PERIYAR UNIVERSITY

(Re-accredited with "A++" Grade by NAAC)
SALEM – 636 011 Tamil Nadu, India.

DEPARTMENT OF COMMERCE
M.Com Degree
[Choice Based Credit System (CBCS)]

OBE REGULATIONS AND SYLLABUS
(Effective from the academic year 2026-2027 and thereafter)

M.COM (General)
OBE REGULATIONS AND SYLLABUS
(With effect from the Academic Year 2026-2027 onwards)

1. Preamble

Periyar University

The Government of Tamil Nadu established Periyar University in Salem on 17th September 1997 as per the provisions of the Periyar University Act, 1997. The University covers the area comprising four districts namely Salem, Namakkal, Dharmapuri, and Krishnagiri. The University obtained 12(B) and 2(f) status from the University Grants Commission, New Delhi and it was reaccredited by the NAAC with "A++" Grade in 2021. The University secured 56th rank among Indian Universities by MoE NIRF 2024. The University is named after the Great Social Reformer E.V. Ramasamy**,** affectionately called as "Thanthai Periyar". The University aims at developing knowledge in various fields to realize the maxim inscribed in the logo "Arival Vilayum Ulagu" (Wisdom Maketh the World)**.** "Holistic development of the students" is the primary objective of the University. Periyar University imparts higher education through three modes: Departments of Study and Research, the affiliated Colleges, and Centre for Distance and Online Education - (CDOE). The University has 27 departments and 118 affiliated colleges. The Choice Based Credit System (CBCS) was introduced for various programmes offered by the University from 2008-09 onwards. From 2009-10 onwards, the University has been offering certificate courses to cater to the current needs of the public. Periyar University provides the Student Support Services such as Library, National Service Scheme, Youth Red Cross, Women's Welfare Centre and various avenues for sports and games. Periyar University has a Periyar University Centre for Post Graduate and Research Studies, Dharmapuri with 8 Departments. Periyar University has taken the significant step of promoting interdisciplinary study and research. The Departments have been clustered into schools in order to identify and work on productive intersections between disciplines. The schools, departments, institutes, chairs, centers, and cells contribute their best through various academic, research, and extension activities. The University is playing a paramount role in bringing multifaceted development for the country. It is consistently organizing innumerable academic activities to bring academicians and industrialists under one umbrella to discuss, deliberate and carve out time-demanding solutions to social problems. The University has tie-ups with a number of academic, research institutes, and universities across the world to stay up to date on quality benchmarks. Important days at the International and National levels are observed by the University to promote awareness on key issues that impact human life and mother earth.

Department of Commerce

The Department of Commerce was established in 1997 by the Act of Periyar University. The Department offers M.Com and Ph.D. Programmes. The Programme M.Com provides an intense and meticulous base for students to equip themselves in teaching, research, employment and administration. The programme focuses and serves the needs of academics, industries, innovation and ensures the compliance for employability in Accounting and Taxation, Marketing and Marketing Research, Human Resource Management, Insurance and Banking, Finance and Investment Management, Academic and Business consultants and Analysts etc in all over the country and abroad. So far the Department faculty members have guided 111 Ph.D.'s and 275 M.Phil's. The Department creates ample opportunities for the research scholars to pursue Ph.D Degree with fellowships like URF, JRF, RGNF, ICSSR, UGC, TNSCF etc, and the Department is also offering coaching classes for NET/SET Examinations. Several Major and Minor Research Projects have been successfully completed and undergoing in the Department with the financial support of funding agencies like UGC, ICSSR and UGC-UKERI. The course structured for two academic years which is divided into four semesters, each semester contains five to six courses which include the Core, Elective, Non-major supportive, Skill based and Add on courses / MOOC / Swayam. The M.Com. Post Graduate Degree program encompasses advancements in the fields of finance, marketing, management, accounting, law, taxation, entrepreneurship, organisational behaviour, computer applications, research, etc., to equip students with in depth knowledge and skills required to cope with the dynamics of the constantly changing business environment and technological up gradations. This program provides the framework to enhance the learner's acumen, logical and analytical thinking through mandatory internships and research projects which facilitates industry exposure, ensuring job readiness and confidence to become job providers.

2. *General Graduate Attributes*

GA1	To acquire technical proficiency in banking operations, financial management, and security analysis
GA2	To attain professional mastery through a blend of strategic thinking and practical skill development
GA3	To acquire a rigorous foundation in business accounting theory and its practical implementation
GA4	To develop expertise in sustainable business operations and ethical risk management
GA5	To enhance operational agility by mastering modern supply chain and procurement strategies
GA6	To attain a comprehensive command of strategic management models and their operational applications
GA7	To develop a practitioner's perspective on the essential models that drive the current industry landscape
GA8	To develop the cross-cultural competencies required for navigating international business environment
GA9	To develop technical proficiency in navigating international trade policies and geopolitical risk management
GA10	To strengthen analytical proficiency through the practical application of qualitative and quantitative research tools

3. *Vision*

- Impart high quality Commerce education with holistic concern of better life, environment and society.

4. *Mission*

- To emerge as a global conglomerate of premier academic institution for commerce that will fulfill the aspirations of trade, industry, commerce and the individual
- Commit ourself to excel in research and to create the atmosphere for effective learning, generate a spirit of questioning, enquiry, induce healthy challenges and competitiveness.

5. *Programme Objectives and Outcomes*

Spelt the Programme Educational Objectives (PEOs), and Programme Outcomess (POs)

Programme Educational Objectives (PEOs)

PE01	**Integrated Commerce Expertise**	To develop graduates with comprehensive and advanced knowledge in accounting, finance, taxation, and business systems to effectively address complex organisational and economic challenges.
PE02	**Evidence-Based Decision Making**	To cultivate analytical and research-oriented professionals capable of leveraging data and financial insights for informed and strategic business decision-making.
PE03	**Digital and FinTech Competence**	To equip graduates with proficiency in digital technologies, financial tools, and emerging FinTech applications aligned with contemporary business practices.
PE04	**Ethical and Sustainable Professionalism**	To instil strong ethical values, corporate governance practices, and sustainability orientation in professional and societal contexts.
PE05	**Entrepreneurial and Innovative Orientation**	To nurture entrepreneurial thinking and innovation capabilities for developing value-driven and sustainable business ventures.
PE06	**Leadership with Global and Societal Responsibility**	To develop leadership, communication, and adaptability skills with a global perspective while addressing local and societal economic challenges, including MSMEs and inclusive growth.

REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK	
Programme	**M.COM GENERAL**
Programme Code	**COM**
Duration	**Two Years**
Programme Outcomes (POs	**PO1: Complex Problem Solving** - Apply integrated management theories and human resource practices to diagnose and resolve intricate business challenges through research-driven insights within a global context. **PO2: Critical Thinking and Decision-Making** - Utilize advanced analytical and critical thinking skills to facilitate data-driven decision-making in high-pressure organizational environments. **PO3: Ethical and Legal Governance** - Integrate quality standards, ethical frameworks, and legal perspectives into all organizational activities to ensure corporate integrity. **PO4: Communication and Interpersonal Excellence** - Demonstrate professional communication, managerial, and interpersonal skills necessary for effective stakeholder engagement. **PO5: Leadership and Collaborative Dynamics** - Exhibit the capacity for self-leadership and team management to drive collective efforts toward achieving strategic organizational goals.

