

Minor Courses offered by the Department of Commerce

“Student can choose any one course from each stream”

Year	Type of Course	Course Code	Title of the Course	Credits	Teaching Hours
1st Year (Semester- I & II)	MID -1(A)		Business Economics	4	5
	MID -1(B)		Financial Literacy		
	MID -1(C)		Business Environment		
	MID -2(A)		Indian Economy	4	5
	MID -2(B)		Principles and Practice of Insurance		
	MID -2(C)		Economics of Transportation		
2nd Year (Semester- III & IV)	MID -3(A)		Organizational Behaviour	4	5
	MID -3(B)		Basis of Logistics		
	MID -3(C)		Environmental Legislation / WCM		
	MID -4(A)		Business Law	4	5
	MID -4(B)		Foreign Trade Promotion		
	MID -4(C)		Human Resource Accounting		
3rd Year (Semester- V & VI)	MID -5(A)		Computer Application in Business	4	5
	MID -5(B)		Service Marketing		
	MID -5(C)		Accounting Information System		
	MID -6(A)		Investment Analysis	4	5
	MID -6(B)		Government Accounting		
	MID -6(C)		Talent Management		
4th Year (Semester- VII)	MID -7(A)		Business Ethics & Corporate Governance	4	5
	MID -7(B)		Business Analytics		
	MID -7(C)		Contemporary Legal Framework		
	MID -8(A)		Digital Marketing	4	5
	MID -8(B)		Corporate Social Responsibility		
	MID -8(C)		Rural Marketing		

SEMESTER – I

MID 1(A) - BUSINESS ECONOMICS

Course Objective: To familiarize the students with basic concepts of Business Economics .

Learning Outcomes: After completing the course the students would be able to:

1. Understand Basic problems of an economy and concept of business cycles
2. Learn the theory of Demand and related concepts
3. Understand the theory of supply and Consumer Behaviour
4. Obtain knowledge about the theory of Production, Costs and Revenue
5. Identify various types of Markets.

UNIT- I Introduction to Business Economics: Meaning of Business Economics - Scope of Business Economics - Basic problems of an Economy - Role of Price Mechanism - Concept of Business Cycles: Meaning of Business Cycles - Phases of Business Cycles - Features of Business Cycles - Causes behind Business Cycles.

UNIT- II Theory of Demand: Meaning and determinants of demand - Law of demand and Elasticity of demand - Price elasticity, Income elasticity and Cross elasticity.

UNIT- III Theory of Supply and Consumer Behaviour: Meaning and determinants of supply- Law of supply - Elasticity of supply - Theory of consumer's behaviour - Marshallian approach and Indifference curve approach - Demand Forecasting.

UNIT- IV Theory of Production: Meaning and Factors of production- Laws of Production - The Law of Variable Proportions and Laws of Returns to Scale - Producer's equilibrium -Theory of Cost - Concepts of Costs - Short-run and long-run costs, Average and marginal costs, Total, fixed and variable costs.

UNIT- V Market Structure: Meaning and characteristics - Various forms of markets - Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly - Price determination in these markets.

Reference Text Books:

1. Dr. S. Sankaran, 2015, Business Economics, Margham Publications, Chennai
2. Samuelson, Paul Antony and William D Nordhaus, 2015, Economics, Tata Mc GrawHill Publishing Company Ltd, NewDelhi.
3. C A.G. Sekar, C A. B.SaravanaPrasath, Business Economics &- Business and Commercial Knowledge, Padhukas Publications, Chennai, 2019.

SEMESTER I

MID 1(B) - FINANCIAL LITERACY

Learning Objectives: The Learning Objectives of this course are as follows:

- Familiarity with different aspects of financial literacy such as savings, investment, taxation, and insurance
- Understand the relevance and process of financial planning
- Promote financial well-being

Learning Outcomes: The Learning Outcomes of this course are as follows:

- Develop proficiency for personal and family financial planning
- Apply the concept of investment planning
- Ability to analyse banking and insurance products
- Personal tax planning

UNIT- I Financial Planning and Financial Products

Introduction to Saving - Time value of money - Management of spending and financial discipline

UNIT- II Banking and Digital Payment

Banking products and services - Digitisation of financial transactions: Debit Cards {ATM Cards} and Credit Cards. - Net banking and UPI, digital wallets - Security and precautions against Ponzi schemes and online frauds

UNIT- III Investment Planning and Management

Investment opportunity and financial products - Insurance Planning: Life and non-life including medical insurance schemes

UNIT- IV Personal Tax

Introduction to basic Tax Structure in India for personal taxation - Aspects of Personal tax planning - Exemptions and deductions for individuals - e-filing

Note: Some of the theoretical concepts would be dealt with during practice hours.

Practical component (if any) - (15 Weeks)

- Regular class activities to enhance students' understanding of topics and the application of concepts. The case study method may be followed as a teaching pedagogy.
- Numerical questions pertaining to each unit wherever applicable should be practiced.
- For the second unit, students may be assigned a project wherein they can log on to the website of various banks and conduct an in-depth analysis and comparison of various financial products offered.

- For Unit III, a Project related to building a dummy portfolio of stocks and tracking their returns may be given.
- An investment budget may be given to the students to select investment options that maximize the return and minimize the tax implications.
- For the last unit, students may also file a dummy IT return to get hands-on experience with e-filing.
- Students may conduct a financial literacy survey among at least 25 respondents to measure the level of financial literacy and share the findings in the awareness in the form of a report.
- Any other Practical/Practice as decided from time to time

Essential/recommended readings

- Introduction to Financial Planning (4th Edition 2017)- Indian Institute of Banking & Finance.
- Sinha, Madhu. Financial Planning: A Ready Reckoner July 2017, McGraw Hill.

Suggested readings

1. Halan, Monika, Lets Talk Money: You've Worked Hard for It, Now Make It Work for You, July 2018 Harper Business.
2. Pandit, Amar The Only Financial Planning Book that You Will Ever Need, Network 18 Publications Ltd.

SEMESTER – I

MID 1(C) - BUSINESS ENVIRONMENT

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

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

- Know and analysis different business environment
- Conduct a business analysis of the local environment
- Understand the major problems in Indian Economy
- Know about five year planning and LPG on different sectors
- Explain the concept of social and political responsibilities of Business

UNIT I Indian Business Environment: Concept, components, and importance- Indian economy ; features of mixed economy- major problems in Indian economy – poverty, inequalities, unemployment and population.

UNIT II Economic Environment: Business and economic environment – Economic Systems – Economic parameters and their impact on business – five year planning – Economic reforms – Liberalisation; Privatisation; Globalisation – Impact on LPG on different sectors, Foreign Investments – MNCs.

UNIT III Industrial and Technological Environment: Business Environment and IPRS – Industrial Licensing– Anti-social Trends and practices – Regulation Monopoly and Restrictive Trade Practices.

UNIT IV Social and Political Environment: Political Environment – Government and business relationship in India – Provision of Indian constitution pertaining to business – Social responsibility of business – Business and society – Ethical issues and value in business – corporate social policies, issues and challenges.

UNIT V Natural and Technological Environment: Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction, Status of technology in India; Management of technology; Features and Impact of technology.

Practical Exercises: The learners are required to:

- To visit Companies & collect details about technologies upgradation
- Suggest practical measures to overcome unemployment in India

Reference Text Book:

1. K. Aswathappa, 2014: Essentials of Business Environment, Himalaya Publishing House,
2. Francis Cherunilam, 2016: Business Environment Text and cases, 25thEdition, Himalaya Publishing House, Mumbai.

SEMESTER II
MID 2(A) - INDIAN ECONOMY

Course Objectives: To enable the students to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro- economic analysis and policy framework.

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

1. Evaluate the magnitude, size, and dimensions of Indian economy and to study effect of privatization and liberalization on Indian economy;
2. Evaluate the role of population as an economic resource;
3. Explain the role and contribution of agriculture in economic development of India;
4. Analyse contribution of industrial and service sector in Indian economy;
5. Evaluate the recent trends in economic planning of India as well as role and functions of central bank and commercial banks.

