management- A Managerial Approach", Jack Meredith, Samuel J. Mantel Jr.,

John Wiley and Sons.

2. Project Management – The Managerial Process, Clifford F. Gray & Erik W. Larson, Tata

McGraw Hill.

3. Project Management, S.Choudury, Tata McGraw Hill Publications.

Paper Code: BS261M

**Paper Name:** Principles of Banking & Risk Management **Total Credit:** 4 (L-T-P = 3-1-0)

#### **Course Outcome**

After completing the course, the students will be able to understand the tools and techniques of risk management in Indian Banking Industry and Insurance Sector. Students will also be able to make assessment of asset and liability management, loans and advances, fund management.

#### Unit I

Techniques and Tools of Risk Management in Indian Banks, New Forms of Operations in Indian Banks, Basel III—Implications for Indian Banking.

#### Unit II

Assets and Liabilities Management, Non-Performing Assets (NPAS), Loans and Advances, Treasury and Funds Management in Indian Banking, Grievance Mechanism.

#### Unit III

Risk Management of Insurance: Techniques and Principles, Requirements of an Insurance Contract, Risk Aversion and Risk Management, Risk Management and Shareholders Wealth, Analysis of Insurance Coverage.

### **Unit IV**

Benefit Programs—Employee Benefit Plans, Health Insurance Retailing Services—Trends and Challenges in India, Service Product and Pricing Strategy, Emerging Trends and New Developments in Insurance Industry, Designing The Insurance Services, Pricing and Promotion of Insurance Services.

- 1. Banking, Risk and Insurance Management: N.R. Mohan Prakash, Vikas Publishing.
- 2. Bank Management: Priyanka Khanna, Jagroop Singh, Kalyani Publishers.
- 3. Risk Management In Indian Banks: K.M. Bhattacharya, Himalaya Publishing House.
- 4. Risk Management in Banking, Insurance and Financial Services: R.K. Mishra, Academic Foundation.
- 5. Insurance and Risk Management: Sunil Kumar, Galgotia Publishing Company.
- 6. Essentials of Bank Management: A.K. Srivastava, Kunal Books Publisher.

Paper Code: BS240C

**Paper Name:** Human Resource Information System **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** The course will help students learn Human Resource Information System, its need, implications and key issues. It helps in understanding different issues related to HRIS and to develop an understanding about application of HRIS.

## **Unit 1: Introduction to Human Resource Information System (HRIS)**

The Concept of HRIS, the role of IT, Database concepts and applications in HRIS, Steps in implementing an HRIS, Benefits and limitations of HRIS

# **Unit 2: Determining HRIS needs**

HRIS needs analysis, System design and acquisition, HR metrics and workforce analytics, Costs justifying HRIS investment.

# **Unit 3: Resource Information System implementation and acceptance**

HRIS Project management, Change management, implementation, integration, maintenance of HRIS.

# **Unit 4: HRIS Applications**

HR administration and HRIS, Talent management, Job analysis and Human Resource Planning, Recruitment and Selection in the Internet context, Training issues in HRIS, Performance management, Compensation and HRIS

- 1. Dr. Michael Kavanagh, Dr. Mohan Thite: Human Resource Information Systems- Basics, application, future and directions
- 2. P.K.Gupta and Sushil Chaabra: Human Resource Information Systems

Paper Code: BS241C

**Paper Name:** Human Resource Accounting **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** After completion of the course the students are able to understand the values of Human Resources Accounting System in the Organisations and familiarise the process and approaches of Human Resources Accounting.

#### **UNIT-I**

Meaning & Definition of HRA – Importance - Development of HRA, HRA for Managers & HR Professionals, Investment in Human Resources, Quality of Work Force and Organizations' Performance, Efficient use of Human Resources, Value of Assets – Illiquid and Non- Marketable Assets – Human Capital.

#### **UNIT-II**

Human Resource Planning – Human Capital Investment – Expenditure Vs Productivity – Training – Human Capital & Productivity - Human Resource Accounting – Measurement of Human Value addition into Money Value – Objectives of Human Resources Accounting – Approaches to Human Resource Accounting.