	PO6: Strategic Employability - Adopt contemporary business practices and adaptive skill sets to thrive and maintain a competitive edge in the evolving job market. **PO7: Entrepreneurial Competency** - Develop the necessary skills, innovation mindsets, and competencies to identify opportunities and launch successful entrepreneurial ventures. **PO8: Social Responsibility and Career Success** - Achieve professional excellence while actively contributing to societal well-being and sustainable community development. **PO9: Multicultural and Global Competence** - Demonstrate a profound understanding of diverse cultural values and beliefs to operate effectively within a globalized business landscape. **PO10: Moral Reasoning and Personal Integrity** - Internalize and practice ethical reasoning and moral values as a guiding principle in both professional conduct and personal life.
Programme Specific Outcomes (PSOs)	**PSO1: Professional Readiness and Placement** - Prepare graduates to excel in diverse corporate environments by demonstrating respectful engagement with global perspectives and applying multifaceted frames of reference to professional decisions and actions. **PSO2: Entrepreneurial Innovation -** Cultivate a robust entrepreneurial mindset by enhancing critical thinking and strategic leadership skills, empowering graduates to launch successful start-ups and manage high-potential organizations. **PSO3: Strategic HR and Research Development -** Design and implement evidence-based Human Resource systems and practices that comply with evolving employment laws, driving organizational growth through research-driven HR interventions. **PSO4: Business Resilience and Excellence** - Develop ethical, innovative, and highly employable professionals equipped with the agility to sustain performance and add value within a dynamic and competitive global business landscape. **PSO5: Socio-Economic Stakeholder Engagement** - Foster a commitment to societal development by actively collaborating with industry and community stakeholders to create mutually beneficial and sustainable economic impacts.

6. *Eligibility for Admission*

A Candidate who passed B.Com or B.Com (CA) or any other UG program considered as equivalent to B.Com under 10+2+3 system of this University or any of the degree of any other University accepted by the syndicate as equivalent thereto subject to such conditions as may be prescribed therefore shall be permitted to appear and qualify for the M.Com degree examination of this University after a course of study of two academic years.

7. Duration of the Course

The course shall extend over a period of two academic years consisting of four semesters. Each academic year will be divided into two semesters. The first semester will consist of the period from July to November and the second semester from December to April.

The duration of each semester will be about 18 weeks (90 working days). The courses of study shall be in accordance with the syllabus prescribed from time to time.

8. Internship

Each student shall be required to undertake Summer Internship (Minimum of 15 days) in industries / Business Organisations / Institutions during the summer vacation of the first year (end of the second semester). Students shall be allotted to all the faculty members for internship guidance through departmental committee meeting with the concurrence of all the faculty members. The Summer Internship report is to be submitted in the end of third semester and it shall be evaluated by the guide and external examiner nominated by the University and Viva-voce examination be conducted as per norms.

9. Project

Each student shall be required to take up an Individual Project Work during fourth semester and submit it at the end of the semester. Students shall be allotted to all the faculty members for project guidance in a departmental committee meeting with the concurrence of all the faculty members. A copy of the Project Report shall be submitted to the Department on or before the last date fixed by the Department/University. The Project shall be evaluated by the guide and an external examiner nominated by the University and viva-voce examination be conducted to award the marks as per norms.

Credit Distribution

Semester–I	Credit	Hours	Semester-II	Credit	Hours	Semester-III	Credit	Hours	Semester–IV	Credit	Hours
Core-I	5	7	Core-IV	5	6	Core-VII	5	6	Core-XI	5	6
Core-II	5	7	Core-V	5	6	Core-VIII	5	6	Core-XII	5	6
Core – III	4	6	Core – VI	4	6	Core – IX	5	6	Project with viva voce	7	10
Discipline Centric Elective -I	3	5	Discipline Centric Elective – III	3	4	Core – X	4	6	Discipline Centric Elective - VI	3	4
Generic Elective-II:	3	5	Generic Elective -IV:	3	4	Discipline Centric Elective - V	3	3	Skill Enhancement course / Professional Competency Skill	2	4
			NME I	2	4	NME II	2	3	Extension Activity	1	
			Fundamentals of Human Rights	1		Internship/ Industrial Activity	2	-			
						Peace Education	2				
	20	**30**		**23**	**30**		**28**	**30**		**23**	**30**
Total Credit Points -94											

Credits and Hours Distribution System for M.Com Programme

First Year **Semester – I**

List of Courses	Credits	No. of Hours
Core – I	5	7
Core – II	5	7
Core – III	4	6
Elective – I	3	5
Elective – II	3	5
Total	**20**	**30**

Semester-II

List of Courses	Credits	No. of Hours
Core – IV	5	6
Core – V	5	6
Core – VI	4	6
Elective – III	3	4
Elective – IV	3	4
NME – I	2	4
Fundamentals of Human Rights	1	
Total	**23**	**30**

Second Year **Semester – III**

List of Courses	Credits	No. of Hours
Core – VII	5	6
Core – VIII	5	6
Core – IX	5	6
Core– X	4	6
Elective – V	3	3
NME – II	2	3
Internship / Industrial Activity	2	-
Peace Education	2	
Total	**28**	**30**

Semester-IV

List of Courses	Credits	No. of Hours
Core – XI	5	6
Core – XII	5	6
Project with VIVA VOCE	7	10
Elective – VI	3	4
Skill Enhancement Course / Professional Competency Skill	2	4
Extension Activity	1	-
Total	**23**	**30**

Total 94 Credits for PG Courses

<table>
<tr><th colspan="4">METHODS OF EVALUATION</th></tr>
<tr><td rowspan="5">Internal Evaluation</td><td colspan="2">Continuous Internal Assessment Test</td><td rowspan="5">25 Marks</td></tr>
<tr><td>Test</td><td>10</td></tr>
<tr><td>Assignments / Snap Test / Quiz</td><td>5</td></tr>
<tr><td>Seminars</td><td>5</td></tr>
<tr><td>Attendance and Class Participation</td><td>5</td></tr>
<tr><td>External Evaluation</td><td colspan="2">End Semester Examination</td><td>75 Marks</td></tr>
<tr><td colspan="3">Total</td><td>100 Marks</td></tr>
</table>

***Passing Minimum for External Examination shall be 50% out of 75marks (i.e. 37.5/38marks)**
***The total aggregate of Internal and External shall be 50 Marks**

Classification of the Successful Candidates

Successful candidates passing the examinations and securing the marks,

- 50% and above - Pass Second Class,
- 60% and above – Pass First Class
- Above 75% in the aggregate –I Class with distinction provided that they pass the examination in the first appearance.

Apart from the above classification 6-points scale is used for evaluation of the performance of the students to provide letter grade for each course under CBCS pattern. The performance of a student in each course is evaluated in terms of grade point average, weighted average marks cumulative grade point average and Overall Weighted Percentage of Marks (OWPM). The computation of these values and grades are explained in CBCS Regulations.

QUESTION PAPER PATTERN

Total Marks – 75 - Time – 3 Hrs

Part –A

20 Objective type questions (MCQ) from five units (4 from each unit) (20x1=20 Marks)

Part-B

Analytical Questions – Any Three Questions from Five Units (3x5=15 Marks)

Part-C

Descriptive type Questions in Either or pattern from each unit (5x8=40 Marks)

<table>
<tr><th colspan="2">METHODS OF ASSESSMENT</th></tr>
<tr><td>Remembering (K1)</td><td>• Recalling and recognizing specific facts, terminology, and core concepts from course material.
• Students retrieve information exactly as learned; questions typically require identifying or listing data points found directly in textbooks or lectures.</td></tr>
<tr><td>Understanding (K2)</td><td>• Grasping the meaning of information by translating, interpreting, and summarizing concepts in one's own words.
• Students go beyond rote memorization to organize, compare, and contrast ideas, demonstrating a functional comprehension of how data points relate to one another.</td></tr>
<tr><td>Application (K3)</td><td>• Utilizing acquired knowledge, techniques, and rules to solve problems in new or standard situations.
• Students apply classroom theories to practical scenarios to determine a correct response or execute a specific task effectively.</td></tr>
<tr><td>Analyze (K4)</td><td>• Breaking down complex information into its constituent parts to understand its organizational structure.
• Students identify underlying motives, causes, or patterns, allowing them to draw evidence-based conclusions and distinguish between facts and inferences.</td></tr>
</table>

Evaluate (K5)	• Making justified judgments about the value of ideas, solutions, or materials based on a set of criteria. • Students engage in critical decision-making where multiple valid perspectives may exist. They must defend a position or critique a solution based on internal evidence or external standards.
Create (K6)	• Reorganizing diverse elements into a new pattern or structure to produce original work. • Students are challenged to engage in divergent thinking—designing unique solutions, formulating new theories, or developing original plans to address complex business or research problems.