UNIT – I - Basic Issues and Features of Indian Economy:

- a) Basic Issues: Concept and Measures of Development and Underdevelopment- Human Development- Composition of national income and occupational structure.
- b) Indian Economy: Major features and problems. Role of public and private sector in Indian Economy- Functions and problems of public sector- dis-investment- Privatization –its importance in Indian Economy. Globalization, Liberalization, and its impact on Indian Economy

UNIT – II - Policy Regimes:

- a) The Evolution of planning and import substituting industrialization.
- b) Economic Reforms since 1991.
- c) Monetary and Fiscal policies with their implications on economy

UNIT – III - Growth, Development and Structural Change

- a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- b) The Institutional Framework: Patterns of assets ownership in agriculture and industry- Policy for restructuring agrarian relations and for regulating concentration of economic power-
- c) Changes in policy perspectives on the role of institutional framework after 1991.
- d) Growth and Distribution- Unemployment and Poverty- Human Development- Environmental Concerns.
- e) Demographic Constraints: Interaction between population change and economic development.

UNIT – IV - Sectoral Trends and Issues

- a) Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution- Factors influencing productivity and growth- the role of technology and institutions- price policy, the public distribution system and food security.
- b) Industry and Services Sector: Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes- Public sector – its role, performance and reforms- the small scale sector- Role of Foreign capital.
- c) Financial Sector: Structure, Performance and Reforms. Foreign Trade and Balance of Payments: Structural Changes and Performance of India’s Foreign Trade and Balance of Payments- Trade Policy Debate- Export policies and performance- Macro-Economic Stabilisation and Structural Adjustment- India and the WTO, Role of FDI, Capital account convertibility

UNIT - V:

- a) Inflation, Unemployment and Labour Market: Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation- Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system- Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.
- b) Planning Process in India: Trends and Features Planning process and features of Economic planning in India, planning commission and NITI Aayog, Budgeting in India.

Books for References:

1. Mishra &Puri, Indian Economy, Himalaya Publishing House
2. Acharya, S., & Mohan, R. (2010). India’s Economy: Performance and Challenges. New Delhi: OUP India.
3. Puri, V. K., & Mishra, S. K. (2018). Indian Economy. Mumbai: Himalaya Publishing House. Datt, G.& Sundharam, A. (2017). New Delhi: Sultan Chand Publishing.
4. Hingra, I. C., Indian Economy, Sultan Chand & Sons
5. Gaurav, D. &Sundarum, K.P.M., Indian Economy, S. Chand & Company
6. Uma Kapila, Indian Economy since Independence, Relevant articles

SEMESTER II

MID 2(B)– PRINCIPLES AND PRACTICE OF INSURANCE

Course Objectives: To expose the students to impart knowledge on principles and practices of insurance in India.

Learning Outcomes: After completing the course learners will be able to:

- Explain the Principles of Insurance.
- Compare and Contrast insurance with assurance and explain provisions relating to life insurance.
- Analyse the principles of Marine Insurance.
- Prepare Claim on fire insurance policies.
- Apply the acquired skills in marketing of Life Insurance business.

UNIT I Principles of Insurance: Insurance - Meaning – Definition – Essentials of insurance contract – Kinds of Insurance contract – Principles of Insurance – Insurable interest – Utmost good faith – Indemnity – Subrogation – Contribution – Proximate cause – Mitigation of loss.

UNIT II Life Insurance: Meaning of life insurance – Insurance versus Assurance – Features of life insurance – Procedure for effecting life insurance – Life Insurance policies – Classification of policies on the basis of duration, premium payment, participation in profits, persons assured, methods of payment of policy amount – Money back policies – Group insurance scheme – Partnership insurance – Employer - Employee Insurance - Features of each policy.

UNIT III Marine Insurance – Important Definitions – Subject Matter of Marine Insurance – Characteristics of Marine Insurance – Elements of Marine Insurance – Contents of Marine Policy – Kinds of Marine Policies – Life Insurance versus Marine Insurance – Procedures for taking out a Marine Policy – Important Clauses in Marine Policy – Kinds of Marine Losses.

UNIT IV Fire Insurance - Common policies in Fire Insurance – Average Clause in Fire Insurance Policy – Rights of the Insurer – Procedures for Fire Insurance Claim – Types of Losses due to Fire – Procedures for calculating claim for loss of stock.

UNIT V Marketing of Life Insurance Business: Characteristics of Life Insurance Services – Objectives of Life Insurance Marketing – Importance of Life Insurance Marketing – Market segmentation in Insurance business – Distribution channels in Life Insurance business – Scope of Life Insurance Marketing.

Practical Exercise: The learners are required to:

1. Prepare the documents of a hypothetical insurance claim.
2. Make a comparative analysis of the claim settlement procedure of select insurance companies and assess their proficiency.

Books for References:

1. P. Periasamy, 2013; Fundamentals of Insurance, Vijay Nicole Imprints Pvt, Ltd
2. Gupta .P.K (2011). Insurance and Risk Management, New Delhi: Himalaya Publishing.
3. Inderjit Singh, Rakesh Katyayal and Sanjay Arora, 2010; Kalyani Publishers, Chennai.
4. Black .K.J., & Skipper .H.J (2000). Life and Health Insurance, London: Pearson Education.
5. Mishra .M. N., & Mishra .S. B (2007). Insurance Principles and Practice. New Delhi: S. Chand Publishing.
6. Vaughan .E. J., & Vaughan .T. M (2013). Fundamentals of Risk and Insurance, New Jersey: Wiley.

SEMESTER II

MID 2(C) -Economics of Transportation

Course Objective: In this course, the tools of microeconomic analysis will be applied to the transport sector. We will build on theories and concepts developed in the microeconomics courses

Learning Outcome: The course, in general, covers the relationship between transport and the economy. Basically, the course has been designed to apply economic concepts in a practical setting and illustrate them using case studies especially chosen from the Indian context to provide important insights into the economics and management of different parts of the transport sector.

The stated prerequisites for the course are: Introduction to Microeconomics and Introduction to Macroeconomics. A reasonable background in basic Algebra and Calculus is needed. Some of the mathematics maybe reviewed in class, if required.

Unit 1: Introduction: Transport as a catalyst to development; measuring the impact of transport on the economy- case studies of impacts. An overview of transportation activities in India: network and performance; issues for the future. Some basic considerations: transportation and land-use, the transport planning process

Unit 2: Demand and Supply Analysis: Transport Demand: The Basic Framework- measuring the demand in a spatial and temporal setting. Traditional Four-Stage Demand Model; modern approaches to modelling demand and practical issues in demand estimation. Supply: the nature of output in transport, output and costs, economies of size, density and scope, empirical estimation of transport cost functions- the approaches and illustrations.

Unit 3: Market Structure and Pricing: The spectrum of transport market structures: market power and the scope for pursuing different strategies. Pricing Principles – First Best Rules, Ramsey Pricing – Second Best Solution, Price Discrimination, Pricing with Stochastic Demand, Road Pricing and Congestion. Pricing in practice – public transport fares, rail tariffs, pricing by shipping conferences and electronic road pricing schemes

Unit 4: Investment Decisions: The nature of investment decisions; financial evaluation of transport investments; social cost benefit analysis: economic evaluation of transport investments. Practical issue in evaluation and case studies of road and rail projects evaluation.

Unit 5: Market Regulation and Policy: Theory of Regulation, Deregulation and Privatisation in Transport. Approaches to privatisation of transport infrastructure and services and a competition policy for transport. Evolution of transport policy in India with focus on case studies regarding different modes.

References:

Essential Readings

1. McCarthy, P. S., Transportation Economics, Massachusetts: Blackwell Publishers. 2001(All Modules)
2. Button, K. J., Transport Economics, Second edition, London: Heinemann. 1993 (All Modules)

Additional Readings

1. Boyer, K. D., Principles of Transport Economics, Massachusetts: Addison-Wesley, 1998
2. Cole, S., Applied Transport Economics: Policy, Management and Decision Making, London:Kogan Page, 1998
3. Winston, C., Conceptual Developments in the Economics of Transportation: An Interpretive Survey, Journal of Economic Literature, Vol. XXIII (March 1985), pp.57-94

SEMESTER III

MID 3(A) - ORGANIZATIONAL BEHAVIOUR

Course Objectives: The course aims to develop a theoretical understanding among learners about the structure and behavior of organisation as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

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

- Differentiate between various types of personality using standard tools;
- Appreciate the applicability of decision making process in real life situations and use TA and Johari Window;
- Have knowledge to understand the level of motivation in employees;
- Describe characteristics of a leader;
- Learn how to build a supportive organizational culture.

Unit - I – Introduction and Individual Behaviour - Organisational Behaviour – concepts – determinants - challenges and opportunities of OB. - Contributing disciplines of OB. Organisational Behaviour – Models – Personality - Type A and B- Big Five personality types - Factors influencing personality - Values and Attitudes-Concept – types – Terminal value – Instrumental Value – Components – job related attitudes – Learning – Concept –Learning theories – reinforcement – Perception – Emotions - Concept- Perceptual process- Importance- Factors influencing perception- Emotional Intelligence.