#### **UNIT-III**

Investment Approach – Investment in Human Resources - HR Value – Concepts, Methods & Mechanisms - Recruiting and Training Costs – Depreciation –Rates of Return – Organization Behaviour Vs Turnover – Non-Value Adds in the Management of Human Resources, Measures and Prevention - Organization Climate Approach – Improvement Determination of Changes in Human Resource Variables – Increased Costs, Cost Reduction and Future Performance.

### **UNIT-IV**

HR Accounting – Design, Preparation & Implementation - Responsibility Accounting and Management Control - Management Control Structure and Process - Design of HR Accounting Process & Procedures for each of the HR Sub-system including Recruitment, induction, Performance Appraisal and Training - Classification of Costs in HR Accounting – Behavioral Aspects of Management Control – Social Control.

- 1. Eric G. Flamholtz, Human Resource Accounting, Springer
- 2. Jac Fitz-enz, how to measure Human Resource Management, McGraw Hill
- 3. Rakesh Chandra katiyar, Accounting for Human Resources, UK Publishing
- 4. M. Saeed, D.K. Kulsheshtha, Human Resource Accounting, Anmol Publications.
- 5. D. Prabakara Rao, Human Resource Accounting, Inter India Publications.

Paper Code: BS242C

**Paper Name:** Negotiation and Counselling **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** The objective of this course is to provide knowledge of concepts and issues of negotiation and counselling such that to equip the students with valuable skills, techniques and strategies.

#### Unit I

**Counselling:** Introduction, Approaches to Counselling, Goals and Process of Counselling; Counselling Procedures and Skills, Organizational Application of Counselling Skills.

#### Unit II

Changing Behaviors through Counselling; Specific Techniques of Counselling; Role conflicts of Managers and Counselling. Application of Counselling in Specific Organizational Situations: Dealing with problem Subordinates; Performance Management; Alcoholism and Other Substance Abuse. Ethics in Counselling.

#### **Unit III**

**Negotiation:** Introduction, Nature and need for negotiation, negotiation process, Types and styles of negotiation; strategies and tactics; barriers in effective negotiation, Communication Style, Breaking Deadlocks.

#### **Unit IV**

Role of trust in negotiations; negotiation and IT; ethics in negotiation; cultural differences in negotiation styles; gender in negotiations; context of mediation; negotiation as persuasion.

- 1. Singh Kavita Counselling Skills for Managers (PHI)
- 2. Carroll, M.: Workplace counseling, Sage Publication.
- 3. Kottler, J. A., & Shepard, D. S.: Introduction to counselling: voices from the field, USA: Cengage Learning.
- 4. Moursund, J.: The Process of counselling and therapy, New Jersey: Prentice Hall.
- 5. Patterson, L. E., & Welfel, E. R.: The counselling process: A multi theoretical integrative approach, New York: Brooks Cole.
- 6. Kolb, D., & Williams, J.: The Shadow Negotiation. UK: Simon & Schuster.
- 7. Korobkin, R.: Negotiation theory and strategy, Aspen Publisher.

Paper Code: BS243C
Paper Name: HR Audit

**Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** This subject will help in understanding the HR Audit Process. It helps in learning the methods and approaches to conduct an HR audit. The major concerns or challenges along with solutions one might face while conducting an HR Audit.

#### Unit 1:

**Human Resource Audit**: Introduction, Objectives, Concepts, Components, Need, Benefits Important Components of Human Resource Development Audit, Need for Human Resource Audit: Identifying the Human Resource Audit Goal, Defining the Audit Team, Approaches to Human Resource Audit, Benefits of Human Resource Audit.

#### Unit 2:

# **HR Audit Methodology and Issues:**

Introduction, Conducting a Human Resource Audit, Preliminary Steps, Goals of the Audit, Areas of the Audit, Issues in HR Audit, Strategies Alignment of HR Audit.