Credit Distribution for PG Programme in Commerce M.Com. (General)

First Year **Semester I**

Category	**Course Code**	**Course**	**Credit**	**Hours per Week**	**Exam Duration**
Core I	26UPCOM1C01	Organisational Behaviour	5	7	3 Hrs
Core II	26UPCOM1C02	Marketing Management	5	7	3 Hrs
Core III	26UPCOM1C03	Business Finance	4	6	3 Hrs
Elective I	26UPCOM1E01 26UPCOM1E02	A. Financial Institutions and Services (or) B. Business Analytics	3	5	3 Hrs
Elective II	26UPCOM1E03 26UPCOM1E04	A. Digital Commerce (or) B. Strategic Financial Management	3	5	3 Hrs
			20	**30**	

Semester II

Category	**Course Code**	**Course**	**Credit**	**Hours per Week**	**Exam Duration**
Core IV	26UPCOM1C04	Corporate Accounting	5	6	3 Hrs
Core V	26UPCOM1C05	Business Ethics and Corporate Governance	5	6	3 Hrs
Core VI	26UPCOM1C06	Entrepreneurship Development	4	6	3 Hrs
Elective III	26UPCOM1E05 26UPCOM1E06	A. Audit and Due Diligence (or) B. Logistics and Supply Chain Management	3	4	3 Hrs
Elective IV	26UPCOM1E07 26UPCOM1E08	A. Enterprise Resource Planning (or) B. Corporate Legal Environment	3	4	3 Hrs
NME - I		Swayam/Mooc	2	4	
Fundamentals of Human Rights	26UPPGC1H01		1		3 Hrs
			23	**30**	

Second Year **Semester III**

Category	Course Code	Course	Credit	Hours per Week	Exam Duration
Core VII	26UPCOM1C07	Taxation	5	6	3 Hrs
Core VIII	26UPCOM1C08	Research Methodology	5	6	3 Hrs
Core IX	26UPCOM1C09	Strategic Management	5	6	3 Hrs
Core X	26UPCOM1C10	Cost and Management Accounting	4	6	3 Hrs
Elective V	26UPCOM1E09 26UPCOM1E10	A. International Business (or) B. Modern Banking	3	3	3 Hrs
NME - II		From Other Departments	2	3	
Internship	26UPCOM1I01		2	-	
Peace Education	26UPGEN1V01		2		
			28	**30**	

Semester IV

Category	Course Code	Course	Credit	Hours per Week	Exam Duration
Core XI	26UPCOM1C11	Security Analysis and Portfolio Management	5	6	3 Hrs
Core XII	26UPCOM1C12	Human Resource Analytics	5	6	3 Hrs
	26UPCOM1P01	Project with Viva	7	10	
Elective VI	26UPCOM1E11 26UPCOM1E12	A. Environmental Accounting (or) B. Forensic Accounting	3	4	3 Hrs
Skill Course	26UPCOM1S01	Skill Enhancement Course / Professional Competency Skill	2	4	3 Hrs
Extension	26UPCOM1X01	Extension Activity	1	-	
			23	**30**	
		Total (Semester I to IV) credits	**94**		

Supportive Courses	
Principles of Accountancy	26UPCOM1N01
Retail Marketing	26UPCOM1N02

Value Added Course	
Professional Ethics	26UPCOM1V01
Digital Marketing	26UPCOM1V02

CBCS Scheme of Examination

Category	Course Code	Course	Number of Credits	Hours per Week	Exam Duration	Marks		
						IA	ESA	Total
Semester I								
Core I	26UPCOM1C01	Organisational Behaviour	5	7	3 Hrs	25	75	100
Core II	26UPCOM1C02	Marketing Management	5	7	3 Hrs	25	75	100
Core III	26UPCOM1C03	Business Finance	4	6	3 Hrs	25	75	100
Elective I	26UPCOM1E01 26UPCOM1E02	A. Financial Institutions and Services (or) B. Business Analytics	3	5	3 Hrs	25	75	100
Elective II	26UPCOM1E03 26UPCOM1E04	A. Digital Commerce (or) B. Strategic Financial Management	3	5	3 Hrs	25	75	100
Semester II								
Core IV	26UPCOM1C04	Corporate Accounting	5	6	3 Hrs	25	75	100
Core V	26UPCOM1C05	Business Ethics and Corporate Governance	5	6	3 Hrs	25	75	100
Core VI	26UPCOM1C06	Entrepreneurship Development	4	6	3 Hrs	25	75	100
Elective III	26UPCOM1E05 26UPCOM1E06	A. Audit and Due Diligence (or) B. Logistics and Supply Chain Management	3	4	3 Hrs	25	75	100
Elective IV	26UPCOM1E07 26UPCOM1E08	A. Enterprise Resource Planning (or) B. Corporate Legal Environment	3	4	3 Hrs	25	75	100
NME - I		Swayam/Mooc	2	4				
Fundamentals of Human Rights	26UPPGC1H01		1		3 Hrs	25	75	100
Semester III								
Core VII	26UPCOM1C07	Taxation	5	6	3 Hrs	25	75	100
Core VIII	26UPCOM1C08	Research Methodology	5	6	3 Hrs	25	75	100

Core IX	26UPCOM1C09	Strategic Management	5	6	3 Hrs	25	75	100
Core X	26UPCOM1C10	Cost and Management Accounting	4	6	3 Hrs	25	75	100
Elective V	26UPCOM1E09 26UPCOM1E10	A. International Business (or) B. Modern Banking	3	3	3 Hrs	25	75	100
NME - II		From Other Departments	2	3	3 Hrs	25	75	100
Internship	26UPCOM1I01		2	-		25	75	100
Peace Education	26UPGEN1V01		2			25	75	100
Semester IV								
Core XI	26UPCOM1C11	Security Analysis and Portfolio Management	5	6	3 Hrs	25	75	100
Core XII	26UPCOM1C12	Human Resource Analytics	5	6	3 Hrs	25	75	100
	26UPCOM1P01	Project with Viva	7	10		25	75	100
Elective VI	26UPCOM1E11 26UPCOM1E12	A. Environmental Accounting (or) B. Forensic Accounting	3	4	3 Hrs	25	75	100
Skill	26UPCOM1S01	Skill Enhancement Course / Professional Competency Skill	2	4	3 Hrs	25	75	100
Extension	26UPCOM1X01	Extension Activity	1	-				

M.Com. (General)

Semester I

First Year - Core –I

ORGANISATIONAL BEHAVIOUR - 26UPCOM1C01

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26UPCOM1C01	**Organisational Behaviour**	C	7	-	-	-	5	7	25	75	100

Learning Objectives

1. To provide conceptual knowledge of individual and group behaviour in organisations.
2. To understand motivation, leadership and managerial effectiveness in the digital era.
3. To analyse organisational structure, culture and change management practices.
4. To examine emerging trends such as HR analytics, sustainability and AI in organisations.
5. To develop analytical and decision-making skills relevant to modern organisations.

Course Units

UNIT I – Foundations of Organisational Behaviour

Meaning, nature and scope of Organisational Behaviour – Evolution of Organisational Behaviour (Classical, Neo-classical and Modern approaches) – Systems and Contingency approaches – Individual behaviour (Personality – Big Five Model, Perception process, Attribution theory, Learning theories) – Emotional Intelligence – Attitudes, Job satisfaction and employee engagement – Digital transformation, hybrid work culture and gig economy – Business ethics, corporate governance and ESG practices.

UNIT II – Motivation and Leadership

Concept and importance of Motivation – Content theories (Maslow, Herzberg, McClelland) – Process theories (Vroom's Expectancy theory, Goal-setting theory) – Leadership theories (Trait and Behavioural) – Transformational and Transactional leadership – Power, authority and organisational politics – Conflict management and negotiation strategies – Decision-making models (Rational and Behavioural approaches).

UNIT III – Group Behaviour and Organisational Communication

Group dynamics and types of groups – Stages of group development – Team effectiveness and virtual teams – Organisational communication process and barriers – Digital communication in organisations – Conflict resolution – Negotiation strategies – Diversity management and inclusive workplace practices.