Unit - II - Decision making and Communication - Concept - Nature of decision making process - Individual versus group decision making. Communication and Feedback- Transactional Analysis (TA) - Johari Window.

Unit - III – Motivation - Meaning – Importance - Equity theory of Motivation - Vroom’s Valence Expectancy theory- Ken Thomas – Intrinsic Motivation theory- Mc Clell – theory of Motivation. Motivation and organizational effectiveness.

Unit - IV - Leadership- Power- and Conflict - Meaning - concept of Leadership - Trait theory- Transactional- Charismatic -Transformational Leadership. Power – conflict - Power tactics - Sources of conflict - Conflict Resolution Strategies.

Unit - V - Dynamics of Organisational Behaviour - Organisational Culture and climate – Concept – determinants - organizational culture – Importance – Managing Change - Individual - organisational factors - Stress - Prevention - Management.

Practical Exercises: The learners are required to:

1. Apply the tools for measuring personality types like Type A&B- 16 Personality Traits- etc.
2. Assume a case for decision making in business context- write a report and present how they would proceed step by step to arrive at the final decision-
3. Consider your role model of a leader and describe the characteristics of that leader
4. Practice stress management tools including meditation-
5. Measure organizational culture using OCTAPACE or any other tool.

Reference Text Books:

1. Robbins- S. P.- & Judge- T. A. (2015). Organizational Behaviour. New Delhi: London: Pearson Education.
 2. Singh- A. K.- & Singh- B. P. (2007). Organizational Behaviour. New Delhi: Excel Books Pvt.Ltd.
- Books for Reference:
1. Chhabra- T. N. (2017). Management Process & Organizational Behaviour. Delhi: Sun India Publications.
 2. Green berg- J.- & Baron- R. A. (1996). Organizational Behaviour. New Jersey: Prentice Hall

SEMESTER III

MID 3(B) - Basis of Logistics

Course Objective:

1. Understand the fundamental concepts and principles of logistics, including its definition, scope, and importance in various industries.
2. Gain insight into the process of logistics management, covering areas such as inventory control, transportation, warehousing, and distribution.

Learning Outcome:

1. Apply various logistics management techniques to optimize supply chain processes, including inventory control, transportation planning, and warehousing operations.
2. Evaluate the integration of logistics within the broader context of supply chain management and identify opportunities for collaboration and improvement.

Unit I: Logistics Management Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS)

Logistics Management: Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control, elements of inventory management in inbound and outbound logistics, Bull-whip effect – distribution and warehousing management.

Unit-II: Preliminaries for Exports and Imports:

Meaning and Definition of Export – Classification — Export Marketing Organizations – Registration Formalities – IEC – RCMC – Export Licensing – Methods of Exporting – Pricing Quotations – Payment Terms – Letter of Credit- Commercial Invoice – Shipping Bill – Certificate of Origin – Consular Invoice – Mate's Receipt – Bill of Lading – GR Form –Import Documents – Transport Documents – Bill to Entry – Certificate of Inspection – Certificate of Measurements – Freight Declaration.

Unit III: Export-Import Procedure

Steps in Export Procedure – Export Contract – Forward Cover – Export Finance – Institutional framework for Export Finance – Excise Clearance – Pre-shipment Inspection – Methods of Pre-shipment Inspection – Marine Insurance – Role of Clearing and Forwarding Agents – Shipping and Customs Formalities – Customs EDI System – Negotiation of Documents – Realisation of Exports Proceeds.

Pre-Import Procedure – Steps in Import Procedure – Legal Dimensions of Import Procedure – Customs Formalities for Imports – Warehousing of Imported goods – Exchange Control Provisions for Imports – Retirement of Export Documents.

UNIT- IV: Supply Chain and Logistics Administration: Introduction – Concepts of Warehousing – Types of Warehouse – Functions of Warehousing Strategic Warehousing,

Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution control & evaluation. SCM Plan – Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods Use of Internet in SCM - Role of computer/IT in supply chain management – E-marketplaces, E-procurement, E-logistics, E-fulfillment, Operative Systems in SCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control - Importance, Pareto's Law.

UNIT-V Emerging Technologies in Logistics and Supply Chain Management: CRM Vs SCM, Benchmarking concept, features and implementation, outsourcing – basic concepts, value addition in SCM – concept of demand chain management Growth of Logistics and Supply Chain Management in national and international scenarios.

Reference Text Book:

- 1) Nandi S.K, Logistics Management, Oxford publications
- 2) Christopher Martin, Logistics and Supply Chain Management, Pearson
- 3) Gaurdin, Kent N., Global Logistics Management, Blackwell Publishers Ltd., Oxford.
- 4) Kapoor Satish K., and Kansal Purva, Basics of Distribution Management: A Logistical Approach', Prentice HALL of India
- 5) DK Agrawal, Distribution and Logistics Management: A Strategic Marketing Approach', Macmillan Publishers India.

Note: Latest edition of textbooks may be used.

SEMESTER III

MID 3(C) - WORKING CAPITAL MANAGEMENT

Course Objectives:

- To understand the basic concepts of Working Capital Management
- To understand the role of Working Capital in decision-making

Learning Outcome:

1. Evaluate the working capital requirements of a business based on factors such as industry characteristics, business cycles, and growth projections.
2. Compare and contrast different approaches to managing working capital, including conservative, aggressive, and moderate policies, and assess their implications for liquidity and profitability.

UNIT-I Introduction to Working capital: Meaning, Nature and Scope for Working capital – Concepts and its determinants– Estimation of working capital needs– Working Capital Cycle – Assessment and Computation of Working Capital Requirements

UNIT-II Accounts Receivables: Nature and Cost of maintaining Receivables – Objectives of Receivable Management – Factors affecting size of Receivables– Policies of managing Accounts Receivables– Determination of Potential Credit Policy including Credit Analysis, Credit Standards, Credit Period, Credit Terms, etc. Collection Policies – Credit Management in India– Factoring: types and benefits.

UNIT-III Inventory Management: Nature of Inventories, Need to hold inventories, Benefits of holding inventory, Objectives of inventory management, Inventory Management techniques, Inventory management process.

UNIT-IV Cash Management: Meaning, Facets of Cash Management, Motives for holding cash, factors determining cash needs, managing cash collection and disbursements, investing surplus, cash in marketable securities, cash budgeting.

UNIT-V Working Capital Finance: Need and Objectives, Trade Credit, Bank Finance and Commercial Papers, Certificate of Deposits. Working Capital Control and Banking Policy: Deheja Committee, Chore Committee, Tandon Committee

(Problems – 60% & Theory 40%)

Reference Text Book:

1. LesileR.Howard.Vadonalds,WorkingCapital,Evans Ltd.
2. KeithV.Smith,GuidetoWorkingCapitalManagement,McGrawHill.
3. KhanandJain,FinancialManagement,TMH
4. IMPandey,FinancialManagement.VikasPublication.
5. Van Horne, J.C. and J.M Wachowicz Jr.: Fundamentals of FinancialManagement,Prentice–Hall, Delhi.

Note: Latest edition of text books may be used.

SEMESTER IV

MID 4(A) - BUSINESS LAW

Course Objectives: To familiarizes the students with the provisions of various Acts relating to commercial undertakings.

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

- 1) Examine the various provisions of the Indian Contract Act,1872
- 2) Define various legal procedures under Sale of Goods Act, 1930 and apply the same in business.
- 3) Summaries the Negotiable Instruments Act 1881
- 4) Analyse the Provision of Information Technology Act 2000
- 5) Familiarise with Consumer Protection Act, 1986

UNIT-I Indian Contract Act, 1872 : Definitions – Contract – Essentials of a valid contract- Classification of contracts – Offer-Legal rules of an offer – Acceptance – Legal rules as to acceptance – Communication of offer, Acceptance and Revocation – Consideration – Legal Rules as to Consideration – Capacity to Contract – Free Consent – Coercion – Undue Influence – Fraud – Misrepresentation – Mistake – Discharge of Contracts – Breach - Remedies for breach

UNIT-II The Sale of Goods Act, 1930: Definitions – Essentials of a Contract of Sale – Sale Vs Agreement to Sell – Sale Vs Hire-purchase Agreement – Classification of Goods – Conditions and Warranties – Express and Implied Conditions and Warranties – Delivery of Goods – Rules as to Delivery of Goods – Rights and Duties of the Buyer – Unpaid Seller – Rights of an Unpaid Seller against the goods.