#### Unit 3:

**HR Audit Workforce Issues and Challenges:** Introduction, Workforce Communication and Employee Relations, Performance Management, Compensation System, Teambuilding System, Challenges in HR Audit: Assessing the Ability for Change, Post Audit Steps, Preventive and Corrective Actions, Role in Business Improvement, Methodology and Limitations

#### Unit 4:

Human Resource Audit Report and Legal Compliance: HR Audit Report- Purpose, Report Design, Preparation of report, Use of HR Audit report for business improvement. HR Audit for Legal Compliance: Scope of Human Resource Audit, Pre-employment Requirements, Hiring Process, New-hire Orientation Process, Workplace Policies and Practices

- 1. T. V. Rao HRD Audit: Evaluating the Human Resource Function for Business Improvement Sage.
- 2 Udai Pareek, T. V. Rao, Designing and Managing Human Resource Systems, Oxford. 3Peter Reilly, Marie Strebler, Polly Kettley, The Human Resource Function Audit Cambridge Strategy.
- 4 Dr. Sibram Nisonko HR Audit: Audit Your Most Precious Resources, independently published.

Paper Code: BS262M

**Paper Name:** Current Trends in HRM **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** The main aim of this subject is the recent trends in human resource management. And it helps in understanding the study of how human resource management will deal with effects of changing world of work.

#### Unit 1:

**Introduction and Concept of HR Trends:** Definition and Concept related to HR Trends, Comparative analysis of HR Trends since 2015, Causes of transformation and evolution in the HR Trends, Digital Disruptions and its impact on HR Trends.

#### Unit 2:

**Current HR Trends:** Technological Interventions in HR Processes and Management (Artificial Intelligence in Recruitment, Data Analytics in transforming HR, Employee Experience Platforms, Feedback Tools to improve Employee Engagement and Productivity, Employee Wellness Apps, Cloud and Mobile-enabled HR solutions)

## Unit 3:

**Tectonic Shift in HRM Priorities viz:** Managing Workforce Diversity, Establishing Gender Parity and Pay Equality, Providing Mentorship, Assuring Safety at workplace, Catering to Employee expectations, Changing Skill requirements, Conducting Continuous Improvement Programs, Re-engineering work processes for improved productivity, Decentralizing work sites, and Promoting Family work life balance.

## Unit 4:

Enhancement of HR Functions through Current HR Trends: Organisational Culture and Effectiveness, Employee Performance and Satisfaction, Human Resource Planning & Management, Recruitment & Selection, Performance Management System, Training & Development, Career / Succession Planning, Rewards & Recognitions, Employee Engagement, Health & Safety, Administrative Functions.

- 1. Human resource and Personnel Management: Text and Cases K. Aswathappa New Delhi TMH.
- 2. Human Resource Management: Text and Cases V.S.P. Rao Mumbai Himalaya PHS.
- 3. Human Resource Management Gary Dessler New Delhi, Pearson Education
- 4. Performance Management guinis New Delhi, Pearson Education.
- 5. International HRMK, Ashwathappa & Sadhana Dash N. Delhi TMH.

**Paper Code:** BS263M **Paper Name:** HR Ethics **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** This course aims to impart students various Ethical Decision-Making Skills, Application of Ethical Principles, Promotion of Inclusive Work Environments, Alignment with

Legal and Ethical Standards

## Unit 1:

Ethical Principles, Theories in HR and Employee Rights and Responsibilities: Overview of ethical theories (utilitarianism, deontology, virtue ethics), Ethical decision-making frameworks, Ethics in the HR context. Rights and responsibilities of employees, Privacy and confidentiality considerations, Whistleblowing and ethical reporting mechanisms

## Unit 2:

## Diversity, Inclusion and Ethical Issues in Recruitment and Selection:

Importance of diversity and inclusion in the workplace, addressing biases and promoting a diverse workforce, Inclusive hiring and retention strategies. Fairness and objectivity in candidate assessment

Discrimination and equal opportunity, Ethical use of background checks and social media screening.

#### Unit 3:

## **Ethics in Performance Appraisals and Compensation, Benefits:**

Setting fair performance metrics and Goals Handling performance appraisal challenges ethically, Providing constructive feedback and coaching. Ensuring equitable compensation structures Transparency in pay practices. Ethical considerations in executive compensation

## Unit 4:

# Legal and Regulatory Compliance in HR Ethics and Ethical Leadership in Organizational Culture:

Labor laws and regulations relevant to HR, Ethical implications of non-compliance, Ethical conduct in labor relations and collective bargaining, HR's role in shaping ethical organizational culture, Ethical leadership and its impact on HR practices, Building an ethical HR department

- 1. Ethics in Human Resource Management By Myrna L. Gusdorf, MBA, SPHR.
- 2. A study of ethics on human resource management April 2017, Authors: Swetha Parthasarathy.