UNIT IV – Organisational Structure, Culture and Change

Organisational structure (Line, Functional, Line & Staff, Matrix and Network structures) – Organisational culture and its types – Role of leadership in shaping culture – Organisational change and change management models – Resistance to change – Organisational development interventions – Learning organisation and knowledge management – Innovation and intrapreneurship.

UNIT V – Emerging Trends in Organisation Behaviour

HR analytics and people analytics – Data-driven decision making – Employee well-being and stress management – Green HRM and sustainable organisational Behaviour – Corporate Social Responsibility – Automation and Artificial Intelligence – AI–human collaboration – Future of work and digital skill development – Ethical implications of AI in organisations.

100% Theory

Course Outcomes: At the end of the course, students will be able to:

CO. No.	CO Statement	Knowledge level
CO1	Explain the foundations and theories of organisational behaviour.	K2
CO2	Analyse motivation and leadership styles in organisational settings.	K4
CO3	Evaluate group dynamics and communication effectiveness.	K5
CO4	Assess organisational structure, culture and change management strategies.	K5
CO5	Examine emerging organisational trends including HR analytics, sustainability and AI integration.	K4

Books for Study:

1. Robbins, S. P. & Judge, T. A., (2023), Organizational Behavior, 19th Edition, Pearson Education, New Delhi.
2. McShane, S. L. & Von Glinow, M. A., (2023), Organizational Behavior: Emerging Knowledge and Practice for the Real World, 9th Edition, McGraw Hill Education, New Delhi.
3. Luthans, F., (2022), Organizational Behavior: An Evidence-Based Approach, 14th Edition, McGraw Hill Education, New Delhi.
4. Aswathappa, K., (2023), Organisational Behaviour, 13th Edition, Himalaya Publishing House, Mumbai.

Books for Reference:

1. Greenberg, J. & Baron, R. A., (2022), Behavior in Organizations, 11th Edition, Pearson Education, New Delhi.
2. Mullins, L. J., (2023), Management and Organisational Behaviour, 13th Edition, Pearson Education, UK/India Edition.
3. Nelson, D. L. & Quick, J. C., (2022), Organizational Behavior: Science, the Real World, and You, 10th Edition, Cengage Learning.
4. Robbins, S. P., Judge, T. A. & Vohra, N., (2022), Organizational Behavior (Indian Adaptation), 18th Edition, Pearson India.

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs										PSOs				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	2	3	2	3	3	3	2	3	2	3	3	2	3	3	2
CO2	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO3	2	3	3	2	3	3	2	2	2	3	3	2	3	2	2
CO4	3	2	3	3	2	3	2	3	2	3	3	2	3	3	2
CO5	3	3	2	3	3	3	2	3	2	3	3	2	2	2	2

High – 3 Medium – 2 Low – 1

First Year - Core – II

MARKETING MANAGEMENT - 26UPCOM1C02

Course Code	Title of the Course	Category	L	T	P	O	Credits	Marks		
								CIA	External	Total
26UPCOM1C02	Marketing Management	C	7	-	-	-	5	25	75	100

Learning Objectives

1. To provide the fundamental of marketing concepts, scope, and modern marketing practices.
2. To develop knowledge about product planning, product life cycle, branding, and new product development.
3. To explain pricing principles, pricing strategies, and factors influencing pricing decisions.
4. To familiarize students with marketing channels, distribution management, logistics, and retailing concepts.
5. To develop understanding of promotional strategies including advertising, personal selling, sales promotion, and digital marketing.

Course Units

UNIT I - Fundamentals of Marketing

Introduction to marketing - Core concepts of marketing – Scope of marketing – Basics of marketing approaches – Contemporary marketing practices – Elements of marketing mix- Internal and External marketing environment – Role of marketing in the new economy - Marketing planning and strategy formulation - Consumer Behavior - Consumer decision making process – Stags in the consumer buying decision process.

UNIT II - Product Management and Product Decisions

Product management – Meaning - product planning and development - Classification of Products – Product life cycle – Product positioning – product differentiation – New product development process – Product portfolio management – Brand equity and brand strategy – Elements of branding - Labeling and its functions – Packaging design and innovation – Importance of product decisions in marketing strategy.

UNIT III - Price Management

Pricing - Nature and importance of price – Strategic role of pricing - pricing policies and strategies – Pricing objectives – Approaches for pricing - Factors influencing pricing decisions - Cost based pricing and Demand based pricing – pricing in difference market structures – dynamic pricing - pricing of new products – ethical issues in pricing – pricing and customer value- Challenges in global markets.

UNIT IV - Marketing Channel Management

Marketing channel management - functions - channel structure - Type - Distribution channels intermediaries, selection and evaluation of intermediaries - Channel design and channel selection – channel conflict and channel cooperation – physical distribution and logistics management – inventory management and transportation – Retail management - functions of wholesalers - emerging trends in in marketing channels.

UNIT V - Promotion Management

Promotional management – meaning - promotional aspects in marketing - Communication Process - Types of Promotion mix – Advertising management – Media planning and media scheduling – digital and social media advertising – measures of advertising effectiveness – personal selling process – sales force management – sales promotion planning - Publicity and Corporate Communication.

100 % Theory

Course Outcomes: At the end of the course, students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Understand the basic concepts, scope, and importance of marketing and analyze consumer buying behavior	K2
CO 2	Explain product management concepts such as product life cycle, branding, and new product development	K3
CO 3	Analyze pricing objectives, pricing strategies, and pricing decisions in competitive markets.	K4
CO 4	Develop marketing channels, distribution systems, logistics, and retail management.	K4
CO 5	Demonstrate knowledge of promotion mix strategies including advertising, personal selling, and sales promotion.	K5

Books for Study:

1. Philip T. Kotler (2025) Principles of Marketing, 17^{th} Edition Pearson, UK.
2. G.Shainesh Philip Kotler etal., (2022) "Marketing Management", Indian Case Studies Included, Sixteenth Edition, Pearson's Education, New Delhi.
3. Rajan Saxena (2019) Marketing Management, 6th Edition, McGraw-Hill, New Delhi.
4. Varsshney and Gupta (2026) Marketing Management – Text and Cases, An Indian Perspective, 4^{th} Edition, Sulthan Chand and Sons, New Delhi

Books for Reference:

1. Roshani Sharma and Sonika Bhola (2025) "Principles of Marketing Management, Current Publications.
2. Dr.Amit Kumar and Dr. B. Jagdish Rao (2023) "Marketing Management", 2023^{rd} Edition, Sahitya Bhawan Publications, Sahitya Bhawan Publications, Agra.
3. V. S. Ramaswamy and S. Namakumari (2018) Marketing Management: Indian Context Global Perspective, Sage Publications India Pvt Ltd., New Delhi.
4. Gupta Prachi (2017) Marketing Management: Indian Cases, First Edition, Pearson's Education, New Delhi.

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs										**PSOs**				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	3	2	3	3	2	3	2	3	2	3	3	2	2	3	3
CO2	3	3	3	3	2	3	3	3	2	3	3	2	3	2	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	2	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3

High – 3 **Medium – 2** **Low – 1**

First Year – Core – III

BUSINESS FINANCE - 26UPCOM1C03

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	CIA	External	Total
26UPCOM1C03	**Business Finance**	C	6	-	-	-	4	6	25	75	100

Learning Objectives

1. To apply time value of money and financial concepts to evaluate corporate decisions.
2. To estimate and manage investment risk using portfolio models and hedging tools.
3. To evaluate leasing as a financing option and identify sources of start-up funding.
4. To examine techniques for effective cash, receivable, and inventory management.
5. To appraise multinational capital budgeting proposals using advanced evaluation methods.

Course Units

UNIT I - Advanced Financial Foundations and Analytics

Evolution of Business Finance – Strategic Financial Management – Time Value of Money in Advanced Applications (Bond & Equity Valuation & Real Options in Investment Decisions) – Financial Analytics – Behavioral Finance basics (biases in decision-making). Case studies on valuation errors in Indian corporates.

UNIT II - Modern Risk and Portfolio Management

Risk and Uncertainty in Global Markets – Advanced Risk Measures: Beta, VaR, CVaR, Stress Testing – Portfolio Theories: Markowitz, CAPM, APT, Black – Litterman Model – Hedging with Derivatives: Options, Futures, Swaps, Credit Derivatives – Currency & Interest Rate Risk Management in MNCs. Case studies: Indian banks & NBFCs managing credit risk.