UNIT-III Negotiable Instruments Act, 1881: Introduction of Negotiable Instruments Act 1881 – History and nature of Negotiable Instruments – different kinds of Negotiable Instruments – Promissory note – Bill of Exchange and Cheque – Nature and Definition. Holder and Holder in due Course – Meaning – Rights and privileges of holder in due course - Liability of parties and Discharge from liability: Liability of acceptor or maker, Drawer, Drawee and Endorser.– Crossing – Types - Banker's liabilities for unjustified dishonor of Cheque – Discharge from Liability by cancellation, by Release, by payment, by material alteration, by qualified acceptance and by negotiation.

UNIT–IV Information Technology Act, 2000 & Competition Act, 2002:

Salient features of Information Technology Act 2000 – Legal provisions under Information Technology Act - Information Technology (Amendment Act) 2008 – Data Privacy – Section 43A – Punishment for Cyber Crimes: Section 66A, 66B, 66C, 66D, 66E, and 66F – Section 67A, 67B, and 67C.

Competition Act, 2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of Dominant Position.

UNIT–V Consumer Protection Act, 2019 & Foreign Exchange Management Act, 1999:

Introduction, application of the Act - Objectives of the Act - Definitions - Consumer Protection Councils - Redressal Machinery under the Act - District forum – State Commission - National Commission – Administrative Control - Procedures for complaints – Nature and scope of remedies under the Act – Appeals – enforcement of orders – Penalties.

Foreign Exchange Management Act, 1999: Important definition, Regulation and management of foreign exchange, RBI Guidelines on KYC

Practical Exercises: The learners are required to:

- 1) Enlist steps involved in execution of contract.
- 2) Enlist steps involved in agreement to sale.
- 3) Enlist steps involved in discharge of contract.
- 4) Prepare agreement to sale and contract related to sale of movable property, pledging of property, indemnity & guarantee bond etc.
- 5) Enlist the various KYC documents for opening of bank account, e-wallet account, mutual fund account, bank locker, etc.

Text Book:

- 1) N.D. Kapoor, 2019, Elements of Company Law, 34th Revised Edition, Sultan Chand & Sons, New Delhi.
- 2) ND Kapoor, 2019, Elements of Mercantile Law, Sultan Chand & Sons Educational Publishers, New Delhi.
- 3) R.S.N Pillai and Bagavathi, 2019: Business Law, S. Chand and Co Pvt Ltd. New Delhi.

SEMESTER IV

MID 4(B) – FOREIGN TRADE PROMOTION

Course Objective: To provide the learner a detailed view of the export promotional institutional infrastructure in India and Foreign Trade Policy

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

- Understand the pattern and direction of India's external trade
- Comprehend the export promotional infrastructure in India
- Learn functions of export promotional organizations
- Evaluate current Foreign Trade Policy of India
- Analyze the concept of Quality and its significance in export trade.

UNIT-I External Trade of India: Before and after independence – Trends - Commodity Composition and direction - Present major trading partners: USA, EU, and Middle East – Features of these markets - Future of India's Trade: Direction and Commodities - Problems of India's export sector.

UNIT-II Institutional support for Export Promotion in India: Ministry of Commerce & Industry – DGFT and its functions - Board of Trade: Composition and Functions - Commodity Boards and Export Promotion Councils (EPCs): Objectives and functions

UNIT -III Service institutions: Financial Service institutions: ECGC, EXIM Bank, RBI and Commercial banks – Brief overview - Other Service Institutions: FICCI, FIEO, ITPO, CII, ICA, IIFT, EIC – State Trading Corporation and its subsidiaries – MMTC, TTC, PEC: Objectives and Functions – Concept of State trading and canalization - State level organizations for export promotion

UNIT-IV Foreign Trade Policy: Major Provisions and Evaluation of the current FTP - Financial and Non-financial incentives to promote Export trade – Recognition of Export Firms - 100% EOUs: Benefits - Foreign Investment Policy: Past and Present – Types of Foreign Investments: FDI and FII

UNIT-V Concept of Quality in Foreign Trade: Importance - Pre-shipment inspection: Types - Compulsory & Voluntary - Features of a good inspection system - Inspection by EIAs - Quality Standards: Meaning – International and Domestic Quality Standards – ISO series – Procedure for ISO Certification

Practical Exercises:

1. Prepare five years statistics on India's external trade on a select commodity
2. Assignment on incentives for export promotion
3. Presentation on Quality Standards (Domestic and International)Textbook

Reference Texts Books:

1. Francis Cherunilam, International Business, Himalaya Publishing House, Mumbai
2. Badi NV, International Business, Vrinda Publications, New Delhi
3. TAS Balagopal, Export Management, Himalaya Publishing House, Mumbai
4. Publications, Ministry of Commerce & Industry, GOI

SEMESTER IV

MID 4(C) – HUMAN RESOURCE ACCOUNTING

Course Objectives:

- To understand the values of Human Resources in Organizations
- To familiarize the process and approaches of Human Resources Accounting

Learning Outcome:

1. Students will comprehend the concept of human resource accounting (HRA) and recognize the value of human capital as a critical asset for organizations.
2. Students will learn various techniques and methods used to measure and quantify human resources' value, including historical cost, replacement cost, opportunity cost, and present value of future earnings.

UNIT-I: Meaning & Definition of HRA – Importance – Development of the Concept – History of Score Card– Objectives of Human Resources Accounting – Benefits and Limitations of Human Resource Accounting – HRA for Managers & HR Professionals - Investment in Human Resources

UNIT-II: Human Capital – Human Capital Investment – Expenditure Vs Productivity– Training – Human Capital & Productivity - Human Resource Accounting – Measurement of Human Value addition into Money Value – Approaches to Human Resource Accounting – How to measure Human Resources

UNIT-III Investment Approach – Investment in Human Resources - HR Value – Concepts, Methods& Mechanisms - Recruiting and Training Costs – Depreciation – Rates of Return–Organization Behavior 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 Corporate Implications of Human Resource Accounting– Presents cenario of Human Resource Accounting in India – in Public Sector companies and Private Sector Companies–Presents cenario of HRA at International level

UNIT-V HR Auditing and Accounting – HRA Software - HRA Oriented Reporting Processes Including P & L Accounts & Balance Sheet - Experiences and Extrapolations on HRA.

Reference Text Books:

1. Eric G. Flamholtz, Human Resource Accounting, Springer
2. Rakesh Chandra Katiyar, Accounting for Human Resources, UK Publishing
3. M. Saeed, D.K. Kulsheshtha, Human Resource Accounting, Anmol Publications
4. D. Prabakara Rao, Human Resource Accounting, Inter India Publications
5. Jac Fitz-enz, et al, How to Measure Human Resource Management (Hardcover), McGraw Hill

Note: Latest edition of textbooks may be used.

SEMESTER V

MID 5(A) - COMPUTER APPLICATION IN BUSINESS

Course Objectives: To provide an exposure to the use of office automation software and accounting package software in making business decisions.

Learning Outcomes: After completing the course, the learners shall be able to:

- Acquire the theoretical knowledge in MS-Office
- Create documents in MS-Word
- Construct work sheet on MS-Excel
- Prepare presentations using MS-Power Point and to Develop database management system using MS-Access
- Explain the fundamentals and key components of Tally ERP9 and to Create ledgers and groups in various modes.

UNIT I Introduction to Computer Concepts – Elements of computer – Characteristics of a Computer – Classification of Computers – Basic Computer Architecture – Input - output Devices - Software Concepts: Types of software – Software: its nature and qualities - Windows Operating System Functions.

UNIT II Microsoft Word: Creating a New Document – Edit and Formatting a document – Change the page layout, Background and Borders – Headers & Footers – Creating Tables – Editing tables – insert Word Art, Clip Arts and Pictures – Business Correspondence: Letters, Tables, Mail Merge, Labels.

UNIT III Microsoft Excel: Building a Spread Sheet – Using Autofil – Adding and Removing Rows and Columns – Creating and Copying Formulae – Changing Column widths & Row Height – Using Auto format – Creating and Printing a Graphs and Chart - Calculation of various financial, Statistical Equations and functions.

UNIT IV Microsoft Power Point: Creating and Saving a presentation using Auto - Content wizard – Design template – Blank Presentation – Opening an Existing Presentation – Setting Slide transitions – Slide Animations – Power Point Presentation views – Printing Slides, Notes and Handouts.