Paper Code: BS264M

**Paper Name:** Legal framework for governing Human Relation **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** This course examines the legal principles and regulations that govern human interactions in various contexts, including employment, consumer transactions, privacy, and more. Students will explore the legal framework that shapes relationships between individuals, organizations, and society, focusing on understanding rights, responsibilities, and remedies.

#### Unit 1:

# **Introduction to Legal Framework for Human Relations:**

Understanding the scope and importance of the legal framework in human interactions.

Sources of law: Common law, statutory law, regulations, and international treaties.

Overview of key legal concepts: rights, obligations, liability, and remedies.

## Unit 2:

# **Introduction to Legal Framework for Human Relations**

Understanding the scope and importance of the legal framework in human interactions.

Sources of law: Common law, statutory law, regulations, and international treaties.

Overview of key legal concepts: rights, obligations, liability, and remedies.

## Unit 3:

# **Employment Law and Employee Rights**

Employment relationship: At-will employment, contracts, and exceptions, Anti-discrimination laws: Title VII, ADA, ADEA, and more, Fair Labor Standards Act (FLSA) and wage regulations, Workplace safety and OSHA regulations, Family and Medical Leave Act (FMLA) and employee leave rights.

## Unit 4:

# **Consumer Protection, Contracts and Privacy and Data Protection**

Elements of a contract and contract formation., Consumer rights and protection laws., Unfair and deceptive business practices., Product liability and warranties. Overview of privacy laws and regulations. Right to privacy and Fourth Amendment considerations.

Health Insurance Portability and Accountability Act (HIPAA)., General Data Protection Regulation (GDPR) and international data privacy.

- 1. "Business Law: Text and Cases" by Kenneth W. Clarkson, Roger LeRoy Miller, and Frank B.Cross.
- **2.** "The Employee Rights Handbook: Effective Legal Strategies to Protect Your Job From Interview to Pink Slip" by Steven Mitchell Sack.
- 3. "Employment Law: A Guide to Hiring, Managing, and Firing for Employers and Employees" byLori
- B. Rassas

Paper Code: BS265M

**Paper Name:** International HRM **Total Credit:** 4 (L-T-P = 3-1-0)

**Course Outcome:** This course provides a comprehensive understanding of the challenges and strategies involved in managing human resources across international borders. Students will explore the complexities of staffing, training, compensation, and cultural considerations in a global context.

#### **Unit 1:**

## Introduction to International HRM, Cultural Diversity and Global Leadership:

Definition and scope of International HRM and Differences between domestic and international HRM., Key challenges and opportunities in managing a global workforce, Impact of culture on HR practices, Cross-cultural communication and negotiation., Developing global leadership skills.

#### Unit 2:

## International Staffing and Recruitment and Compensation and Benefits in a Global Context

Approaches to international staffing: ethnocentric, polycentric, geocentric. Expatriate selection, training, and adjustment. Diversity and inclusion in global recruitment. Compensation strategies for international assignments. Expatriate compensation packages and challenges. Balance sheet approach and localization.

## **Unit 3: Global Training and Development and Performance Management**

Identifying global training needs. Designing and delivering cross-cultural training programs.

Talent development and succession planning in a global context. Evaluating international employee performance. Managing performance across cultural differences.

## Unit 4: Labor Relations and Legal Considerations and Emerging Trends in International HRM

Labor laws and regulations in different countries. Managing labor unions and employee relations internationally. Ethical considerations and social responsibility in global HRM., Technology's impact on global HR practices., Remote work and virtual teams., Future trends and challenges in international HRM.

- 1. International Human Resource Management Paperback by Peter J. Dowling (Author), Marion Festing (Author), Allen D. Engle (Author).
- 2. International human resource management Author Dr. Indrajit Goswami, Mrs. Jayalaxmi, Baishnab.
- 3. "International Human Resource Management" by Peter J. Dowling, Marion Festing, and Allen D. Engle Sr.