UNIT III - Entrepreneurial Finance, Fintech and Leasing

Start-up Financing: Angel, VC, PE, Crowdfunding, ICOs – Government Schemes & Global Start-up Ecosystems – Fintech Innovations: Blockchain, Smart Contracts, P2P Lending – Leasing & Alternative Financing Models – Leasing vs. Hire Purchase vs. Fintech lending. Case studies: Indian Unicorns (BYJU'S, Zomato, Paytm).

UNIT IV - Working Capital, Supply Chain and Digital Asset Management

Cash Management in Digital Era: E-payments, Treasury Systems – Receivable Management (Factoring, Invoice Discounting, Fintech Platforms) – Inventory Management: EOQ, ABC, JIT, VED, Blockchain in SCM – Supply Chain Finance: Linking working capital to logistics efficiency.

UNIT V - Global Capital Budgeting and ESG Finance

International Capital Budgeting: Complexities in cross-border projects – Sources of Global Finance (Eurobonds, ADRs, GDRs, ECBs, Sovereign Wealth Funds) – Advanced Evaluation Techniques (Real Options, Monte Carlo Simulation) – ESG & Sustainable Finance in Capital Budgeting – Risk Analysis (Sensitivity, Scenario, Simulation, Decision Trees).

Theory 40% - Problems 60%

Course Outcomes: At the end of the course, students will be able to:

CO No.	CO Statement	Knowledge Level
CO 1	Explain the fundamental concepts of finance and apply time value of money principles to corporate investment decisions.	K1& K3
CO 2	Estimate risk and determine its impact on return while evaluating capital structure and long-term investment proposals using advanced techniques.	K5
CO 3	Examine leasing as a financing option and analyze diverse sources of start-up funding, including fintech innovations.	K4
CO 4	Summarise techniques for effective cash, receivable, and inventory management, and outline dividend theories and policies.	K2
CO 5	Evaluate multinational capital budgeting techniques and incorporate risk factors.	K5

Books for Study:

1. Prasanna Chandra (2022) – Financial Management: Theory and Practice, 11th Edition, McGraw Hill Education, New Delhi.
2. I.M. Pandey (2021) – Financial Management, 12th Edition, Vikas Publishing House.
3. M.Y. Khan & P.K. Jain (2020) – Financial Management: Text, Problems and Cases, McGraw Hill Education.
4. John C. Hull (2021) – Risk Management and Financial Institutions, 5th Edition, Wiley Finance.

Books for Reference:

1. Van Horne, James C. & Wachowicz, John M. (2021) Fundamentals of Financial Management, 13th Edition, Pearson Education.
2. Leach, J. Chris & Melicher, Ronald W. (2017) Entrepreneurial Finance, 7th Edition, Cengage Learning.
3. Brigham, Eugene F. & Ehrhardt, Michael C. (2022) Financial Management: Theory & Practice, 17th Edition, Cengage Learning.
4. Krosinsky, Cary & Robins, Nick (2020) Sustainable Investing: Revolutions in Theory and Practice, Routledge.

Note: Latest edition of the book may be used

Mapping of course outcomes with POs and PSOs

	POs										PSOs				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	2	3	3	2	2	3	3	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	2	3	2	2	3	2	2	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3

High – 3 **Medium – 2** **Low – 1**

First Year – Elective I A

FINANCIAL INSTITUTIONS AND SERVICES - 26UPCOM1E01

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26UPCOM1E01	**Financial Institutions and Services**	E	5	-	-	-	3	5	25	75	100

Learning Objectives

1. To provide students with a clear understanding of the structure and functions of financial institutions.
2. To help students understand various financial services offered by banks and non-banking financial institutions.
3. To develop knowledge about the role of financial institutions in economic development.
4. To enable students to understand modern financial services such as leasing, factoring, mutual funds, and credit rating.
5. To familiarize students with the regulatory framework and recent developments in financial institutions and services.

Course Units

Unit I - Fundamentals of Financial Market

Meaning and functions of financial markets – classification of financial markets –Importance - features of money market – call money market- Indian money market structure – inter-bank market – repo and reverse repo market – Treasury bills – bill discounting market - commercial paper – certificate of deposit – government securities market – role of RBI in financial institutions in money market - recent developments in the money market operations.

Unit II - Capital Markets and its features

Meaning – Objectives – Features – Structure of capital market in India – Primary market and secondary market – Role of SEBI in capital market - Capital Market Instruments – Mutual fund units – Convertible securities – Derivative instruments - Online public issue system – Simplification of IPO process – Book building method – Faster listing norms – Introduction of SME platform – Reduction in issue expenses – Strengthening disclosure requirements.

Unit III - Financial Service Institutions

Financial Service Institutions – Strengthens - Role in Regulating Financial Service Institutions - Expands Oversight on Financial Service Institutions - Rural and Urban Development - Key Role in India's Economic Development – Capital Formation Enhances Rural Financial Services - Small and Medium Enterprises - Mobilizing Savings and Channelizing Investments - Financial Service Institutions Encourage Financial Inclusion in India.

Unit IV - Recent Trends in Banking

Meaning of banking system – Evolution of banking in India – Role of Reserve Bank of India – Structure of the Indian banking sector – Scheduled and non-scheduled banks – Mobilization of savings – Capital formation – Credit creation – Support to agriculture and industry – Promotion of trade and commerce Commercial banks and co-operative banks – Public sector and private sector banks – Regional Rural Banks – Payment Banks and Small Finance Banks.

Unit V - Financial Institutions Indian Financial System – Constituents, Objectives and Functions of the Financial System - Functions of the Financial System - Financial Deepening and Financial Development Indicators - Inter-relationship between Financial System and Industrial Development - Performance and Efficiency Indicators of Financial System – RBI and Financial System – Financial Sector Reform in India – Globalization of Indian Financial System.

100% Theory

Course outcomes: At the end of the course, students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Understand the structure, functions, and importance of financial institutions in the financial system.	K1
CO 2	Explain the different types of financial services provided by banks and non-banking financial institutions.	K2
CO 3	Apply the concepts of financial services such as leasing, hire purchase, factoring, and mutual funds.	K4
CO 4	Analyze the role of financial institutions in economic development and financial market stability.	K3
CO 5	Evaluate the importance of modern financial services and regulatory mechanisms in the financial sector.	K5

Books for the Study

1. Dr. Vinod Kumar et.al., (2021) Financial Markets Institutions & Services Reprint Edition, 4^{th} Edition,Taxmann Publications, New Delhi.
2. Anthony Saunders et.al., (2020) Financial Markets and Institutions, 7th Edition, McGraw Hill, Noida.
3. Dr.F.C.Sharma (2024) Financial Institutions and Markets, SBPD Publications,
4. L.M.Bhole (2017) Financial Institutions and Markets, 6^{th} Edition, Tata McGraw – Hill Publishing Company Limited, New Delhi.

Books for the Reference

1. Frederic S. Mishkin (2017) Financial Markets and Institutions, Eighth edition, Pearson’s Education, New Delhi.
2. Dr. Vinay Kandpal, Dr. Pankaj Baag (2022) Financial Institutions and Markets, 1^{st} Edition, ABS Books, Kolkata.
3. Dr. Manjula and Soudatti (2023) Financial Markets and Institutions, Sankalp Publications,Puna.
4. Bharati V Pathak (2024) Indian Financial System, Markets and Services, 6^{th} Edition, Pearson publications,Bangalur.

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs										**PSOs**				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	2	2	3	2	2	3	2	3	3	2	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	2	3	2	2	3	2	2	3	3
CO4	3	2	3	3	3	2	3	3	3	3	3	3	3	2	3
CO5	3	3	3	2	3	3	3	3	3	3	3	3	2	3	3

High – 3 **Medium – 2** **Low – 1**

First Year - Elective –I B

BUSINESS ANALYTICS - 23UPCOM1E02

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23UPCOM1E02	**Business Analytics**	C	5	-	-	-	3	5	25	75	100

Learning Objectives

1. To provide foundational knowledge of business analytics and its role in data-driven decision-making.
2. To develop analytical skills using statistical and quantitative tools for managerial decisions.
3. To understand predictive analytics, AI-driven systems, and their applications in business contexts.
4. To examine functional applications of analytics in marketing, finance, HR, and operations.
5. To familiarise students with emerging trends, data governance, and career opportunities in business analytics.