Microsoft Access: Creating a new database – Creating a new table – Creating a Primary Key – Adding, editing and deleting fields and records – Query: Query in Design View and by using **Wizard** – **Forms:** Creating an Auto form, by using wizard and Entering data by using forms – **Reports:** Design view and by using wizard.

UNIT V Applications of Accounting Software: Introduction – Features - tally Introduction to Accounting software (Ver.9.ERP): Characteristics of the Software Creation of a Company – Accounts Information – Creation of Ledgers – Vouchers – P& L a/c – Balance Sheet – Inventory Handling – Creation of Stock Groups - Creation of Stock Categories – Creation of Stock Items – Accounts of Banking and Departmental Accounting.

(Theory– 50% and Practical– 50%).

Reference Text Books:

1. Rajagopalan .S.P., Computer Application in Business, Vikas Publishing House, New Delhi.
2. Sanjey Saxena, 2009, MS-Office 2007 for everyone, Vikas Publishing House Pvt, Ltd., New Delhi.
3. NellaiKannan, C2002: MS-Office, Nels Publication, Thirunelveli, Tamil Nadu.
4. Deepak Bharihoke., Fundamentals of IT, Excel Books, New Delhi.
5. Dhiraj Sharma., Foundation of IT, Excel Books, New Delhi.
6. Bhatnagar .S.C.& Ramani .K.V., Computers and Information Management, Prentice Hall of India, New Delhi.
7. Martin, Principles of DataBase Management, Prentice Hall of India, New Delhi.
8. Sulochana .M., Kameswara Rao .K & Kishore Kumar .R., Accounting Systems, Kalyani Publishers, Hyderabad.
9. Parameswaran .R., Computer Application in Business, S. Chand & Co, New Delhi.

SEMESTER V

MID 5(B) - SERVICE MARKETING

Course Objectives:

1. Introduce students to the concepts, principles, and theories of service marketing, emphasizing the unique characteristics and challenges of marketing intangible services compared to tangible products.
2. Explore the behavior of service consumers, including their decision-making processes, expectations, perceptions, and satisfaction levels, to develop strategies for effectively targeting and engaging service customers.

Learning Outcomes:

1. Develop a customer-centric mindset and apply customer-focused strategies to identify customer needs, preferences, and pain points, and design service offerings that deliver superior value and satisfaction.
2. Develop effective communication skills to engage with customers, build rapport, manage service encounters, and resolve customer complaints and conflicts in a professional and empathetic manner.

UNIT–I Introduction To Service Marketing Meaning, Definition, Characteristics, Components, Classification of Service Marketing, Factors Leading to a Service Economy.

UNIT–II Service Consumer Behaviour Understanding the Service Customer as a Decision Maker, Customer purchase is Associated with Risk, How Service Customers Evaluate the Service, The Service Consumer Decision Process, and The Decision Making Process in the Service Sector, Components of Customer Expectations, Service Satisfaction, Service Quality Dimensions.

UNIT–III The Service Delivery Process Managing Service Encounters, Common Encounter Situations, Managing Service Encounters for Satisfactory Outcomes, Service Failure, Service Recovery, Process of Service Recovery, Customer Retention and Benefits.

UNIT–IV Service Design Levels of service product – Service life cycle – new service development – service blue printing – physical evidence and service scape – competitive differentiation of services – service positioning strategies – developing positioning maps – pricing of services – methods and specific issues.

UNIT–V Marketing Strategies For Different Services Formulating service marketing strategies for health, hospitality, tourism, logistics, financial, information technology, educational, entertainment and public utility services.

Reference Text Books:

1. Halen Woodroffe, "Services Marketing", McMillan Publishing Co, New Delhi.
2. Nimit Chowdhary and Monika Choudhary, "Textbook of Marketing of Services", the Indian experience, MacMillan Publishing Co, New Delhi.
3. Bhattacharjee, "Services Management, An Indian Perspective", Jaico Publishing House, Chennai.
4. Christopher H. Lovelock and Jochen Wirtz, Services Marketing, Pearson Education, New Delhi.
5. Christian Gronroos, Services Management and Marketing a CRM Approach, JohnWiley

Note: Latest edition of text books may be used.

SEMESTER V

MID 5(C) - ACCOUNTING INFORMATION SYSTEM

Course Objectives: To teach students how to use computerized systems to organize, manage, and analyze financial data effectively.

Learning Outcomes:

1. Students will gain hands-on experience with popular accounting software applications like QuickBooks or Sage, learning how to navigate the interface, enter transactions, and generate reports.
2. Students will develop proficiency in data entry techniques, ensuring accuracy and completeness when inputting financial transactions into AIS databases.

UNIT-I - An Introduction to Accounting and Information Systems

Accounting affects both the demand for and supply of information- Compare traditional transaction-based accounting systems with process-based information systems- management's relationship to information and information systems- relationship between accounting and data analytics- the goals of documenting systems and processes- various documentation techniques-flowchart illustrates a system or business process- a data flow diagram (DFD) shows the flow of data in a system.

UNIT-II - Risks, Risk Assessments, Risk Management, and Internal Controls

The nature of risk- risk into different risk categories- the quantitative value of risk- businesses respond to risk- distinguish among the three functions of internal controls- control by its location and implementation method- three lines of defense to ensure effectiveness of internal controls- importance of frameworks in an internal control environment.

UNIT-III - Components of an Accounting Information System and Supporting Data

Characteristics and components of information systems- technologies used by startups and small businesses- growing businesses enhance their systems- features of and implementation considerations for an enterprise resource planning (ERP) system- Differentiate between data elements and data types- data are stored- five characteristics of big data- data analytics to accounting problems- . Outline the systems development life cycle- Compare and contrast Waterfall and Agile systems development methods- different types of modern databases- relational database tables by using an entity relationship diagram- queries to retrieve data and answer business questions- businesses identify risks and opportunities associated with emerging and disruptive technologies- business opportunities provided by disruptive technologies- Apply the principles of robotic process automation (RPA) to accounting use cases- fundamental principles and technologies of block chain- blockchain's relevance to accounting professionals.

UNIT-IV - Business Processes and Accounting Information Systems and Risks-Systems Security Risks, Issues, Failures, and Fraud and Cybercrimes

Relationship between human resources and payroll- employee on boarding process- employee termination process.- . Assess the payroll processing process.- data in the underlying system and database to important reports and data analytics- the relationship between the inventory purchasing and payments processes, inventory management, and supply chain management- the purchasing process for inventory and other goods or services- the fixed asset acquisitions process- the credit payments process.- Use the key data in the underlying database for reporting and insights- the relationship between conversion processes, inventory, and supply chain management- the cost accounting system records conversion expenditures that impact the financial statements.- opportunities and challenges in digital manufacturing- data generated by the AIS is converted to reporting and analytics- the marketing, sales, and collections processes for business-to-consumer sales- the credit sales process and its related risks and controls- risks and controls related to revenue recognition in the sales process- Assess the risks and controls related to the cash collections and accounts receivable processes- Connect the ERP system and underlying database to potential reports and analytics- the role of the accounting information system in financial reporting- the generation of financial statements within the accounting information system- XBRL promotes reporting efficiency- use key management accounting reports- importance of data analytics and reporting for financial reporting decision-making.

UNIT-V - Data Analysis and Visualization Tools and Techniques

Career opportunities for accounting professionals working with data- data analytics techniques that can explore data- data analytics techniques that explain changes over time- advanced data analytics techniques that transform data into insights- the importance of user-centric design and storytelling in data visualization- fundamental design principles to data visualizations- visualization techniques for exploratory analysis- visualization techniques that are used to create explanatory stories.

Required Materials:

The following materials are required for this course:

1. Textbook: Savage, Brannock, and Foksinsko, Accounting Information Systems,
2. 1st Edition. Danvers, MA: Wiley, 2022 (Packaged with Wiley Plus) EPUB ISBN: 978-1-119-74442-9. Please see below for instructions for accessing your eTextbook and activities at the publisher site. Ordering Information Please review the following tips for ordering your course materials
3. Do not purchase your textbooks until your enrollment is approved. During the processing period, a new section may be opened that could require a different textbook or edition.
4. Courses with special access codes require that students use the direct links to the publisher site.
5. Always order by the ISBN. Publishers and vendors often offer the same textbook title under different ISBNs. You must have the correct ISBN to access your online website. If you are having problems locating a textbook, contact us at Answers@outreach.lsu.edu for assistance.

SEMESTER VI

MID 6(A) – INVESTMENT ANALYSIS

Course Objectives: To teach students how to evaluate investment opportunities, analyze financial securities, and make informed decisions to maximize returns while minimizing risks..