Course Units

UNIT I – Business Analytics in the Digital Economy

Meaning and scope of Business Analytics – Evolution from traditional decision-making to data-driven management – Types of analytics (Descriptive, Diagnostic, Predictive, Prescriptive) with business examples – Role of analytics in strategic planning and competitive advantage – Data sources in commerce (ERP, CRM, financial systems, digital platforms) – Big Data ecosystem and business value creation – Cloud analytics for scalable business operations – Data ethics, privacy and governance in Indian and global context – Case discussions on analytics-driven organisations.

UNIT II – Statistical and Analytical Tools for Managerial Decision Making

Business data collection and validation – Data preparation and interpretation – Descriptive statistics for managerial reporting – Correlation and regression analysis for business forecasting – Time series analysis for sales and demand prediction – Hypothesis testing in managerial decisions – Risk analysis and probability applications – Scenario and sensitivity analysis – Limitations of statistical interpretation in business context – Real-life applications in finance, marketing and operations.

UNIT III – Predictive Analytics and Intelligent Decision Systems

Predictive modelling concepts and applications in commerce – Customer segmentation and churn analysis – Credit scoring and risk assessment models – Demand forecasting and inventory planning – Introduction to machine learning concepts for business managers – AI-driven decision support systems – Real-time analytics and IoT applications in supply chain – Prescriptive analytics and optimisation in resource allocation – Business simulations and scenario planning.

UNIT IV – Functional Business Applications of Analytics

Marketing analytics (consumer behaviour analysis, digital campaign metrics, pricing analytics) – Financial analytics (investment analysis, portfolio risk, fraud detection concepts) – HR analytics (employee productivity, retention analysis, workforce planning) – Supply chain and operations analytics – ESG and sustainability analytics – Performance measurement using dashboards and KPIs – Data storytelling and business communication for executives – Industry case studies (Indian and global companies).

UNIT V – Emerging Trends, Governance and Career Orientation

Blockchain for business transparency and financial transactions – Ethical AI and algorithmic bias in corporate decisions – Data governance frameworks and regulatory compliance – Analytics in digital transformation strategies – Sustainability reporting and ESG analytics – Automation and future of work – Analytics consulting and strategic advisory roles – Career opportunities in Business Analytics for commerce graduates – Industry-academia gap and skill development strategies.

100% Theory

Course Outcomes: At the end of the course, students will be able to:

CO. No.	CO Statement	Knowledge level
CO1	Explain the concepts, scope and importance of business analytics in the digital economy.	K2
CO2	Apply statistical and analytical tools for solving business problems and decision-making.	K3
CO3	Analyse predictive analytics models and intelligent decision systems in business applications.	K4
CO4	Evaluate the effectiveness of analytics in functional business areas and organisational performance.	K5
CO5	Examine emerging trends, ethical issues and career opportunities in business analytics.	K4

Books for Study:

1. Kumar, U. D. (2023), Business Analytics: The Science of Data-Driven Decision Making, 2nd Edition, Wiley India.
2. Albright, S. C., & Winston, W. L. (2022), Business Analytics: Data Analysis and Decision Making, 7th Edition, Cengage Learning.
3. Evans, J. R. (2021), Business Analytics, 3rd Edition, Pearson Education.
4. Gupta, B., & Goul, M. (2022), Business Intelligence, Analytics and Data Science, 1st Edition, Pearson India.

Books for Reference:

1. Provost, F., & Fawcett, T. (2021), Data Science for Business, 2nd Edition, O'Reilly Media.
2. Sharda, R., Delen, D., & Turban, E. (2022), Business Intelligence, Analytics, and Data Science, 5th Edition, Pearson Education.
3. Han, J., Kamber, M., & Pei, J. (2021), Data Mining: Concepts and Techniques, 4th Edition, Morgan Kaufmann.
4. Sahay, A. (2020), Business Analytics, 1st Edition, Oxford University Press India. `

Note: Latest edition of the books may be use

Mapping of course outcomes with POs and PSOs

	POs										PSOs				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	2	3	3	2	2	3	2	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	2	2	3	3	3	3	3	3	2	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	2	3	3	3	3	3	3	3	3	3	3	3

High – 3 Medium – 2 Low – 1

First Year – Elective – II A

DIGITAL COMMERCE - 26UPCOM1E03

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	CIA	External	Total
26UPCOM1E03	**Digital Commerce**	E	5	-	-	-	3	5	25	75	100

Learning Objectives

1. To understand the fundamentals, evolution and business models of digital commerce along with digital payments systems and platforms.
2. To learn digital marketing strategies and consumer analytics to analyse customer behaviour and ensure ethical data usage.
3. To explore emerging technologies like AI, Blockchain, AR/VR and Robotics in transforming digital commerce operations.
4. To understand regulatory frameworks, cybersecurity standards and taxation policies governing digital commerce.
5. To analyse recent developments and future trends such as green commerce, Web3 and global digital trade opportunities.

Course Units

UNIT I - Foundations of Digital Commerce

Definition, scope, and evolution of digital commerce – Digital business models: B2B, B2C, C2C, D2C, B2G – Digital payments ecosystem: UPI 2.0, CBDCs (RBI pilot), BNPL, digital wallets – Cloud computing, mobile-first commerce, and API-driven ecosystems. Case studies: Amazon India, Flipkart, Reliance Jio Mart.

UNIT II - Digital Marketing and Consumer Analytics

SEO, SEM, influencer marketing, omnichannel strategies – Social commerce: Instagram Shops, TikTok Shop, WhatsApp Business – AI-driven personalization & recommendation engines – Consumer journey mapping and predictive analytics – Ethical issues: data privacy, consent, digital trust (GDPR, India's DPDP Act 2023).

UNIT III - Emerging Technologies in Digital Commerce

AI & automation in retail, logistics, and customer service (chatbots, RPA) – Blockchain Applications: smart contracts, supply chain transparency, tokenized assets – AR/VR and Metaverse commerce (immersive shopping experiences) – Digital twins for inventory and logistics optimization – Robotics and drone delivery systems (Amazon Prime Air, Indian start-ups).

UNIT IV - Regulatory Frameworks and Standards

Indian context: RBI guidelines on digital payments, SEBI on fintech disclosures – Consumer Protection (E-commerce) Rules, 2019 – Global frameworks: OECD digital trade guidelines, WTO e-commerce negotiations – Cybersecurity standards (ISO/IEC 27001, GDPR compliance) – Taxation in digital commerce: GST, digital services tax, OECD BEPS framework.

Unit V - Recent Developments and Future Trends

Green digital commerce: sustainable supply chains, ESG-linked commerce – AI/ML for fraud detection and predictive commerce – Web3 and decentralized commerce platforms (DAOs, tokenized marketplaces) – Cross-border e-commerce and digital trade agreements (India–UAE CEPA, WTO) - Integration with SDGs: inclusive digital finance, women-led digital entrepreneurship.

Theory 100%

Course Outcomes: At the end of the course, students will be able to:

CO No.	CO Statement	Knowledge level
CO1	Explain digital commerce models, platforms and payment ecosystems in real-world example.	K1
CO2	Apply digital marketing and analytics tools understand and influence consumer behaviour.	K2
CO3	Evaluate the impact of emerging technologies on digital commerce and business environment.	K3
CO4	Interpret legal, regulatory and cybersecurity requirements in digital commerce environments.	K4
CO5	Assess future trends and opportunities in digital commerce for sustainable and global business growth.	K5

Books for Study:

1. Rajesh K. Pillania (2025), Digital Commerce 2025: AI, Blockchain and Beyond, 1st Edition, Sage Publications, New Delhi.
2. K. Suresh (2024) E-Commerce 4.0: Strategies for Digital Transformation, 2nd Edition, McGraw Hill, Bengaluru.
3. Philip Kotler & Kevin Lane Keller, (2021) Marketing Management (Global Edition), 16th Edition Pearson, London
4. Outi Niininen (2021) Contemporary Issues in Digital Marketing, 1st Edition, Routledge, London.

Books for Reference:

1. Nitin Upadhyay (2023), Blockchain and Digital Business Models, 1st Edition, Springer, Singapore.
2. Seema Gupta (2022), Digital Marketing and Analytics, 2nd Edition Wiley India, New Delhi.
3. Marieke de Mooij (2021), Global Marketing and Advertising: Understanding Cultural Paradoxes, 6th Edition, SAGE Publications, London.
4. P.T. Joseph (2021) E-Commerce: Concepts, Models, and Strategies , 4th Edition PHI Learning, New Delhi.

Note: Latest edition of the book may be used

Mapping of course outcomes with POs and PSOs

	POs										PSOs				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	2	2	3	2	2	3	2	3	3	2	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	2	3	2	2	3	2	2	3	3
CO4	3	2	3	3	3	2	3	3	3	3	3	3	3	2	3
CO5	3	3	3	2	3	3	3	3	3	3	3	3	2	3	3

High – 3 **Medium – 2** **Low – 1**

First Year - Elective – II B

STRATEGIC FINANCIAL MANAGEMENT - 26UPCOM1E04

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26UPCOM1E04	**Strategic Financial Management**	E	5	-	-	-	3	5	25	75	100

Learning Objectives

1. To provide concepts, capital budgeting techniques, investment appraisal methods, securitization mechanisms.
2. To develop analytical skills in security analysis and portfolio management, performance evaluation techniques.
3. To impart knowledge on financial risk management and instruments and interest rate derivatives for hedging and risk mitigation.
4. To familiarize students with the international financial environment, foreign exchange markets management strategies.
5. To enable understanding of digital transformation in finance digital financial services, and governance in a digital finance ecosystem.

Course Units

UNIT I - Introduction to Strategic Financial Management

Strategic Financial Management - Definition - Concept – Benefits- Project Planning - Control - Investment Decisions- Measuring Cash Flows- Discounted Cash Flow - Technique for Project Evaluation - Evaluation of Risky Proposals for Investment Decisions - Monte Carlo Simulation - Leasing Decisions – Cross Border Leasing - Securitization - Mechanism and Problems of Securitization - Securitization Instruments.

UNIT II - Financial System and Capital Market

Introduction - Security Analysis – Types - Equity - Bond Valuation - Evaluation of Performance - Bond Valuation - Prices and Yields - Mutual Funds - Theories of Portfolio Practice - Naïve vs. the Markowitz Model - Movements in Security Values - Asset Pricing Theories - Portfolio Performance Evaluation - Portfolio Revision - Conventional Performance Evaluation - Forms of Market Efficiency - Efficient Market Hypothesis.

UNIT III - Financial Risk Management

Financial Risk Management- Meaning - Risks in Financial Market - Financial Derivatives - Forward and Futures – Difference, Pricing, Stock Futures – Options – Swaps – Index based Futures, Hedging through Futures Instruments for Risk Management - Interest Rate Derivatives – Forward Rate Agreement, Interest Rate - Caps, Floors and Collars - Management of Derivatives Exposure.

UNIT IV - International Financial Management

International Financial Environment - International Monetary System- International Financial Institutions and Markets - Foreign Exchange Market - Sources of Foreign Currency - Structure of Foreign Exchange Market - Foreign Exchange Rate - Segments of Foreign Exchange Market - Foreign Exchange Risk Management - Transaction Exposure - Translation Exposure - Operating Exposure.

UNIT V - Digital Transformation of Finance

Digital Finance – Meaning – Definition - Traditional Finance vs. Digital Finance - Digital Finance Ecosystem - Digital Infrastructure - Digital Money – Cards, Central Bank Digital Currency - Digital Assets - Digital Financial Services- Regulation - Digital Finance Platform - Data Hub - Governance in a Digital Finance Environment- FinTech, Big Data Analytics and New Financial Business Models.

Theory 100%

Course outcomes: At the end of the course, students will be able to:

CO No.	CO Statement	Knowledge level
CO1	Understand and interpret the principles of Strategic Financial Management, investment decisions, capital budgeting techniques.	K2
CO2	Apply security analysis techniques for valuation of equity and bonds and construct diversified portfolios.	K5
CO3	Identify various types of financial risks and implement derivatives for effective risk mitigation.	K1
CO4	Analyze the international financial environment and foreign exchange risks by applying global financial operations.	K2
CO5	Evaluate the role of digital finance, fintech innovations, digital assets, and data-driven modern financial management practices.	K4

Books for Study:

1. Prasanna Chandra (2020) "Strategic Financial Management, 2^{nd} Edition, McGraw Hill, New Delhi.
2. Saravana Prasath B (2026) "Strategic Management and Financial Management" 3^{rd} Edition, Commercial Law Publisher, India.
3. Gupta C B (2024) "Strategic Management" S Chand Publishing, India.
4. Ritu Wadhwa (2023) "Strategic Financial Management, Revised and Expanded Edition, Kojo Press, New Delhi.

Books for Reference:

1. RBI Guidelines on Payment Systems, Crypto Asset and Fintech Business Model.
2. Anoop Jain (2024) "Strategic Management & Corporate Finance"12^{th} Revised Edition, Commercial Law Publisher, India.
3. Pradeep etal., (2023) "Indian Financial System and Capital Market" Redshine Publication, UK.
4. Don M Chance (2020) "Financial Risk Management: An End User Perspective" World Scientific Publishers, Singapore.

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs										PSOs				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	2	2	3	2	2	3	3	3	2	3	2	2	2	3	3
CO2	3	3	3	2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	2	3	2	2	2	3	2	3	3	3	3	2	2	3	3
CO5	3	3	3	2	3	3	3	3	3	3	3	3	3	3	3

High – 3 **Medium – 2** **Low – 1**

Semester II

First Year – Core IV

CORPORATE ACCOUNTING - 26UPCOM1C04

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26UPCOM1C04	**Corporate Accounting**	C	6	-	-	-	5	6	25	75	100

Learning objectives

1. To master advanced corporate restructuring (demergers, buy-backs).
2. To apply accounting for complex group structures (chains, foreign subsidiaries).
3. To understand financial instruments, hedge accounting, and ESOPs under Ind AS.
4. To explore valuation of intangibles and forensic accounting methods.
5. To identify emerging trends in ESG, Integrated Reporting, and Carbon Credit accounting

Course Units

UNIT I - Accounting for Corporate Restructuring

External Reconstruction vs. Demerger: Concepts of Spin-off, Split-off, and Equity Carve-outs - Reverse Mergers: Meaning, accounting treatment, and legal implications - Accounting for Buy-back of Shares: Practical problems on CRR creation and post-buy-back balance sheet.

UNIT II - Advanced Group Accounting (Multi-Layer)

Chain Holding & Cross Holding: Accounting for complex group structures where subsidiaries hold shares in each other - Foreign Subsidiaries: Conversion of foreign branch/subsidiary accounts into INR as per AS-11 (The Effects of Changes in Foreign Exchange Rates) - Consolidated Cash Flow Statements: Preparation of group-level cash flow.

UNIT III - Accounting for Financial Instruments and Derivatives

Financial Instruments (Ind AS 32 & 109): Recognition and measurement of financial assets and liabilities - Hedge Accounting: Basic concepts of Forward contracts, Options, and Swaps accounting - Employee Stock Option Plans (ESOP): Detailed accounting under Guidance Note on Accounting for Employee Share-based Payments.

UNIT IV - Valuation in Special Cases and Forensic Audit

Business Valuation: Beyond Goodwill/Shares – Brand Valuation, Intellectual Property (IP) Valuation, and Customer-base valuation - Economic Value Added (EVA) & Market Value Added (MVA): Calculation and corporate reporting - Forensic Accounting: Introduction to detecting creative accounting, window dressing, and financial statement fraud.