Learning Outcomes:

1. Students will grasp the fundamental concepts of investments, including risk and return, diversification, and the time value of money.
2. Students will learn how to analyze various types of financial securities, such as stocks, bonds, mutual funds, and derivatives, to assess their potential for investment.

Unit I Investment Overview: Meaning - Nature - Scope – Objectives – Investment, Speculation and Gambling – Asset Allocation Decisions, Selecting Investments in financial markets, organisation and functioning of Securities, Security market Indices.

Unit II Investment Theory: Portfolio Theory: The Benefits of Diversification, Capital Asset Pricing Model and Arbitrage Pricing Theory, Efficient Market Hypothesis

Unit III Portfolio Analysis and Selection: Traditional portfolio analysis, Why portfolios, Effects of combining securities, Markowitz risk-return optimization; Portfolio Selection: Risk and Investor preferences, Selecting the best portfolio, Markowitz portfolio optimization, Sharpe portfolio optimization, Arriving at the optimal portfolio, Consideration of new securities; Traditional portfolio selection.

Unit IV Portfolio Evaluation and Revision: Concept of mutual fund and NAV, Sharpe's – Treynor's - Jensen's performance index- Use of excel spreadsheet application; Meaning and Need for portfolio revision, Portfolio revision technique, Cost of portfolio revision.

Unit V Portfolio Simulation: Using virtual trading platforms like Dalal Street Investment Journal (DSIJ) Game, Yahoo Finance, Money Control, Investopedia stock stimulator etc. (PracticalBasedUnit)

Reference Texts Books:

1. Reily F.K, Brown K.C, Investment Analysis and Portfolio Management, Cengage, 2012
2. Prasanna Chandra: Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi, 6th Edition, 2021
3. Francis J.C. – Investments: Analysis & Management, McGraw Hill, 14th Edition, 2020
4. Elton & Gruber - Modern Portfolio and Investment Analysis, John Wiley & Sons, 9th Edition, 2014
5. Donald E. Fischer and Ronald J. Jordan: Security Analysis and Portfolio Management, Prentice Hall, New Delhi, 6th Edition, 2018

SEMESTER VI

MID 6(B) - GOVERNMENT ACCOUNTING

Course Objectives: To familiarize students with the principles, practices, and procedures of accounting in the public sector, enabling them to understand how government entities manage their financial resources, report their financial activities, and ensure accountability and transparency in financial management.

1. Learning Outcomes:

2. Students will comprehend the unique characteristics of government finance, including the sources of revenue, budgeting process, and expenditure controls, to analyze the financial operations of government entities.
3. Students will learn how government budgets are formulated, executed, and monitored, exploring topics such as revenue forecasting, expenditure planning, budgetary control, and fiscal policy implications.

UNIT – I - Introduction to Government Functioning - Role and responsibilities of Central, State, Panchayati Raj Institution and Urban Local Bodies, Union-State-Local Government Fiscal Relations, Fiscal Federalism

UNIT – II - Constitutional Provisions and Related Authorities - Constitutional Provisions and Related Authorities: 112. Annual financial statement. 113. Procedure in Parliament with respect to estimates. 114. Appropriation Bills. 115. Supplementary, additional, or excess grants. 116. Votes on account, votes of credit and exceptional grants. 117. Special provisions as to financial Bills, 148. Comptroller and Auditor-General of India. 149. Duties and powers of the Comptroller and Auditor-General. 150. Form of accounts of the Union and of the States 280. Finance Commission. 281. Recommendations of the Finance Commission. State Finance commission, CGA, Niti Aayog.

UNIT – III - Public Revenue and Budget -Sources of Tax and Non-tax Revenue for Centre, States and Local Government, Efficiency and Equity in Tax Policy Design, Tax Policy and Tax Administration in India, Tax collection by Government- Union, State & Local Governments. Budget: Budget Cycle, Planning, Preparation, Execution, Monitoring, how to interpret data from Budget document, Fiscal Deficit, Primary Deficit, Revenue and Effective Revenue Deficit.

UNIT – IV - Accounting for Union, State Urban and Local Bodies - Union & State Accounts: Constitutional Provisions, Structure of various ministries/departments of Government of India, Controller General of Accounts - Hierarchy and Functions, Structure of Government Accounts and Flow of Funds, Classification of Government Accounts - Consolidated Fund, Contingency Fund and Public Accounts, Classification of Government expenditure in India including introduction to Chart of

B. Com (General)

Accounts, Banking Arrangements, Bankers to the Government. Urban Local Bodies: Introduction - NMAM, National Municipal Asset Valuation Manual, State Municipal Accounts Manuals/Rules and ASLBs

Unit - V - Standard Internal Control and Risk Management - Internal Control Systems in Government, Internal Audit, Outcome Budgeting & Reporting, Procurement Control, Asset Controls, Cash Controls, etc., Type of Audit – Role of CAG & PAC, Contingent liability, and Parliamentary Control, Brief Introduction of IGAS, IGFRS and IPSAS

Reference Texts Books:

1. SC Pandey and M Prakash Gupta (2021), Accounting and Budgeting in Government: Spotlighting completed, ongoing, and proposed reforms, Kindle Edition.
2. Albert Pell F C Montague Rathbone (2022), Local Government and Taxation, Government Accounting Rules, 1990 (Revised Edition) Issued by the Ministry of Finance, Department of Expenditure, Controller General of Accounts

Online Resources

<https://cga.nic.in/Page/Other-Books-Manuals-and-Forms.aspx>

https://icaiknowledgegateway.org/index.php?option=com_

[k2&view=itemlist&task=category&id=76:policy-research&Itemid=435](https://icaiknowledgegateway.org/index.php?option=com_k2&view=itemlist&task=category&id=76:policy-research&Itemid=435)

SEMESTER VI

MID 6(C) – TALENT MANAGEMENT

Course Objectives:

- 1) To understanding need and importance of talent management and its relationship with compensation practices, strategies and reward.
- 2) To institute talent management system that ensures identification, management and development of talent portfolio that accelerates performance improvements.
- 3) To understand the core concepts of Talent management and application of the same in multi-disciplinary areas

Learning Outcome:

1. Understand how to recognize and identify talent within an organization, including assessing skills, abilities, and potential for growth.
2. Learn strategies to attract talented individuals to the organization, including employer branding, recruitment marketing, and targeted sourcing.

UNIT – I: Introduction to Talent Management: Talent Management: Meaning – Overview – History – Scope – Need of Talent Management. Key Processes of Talent Management – Sources of Talent Management – Types of Talent Management – Benefits of Talent Management – Limitations of Talent Management – Principles of Talent Management – Methods of Talent Management – Talent Gap – Tools for Managing Talent – Life Cycle of Talent Management - Role of HR in Talent Management

UNIT–II: Building Blocks Of Talent Management Meaning and methods of Competency Mapping Concept and importance of Assessment Centre, Assessment Centre activities – psychometric testing, interviews, group discussions, presentation, management games, inbasket activities. Training and development – objectives and process of training programmes (need analysis, instruction design, validation through sample testing, implementation of programme, evaluation)

UNIT-III Talent Engagement and Retention: Concept of Talent Engagement – Retention. Employee Engagement and Retention, the Race for Talent: Retaining and Engaging Workers, Best Practices for Talent Engagement, Ways and means to improve Employee Retention - Strategies of reward system-employee incentives and recognition programs-Elements of compensation structure-fixed, cash benefits, retrials and social security, valuable pay/ incentives/ stock options - Designing salary template with understanding of provident fund, ESIC, gratuity, annuation, bonus, etc.

UNIT–IV Talent Engagement and Retention: Concept of Talent Engagement – Retention. Employee Engagement and Retention, the Race for Talent: Retaining and Engaging Workers, Best Practices for Talent Engagement, Ways and means to improve Employee Retention - Strategies of reward system-employee incentives and recognition programs-Elements of compensation structure-fixed, cash benefits, retrials and social security, valuable pay/ incentives/ stock options - Designing salary template with understanding of provident fund, ESIC, gratuity, annuation, bonus, etc.

UNIT- V: Contemporary Talent Management Issues, Challenges, Best Practices and Innovation: Organizational Issues, Talent Management Challenges, Best Practices of Talent Management, Talent Management in India, AI applications in Human Resource Management Practices, E-Frauds in Talent Acquisition, Development, Utilization and Separation.

Reference Text Books:

- 1) Ravinder Shukla, Global India Publications,
- 2) TALENT MANAGEMENT: Process of Developing and Integrating Skilled Workers Talent Development by Dave Collins;
- 3) Aine MacNamara, Routledge Sloan, Hazucha, and Van Katwyk, Strategic management of global leadership talent Advances in global leadership Pascal,
- 4) Talent management systems: Best practices in technology solutions for recruitment, retention, and workforce planning. Willam Barther (2020), AI Applications in HR Practices, Prentice Hall, New York.

Note: Latest edition of textbooks maybe used

SEMESTER VII

MID 7(A) - BUSINESS ETHICS & CORPORATE GOVERNANCE

Course Objectives: To provide students with a comprehensive understanding of ethical principles and corporate governance practices in business contexts, enabling them to make morally responsible decisions and contribute to the long-term sustainability and ethical conduct of organizations.

Learning Outcomes:

1. Develop an awareness of ethical issues and dilemmas in business situations, recognizing the importance of ethical behavior in decision-making processes.
2. Acquire skills to analyze ethical dilemmas, consider various stakeholders' interests, and make morally sound decisions aligned with ethical principles and values.

Unit - 1: Introduction to Business Ethic- Ethics and Business – Making a case for Business Ethics – Sources and factors influencing Business ethics – Values Morals and ethics - Business ethics as personal integrity and social responsibility – Ethics and Law – Ethics as practical reason.

Unit - 2 Philosophical theories of Ethics and Business Ethical theories and traditions – Utilitarianism – Deontology as ethics of rights and duties – Virtue ethics– Modern and Contemporary views on Business ethics

Unit - 3 Ethical decision-making in Organizations HRM: Cash and incentive plans- performance appraisal, race and disability, health and safety restructuring and layoffs – wages – discrimination- sexual harassment. Marketing: Ethical issues in Marketing a framework- responsibility for products (safety and liability)- marketing

Process related ethics (Advertisements and Sales)- product related ethics (appropriateness of marketing certain products)- competition related ethics (pricing, advertising, piracy, predatory)- Marketing to Vulnerable populations- Sustainable Marketing. Finance and Accounting: Finance functions- investment decisions disclosure norms- insider trading- and executive compensation- conflicts of interests in Accounting and Financial markets.

B. Com (General)

Unit - 4 Ethics in Global Businesses and Environmental sustainability Ethical principles governing global business - ethics in relation to adapting host countries culture and norms- issues relating negotiators and gift giving- providing access to less developed countries- avoiding sanctions- protection of intellectual properties. Business' Environmental responsibilities.

Unit - 5 Corporate Governance Understanding Corporate Governance –the context – Socio-economic character of business- core values- business purpose- structural and organizational aspects- International experiences: Corporate governance in USA- UK - The agenda for India: Codes of Corporate Governance as recommended by the Confederation of Indian Industry (CII) for effective corporate Governance in India- SEBI

(Listing Obligations and Disclosure Requirements) Regulations, 2015

Reference Text Books:

- 1) Hartman, & Desjardin J. (2013). Business Ethics: Decision, Making for Personal Integrity & Social Responsibility (2 edition.). New York: McGraw Hill. Essential Reading / Recommended Reading
- 2) Fernando, A.C. (2013). Business Ethics: An Indian Perspective (2 edition.). New Delhi: Pearson.
- 3) Crane, A. (2012). New directions in business ethics. Los Angeles: SAGE Publications.
- 4) Gosh, B. N. (2011). Business Ethics and Corporate Governance. New Delhi: Tata McGraw-Hill.
- 5) Mandal, S. K. (2012). Ethics in Business and Corporate Governance. Tata McGraw Hill.

SEMESTER VII

MID 7(B) - BUSINESS ANALYTICS

Course Objectives: To equip students with the knowledge and skills required to analyze large volumes of data, derive meaningful insights, and make data-driven decisions to solve business problems effectively.

Learning Outcomes:

1. Develop proficiency in collecting, organizing, and preprocessing data from various sources, ensuring data quality and reliability for analysis purposes.
2. Gain an understanding of basic statistical concepts and techniques to analyze data distributions, correlations, and patterns, providing insights into business trends and performance.

Unit I - Introduction - Science of data driven decision-making, Descriptive analytics, Predictive analytics and Prescriptive analytics; Big data analytics, web and social media analytics, Machine learning algorithms.

Unit II - Data Analytics Software - Analytical Software –Free and Open Source Software Vs Paid Software: R Language: Commands and Syntax, Packages and Libraries, Data Types, Data Structures – Vectors, Matrices, Arrays, Lists, Factors, Data Frames, Importing and Exporting Data. Excel Introduction to statistical operations. PYTHON: Introduction to statistical operations, programming and data analysis.

Unit III - Descriptive analytics - Introduction, data Types and scales, types of data measurement scales, measures of central tendency, measures of variations, measures of shapes.

Unit IV - Prescriptive Analytics - Linear programming - Model building, assumptions, sensitivity analysis, solving LP programming using graphical method, range of optimality and shadow price.

Unit V - Forecasting techniques - Introduction, time series data and components of time series of data, forecasting techniques and forecasting accuracy, moving average method, single exponential smoothing, double and triple exponential smoothing, Crostons forecasting methods, ARIMA Model.

Reference Texts Books :

1. R.N. Prasad and Seema Acharya, (2016), Fundamentals of Business Analytics, Wiley.
2. U Dinesh Kumar (2017), Business Analytics: The Science of Data - Driven Decision Making, Wiley.
3. V. K. Jain (2018), Data Science and Analytics (with Python, R and SPSS Programme), Khanna Publishing
4. Evans James (2017), Business Analytics (2nd Edition), Pearson.
5. Mark J. Bennett and Dirk L. Hugen (2016), Financial Analytics with R (Building a Laptop Laboratory for Data Science), Cambridge University Press

Open Resources

Yahoo finance, moneycontrol.com, RBI and IMF database

SEMESTER VII

MID 7(C) - CONTEMPORARY LEGAL FRAMEWORK

Course Objective: To provide knowledge on various economic legislations required for running a business organization

Learning Outcome:

1. Develop awareness of legal requirements and obligations that businesses must adhere to, ensuring compliance with laws and regulations to avoid legal risks and penalties.
2. Learn to identify legal risks and liabilities associated with business operations and transactions, and develop strategies to mitigate these risks effectively.

UNIT – I - Competition Law: Definitions – Anti Competitive agreements – prohibitions of abuse of dominant position – combinations – Competition Commission of India – Inquiry into certain agreements and dominant position – inquiry on complaints u/s 19 – power to grant interim relief power to forward compensation – Execution of orders of commission – appeal – duties of Director – General – penalties – Competition advocacy.

UNIT - II - Foreign Exchange Management Act: Objective and definitions under FEMA – Dealings in foreign exchange – holding of foreign exchange etc. - Current account transactions, Capital account transactions – Export of goods and service - Realization and repatriation of foreign exchange — Authorized person – Penalties and Enforcement – Foreign Contributions and hospitality – Exemptions - Powers of Central Government – Directorate of Enforcement –Appellate Tribunal. Offences and penalties – Compounding of offences

UNIT – III - Consumer Protection Act: Genesis of the law – objects and definitions – Rights of consumers under the Consumer Protection Act – Nature and scope of remedies – Consumer protection – appearance before consumer dispute Redressal Forums

Unit – IV - Contemporary Environmental Legislation Legal and regulatory frame work: Procedures for obtaining various environment clearances – role and function of Environment Tribunal / Authority – Appearance before Environment Tribunal /Authority – Environment Audit. Enforcement of International Environmental law: Kyoto protocol norms. Water: Water and Environment (Protection) Law – various Boards and their functions and powers; duties of occupier of specified industries to ensure adherence to standards; offence by companies. Air pollution: Concept of sustainable

development, Government policy regarding environment – salient features of the Air (Prevention and control of pollution) law

UNIT - V - Intellectual Property Rights: Kinds, meaning of intellectual property; concept of patent; Trade Mark; right, design, patent law & Enforcement Trade Mark Law & Enforcement ; copy right law & enforcement

Reference Text book:

- 1) Aswathapa,K, Legal environment of Business, Himalaya, Delhi
- 2) The Competition Act, (along with Statement of Objects & Reasons) and the notifications issued by the Central Govt.
- 3) Relevant Bare Acts
- 4) "Modern Constitutional Law"
- 5) "Business Law Today"
- 6) "Environmental Law in the 21st Century"
- 7) "International Law and Global Governance"

SEMESTER VII

MID 8 (A) – DIGITAL MARKETING

Course Objectives:

- 1) To gain industry background knowledge to navigate Digital Marketing topics including Digital advertising, search, social media, and online privacy.
- 2) To understand digital marketing practices, inclination of digital consumers and role of content marketing.
- 3) To impart learning on various digital channels and how to acquire and engage consumers online

Learning Outcome:

1. Develop skills in analyzing audience demographics, behavior, and preferences using digital analytics tools to create targeted and personalized marketing campaigns.
2. Learn to create engaging and relevant content tailored to different digital channels, optimizing it for search engines (SEO) and user experience to increase visibility and engagement.

UNIT–I Introduction to Digital Marketing: Introduction, Meaning & Definition, History, Objectives, Features, Scope, Benefits and Problems, Techniques. Digital Marketing v/s Real Marketing. The new digital world - trends that are driving shifts from traditional marketing practices to digital marketing practices, the modern digital consumer and new consumer's digital journey. Marketing strategies for the digital world – latest practices.

UNIT–II Digital Marketing Environment: Product – Products on Internet –Creating Customer Value Online – Product Benefits – E-Marketing Enhanced Product Development – Price –Change in Pricing Strategies – Buyer and Seller Perspectives – Payment Options – Pricing Strategies – Distribution – Online Channel Intermediaries – Distribution Channel: Length and Functions – Channel Management and Power – Distribution Channel Metrics – Promotion – Integrated Marketing Communication (IMC) – Internet Advertising – Marketing Public Relations – Sales Promotion Offers – Direct Marketing – Personal Selling – IMC Metrics - Search Engine Optimization (SEO) – Contents, Tools & Optimization. Content Management – SWOC.

UNIT–III E-mail and mobile marketing E-mail Marketing - User Behaviour, Segmentation, Key Metrics, Best Practice Case Studies, E-marketing strategies, Tracking landing pages, Choosing your metrics, A/B and Multivariate testing, Analyzing test results, Setting your budgets; Mobile Marketing - Concept, SMS Strategy, Mobile Advertising, Mobile Optimized Websites, Mobile Apps, Proximity Marketing

UNIT–IV Customer Acquisition and Retention: Profile of Consumers – Browsing Behaviour Model – Elements of Social Media – Social Media Strategies – Social Media Performance Metrics – Building Customer Relationships – Relationship Marketing – Stakeholders – Three Pillars of Relationship Marketing – Customer Relationship Management (CRM) – CRM Building Blocks – Ten rules for CRM Success – CRM Platforms, Strategies & Models. E-CRM System: Why & Uses, Website Solution Method, Web Analytics & Use of Google Analytics – Reports.

UNIT–V Emerging Issues: Online Governance and ICANN – Jurisdiction – Fraud – Consumer Loyalty of Website Services – The Quadratic Effect of Flow – Role of Technology. Readiness in Developing Trust and Loyalty for E-Services in Developing. Access – The Digital Divide Ethical and Legal Issues – Privacy – Digital Property – Online Expression – Cyber Security – Cyber Crime. Email, Facebook, Instagram, LinkedIn and other Social Applications Marketing – Concept. Indian and global context, online communities and co-creation, future of marketing gamification and apps

Reference Text Books:

- 1) RYAN, D. & JONES, C., Understanding Digital Marketing, Kogan Page Publishers.
- 2) The Essential Guide to Online Marketing, Rob Strokes, Quirk, ISBN: 9781936126323
- 3) E-Commerce: An Indian Perspective, P. T. Joseph, Prentice Hall, 4th Edition.
- 4) Electronic Commerce: A Simplified Approach, Munesh Chandra Trivedi, Jaico Publishing House.
- 5) Vandana, Ahuja; Digital Marketing, Oxford University Press India.

Note: Latest edition of text books may be used.

SEMESTER VII

MID 8(B) - CORPORATE SOCIAL RESPONSIBILITY

Course Objectives: To understand the concept and importance of Corporate Social Responsibility (CSR) and its role in business sustainability and societal well-being.

Learning Outcome:

1. Students will grasp the principles and concepts of CSR, including ethical business practices, environmental sustainability, and social accountability.
2. Students will learn how to assess the social, environmental, and economic impact of business activities on various stakeholders, including employees, customers, communities, and the environment.

UNIT - I - Social Responsibility of Business-Meaning and Concept-Variou Areas of Social Responsibility Social Responsibility of Business towards Different Groups-Views on Social Responsibility-Arguments for and against Social Responsibility-Factors Influencing Corporate Social Responsibility-Triple Bottom Line Approach of Corporate Social Responsibility - Elements of Corporate Social Responsibility

UNIT – II - Hurdles in the fulfillment of Corporate Social Responsibility of Business-Suggestions for Removal - Corporate Social Responsibility in India-Corporate Social Responsibility Committee (Under 135 of Companies Act 2013)-Corporate Social Responsibility Policies Corporate Social Responsibility Activities - Companies (Corporate Social Responsibility Policy) Rules, 2014

UNIT - III - Social Audit – Meaning – Objectives – Benefits – Methods – Obstacles - Social Audit in India

UNIT – IV - Corporate Governance-Meaning and Scope-Origin-Code of Corporate Governance-Elements of Good Corporate Governance-Principles-Central Issues in Corporate Governance Corporate Governance Practices- Corporate Governance in Family Business, State Owned Business-Birla Committee Report Corporate Governance of Listing Agreement in India

UNIT – V - Laws Relating to Prevention and Control of Air Pollution and Water Pollution – Environment (Protection) Act, 1986

Reference Text Books:

- 1) Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai.
- 2) Namita Gopal, Business Environment, Tata McGraw Hill Education Private Limited, New Delhi
- 3) Bare Acts: Air Act, Water Act, and Environment Protection Act.
- 4) Dilip Goswami, A Hand Book on Pollution Control, Sultan Chand & Sons, New Delhi

SEMESTER VII

MID 8 (C) – RURAL MARKETING

Course Objectives:

- Take the students to explore the Agriculture and Rural Marketing environment.
- To understand consumers' and marketing characteristics.
- To understand and contribute to the emerging challenges in the upcoming global economics scenario.

Learning Objective:

1. To understand the unique characteristics, challenges, and opportunities associated with marketing products and services in rural areas.
2. Students will gain insights into the socio-economic, cultural, and behavioral factors that influence consumer behavior and market trends in rural areas.

UNIT–I Concept & scope of rural market – Rural Consumer Behaviour, Rural Consumer Vs Urban Consumers – a comparison, Relevance of Marketing mix for Rural market/Consumers. Problems in rural market Rural markets' Characteristics, Rural markets. Environmental factors

UNIT–II Segmentation, Targeting & Positioning for rural market, Market forces, components of different Product Strategies, Pricing Strategies, Promotional Strategies & Distribution Strategies for Rural consumers

UNIT–III Agricultural Markets: Nature & scope, Objectives of Agriculture Marketing, Challenges in Agriculture Marketing, Agriculture Marketing & its Economic importance, Agricultural Produces and their market. Agricultural Marketing- Importance, Prospects and Issues, Role of Cooperatives and Self Help Groups (SHG) in Rural Marketing Understanding

Commodity Boards: Role and Contribution of Commodity Boards in generating revenue to government and employment in rural India

Agricultural Exports: Composition and Contribution of Agricultural Exports in generating revenue for India-Food Grains, Organic products, Marine Products, Role of Agricultural & Processed Food Products Export Development Authority (APEDA)

UNIT–IV Role of Government and Non-Govt. Agencies in the development of Rural and Agricultural Marketing Government Schemes: Rural Development Programmes and Schemes of Government, Entrepreneurship Development Programme, Role of Food Corporation of India (FCI), Role of Khadi and Village Industries Commission (KVIC) Role of Banks in Rural Marketing: Role of Agricultural Cooperative Banks, Commercial Banking for Rural Marketing

Sector Marketing Strategies for Seed; Fertilizers; Pesticides; Farm equipment.

UNIT–V E- Commerce: Importance of E-Commerce and Impact of E- Marketing on rural consumers, Concept of Digital Village, Role of Social Media in rural marketing.

Information Technology: Impact of IT in Agricultural Marketing, E-Chaupal, Project Shakti, Web-casting-online training and guidance to farmers.

Online Marketers: Role of Online Marketers, Growth and Challenge

Reference Text Books:

- 1) Badi & Badi: Rural Marketing
- 2) Mamoria, C.B. & Badri Vishal: Agriculture problems in India
- 3) Arora, R.C.: Integrated Rural Development
- 4) Rajgopal: Managing Rural Business
- 5) Gopaldaswamy, T.P.: Rural Marketing

Note: Latest edition of text books may be used.