UNIT V - Sustainability and Digital Reporting

Integrated Reporting (IR): Framework, the 6 Capitals, and non-financial disclosures - ESG Reporting: Environmental, Social, and Governance accounting basics - XBRL Reporting: Concept of extensible Business Reporting Language for filing with MCA - Accounting for Carbon Credits: Meaning and basic accounting entries for carbon trading.

Theory: 20%; Problems: 80%

Course Outcomes: At the end of the course, students will be able to:

CO No.	CO Statement	Knowledge level
CO1	Execute accounting entries for complex restructuring and share buy-backs.	K2
CO2	Prepare consolidated accounts for multi-layered and international group structures.	K3
CO3	Apply Indian AS for financial instruments and share-based employee payments.	K3
CO4	Perform business valuations and identify financial statement window dressing.	K4
CO5	Construct modern corporate reports incorporating sustainability and digital formats.	K5

Books for Study:

1. Maheshwari, S.N., (2018), "Corporate Accounting", 6th Edition, Vikas Publishing House, New Delhi.
2. Gupta, R.L. & Radhaswamy, M., (2019), "Advanced Accountancy", 17th Edition, Sultan Chand and Sons, New Delhi.
3. Rawat, D.S., (2025), "Students' Guide to Ind AS", 12th Edition, Taxmann, New Delhi.
4. Ahuja, G. and Gupta, R., (2025), "Systematic Approach to Taxation", 50th Edition, Commercial Law, New Delhi.

Books for Reference:

1. Shukla, M.C. and Grewal, T.S., (2022), "Advanced Accounts", 19th Edition, S. Chand, New Delhi.
2. Jain, S.P. and Narang, K.L., (2019), "Advanced Accountancy", Vol-II, Kalyani Publishers, New Delhi.
3. Kothari, V., (2024), "Ind AS Readily Reckoner", Taxmann, New Delhi.
4. Parikh, K.M., (2025), "ESG & BRSR Reporting", 2nd Edition, Taxmann, New Delhi.

Note: Latest edition of the book may be used

Mapping of course outcomes with POs and PSOs

	POs										PSOs				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	3	2	2	2	2	3	3	3	3	3	3	2	3	3	3
CO2	3	3	3	2	2	3	3	3	3	3	3	2	2	3	3
CO3	3	3	2	2	2	3	3	3	3	3	3	2	3	3	3
CO4	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	3	2	3	3	3	3	2	3	3	3

High – 3 **Medium – 2** **Low – 1**

First Year - Core – V

BUSINESS ETHICS AND CORPORATE GOVERNANCE - 26UPCOM1C05

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26UPCOM1C05	**Business Ethics and Corporate Governance**	C	6	-	-	-	5	6	25	75	100

Learning Objectives

1. To provide conceptual understanding of business ethics and corporate governance principles.
2. To develop ethical reasoning and decision-making skills in business situations.
3. To examine the role of corporate governance mechanisms in ensuring transparency and accountability.
4. To understand corporate sustainability, ESG frameworks and responsible business practices.
5. To familiarize students with sustainability reporting standards and emerging governance challenges.

Course Units

UNIT I – Foundations of Business Ethics

Business Ethics – Meaning, definition and scope – Nature and importance of ethics in business – Ethics vs law – Corporate values and ethical culture – Code of conduct – Ethical decision-making process – Causes of unethical behaviour in organisations – Ethical leadership – Role of ethics in corporate reputation and stakeholder trust – Contemporary ethical issues in digital and global business environment.

UNIT II – Ethical Theories and Governance Perspectives

Traditional ethical theories – Utilitarianism – Ethical Egoism – Ethics of Duties (Kantian ethics) – Normative theories of business ethics – Stakeholder theory vs Stockholder theory – Corporate accountability and responsibility – Lawrence Kohlberg's moral development theory and managerial implications – Application of ethical theories in real business dilemmas – Ethics as foundation of corporate governance.

UNIT III – Corporate Governance and Functional Ethical Issues

Corporate Governance – Meaning, objectives and principles (transparency, accountability, fairness) – Role and responsibilities of Board of Directors – Independent directors and audit committees – Shareholder and stakeholder protection – Whistleblowing and corporate fraud – Insider trading and disclosure practices – Ethical issues in Marketing (truth in advertising, consumer protection) – Finance (fair financial reporting, executive compensation) – HR (workplace safety, sexual harassment, equal opportunity) – Environmental responsibility and corporate liability.

UNIT IV – Corporate Sustainability and ESG

Concept of corporate sustainability – Triple Bottom Line (economic, social, environmental dimensions) – Sustainable development and business responsibility – Environmental challenges (climate change, pollution, resource depletion) – Social responsibility and inclusive growth – ESG (Environmental, Social and Governance) framework – Integration of sustainability into corporate governance – Sustainable business strategies and long-term value creation.

UNIT V – Sustainability Reporting and Emerging Governance Practices

Need and importance of sustainability reporting – Transparency and accountability in corporate disclosures – Integrated reporting (financial and non-financial information) – One Report concept – Overview of GRI framework – Business Responsibility Report (BRR) and Business Responsibility and Sustainability Report (BRSR) in India – Role of regulators and SEBI in governance – Ethical governance in digital era – Future challenges in business ethics and corporate governance.

100% Theory

Course Outcomes: At the end of the course, students will be able to:

CO. No.	CO Statement	Knowledge level
CO1	Explain the fundamental concepts, principles and importance of business ethics in modern organisations.	K2
CO2	Apply ethical theories and models to analyse real-world business dilemmas.	K3
CO3	Evaluate corporate governance structures and identify ethical issues in functional areas of business.	K5
CO4	Assess the role of sustainability and ESG practices in long-term corporate value creation.	K5
CO5	Examine sustainability reporting frameworks and emerging governance challenges in the digital era.	K4

Books for Study:

1. Fernando, A. C. (2022), Business Ethics and Corporate Governance, 3rd Edition, Pearson India.
2. Murthy, C. S. V. (2021), Business Ethics and Corporate Governance, 1st Edition, Himalaya Publishing House.
3. Velasquez, M. G. (2021), Business Ethics: Concepts and Cases, 8th Edition, Pearson Education.
4. Crane, A., and Matten, D. (2022), Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization, 6th Edition, Oxford University Press.

Books for Reference:

1. Mallin, C. A. (2023), Corporate Governance, 7th Edition, Oxford University Press.
2. Tricker, B. (2021), Corporate Governance: Principles, Policies, and Practices, 4th Edition, Oxford University Press.
3. Sharma, J. P. (2020), Corporate Governance, Business Ethics and CSR, 2nd Edition, Ane Books.
4. Blowfield, M., and Murray, A. (2021), Corporate Responsibility, 4th Edition, Oxford University Press.

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs										PSOs				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	2	2	3	3	3	3	2	3	3	3	3	2	2	2	2
CO2	3	3	3	2	2	2	2	3	3	3	3	2	2	2	3
CO3	3	3	3	3	3	3	2	3	3	3	3	2	2	3	3
CO4	3	3	3	2	2	2	2	3	3	3	3	2	3	3	3
CO5	2	2	3	2	2	2	2	3	3	3	3	2	3	3	3

High – 3 **Medium – 2** **Low – 1**

First Year - Core – VI

ENTREPRENEURSHIP DEVELOPMENT - 26UPCOM1C06

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26UPCOM1C06	**Entrepreneurship Development**	N	6	-	-	-	4	6	25	75	100

Learning Objectives

1. To Provide an understanding of the basic concepts and principles of entrepreneurship.
2. To Study the evolution and growth of Rural and Women entrepreneurship.
3. To Know Develop knowledge on business planning, project preparation and feasibility analysis.
4. To Familiarize the sources of project finance and financial planning.
5. To Create awareness about government incentives, schemes and support systems for entrepreneurs.

Course Units

Unit I - Fundamentals of Entrepreneurship

Entrepreneur –Meaning – Definition – Nature – Modern Theories of entrepreneurship – Scope-Functions performed by entrepreneurs – Ethical and Responsibilities - Role of Entrepreneurs in economic development – Classification of entrepreneurs – Global level Environmental and economic factors influencing entrepreneurship.

Unit II - Rural and Women Entrepreneurship Development

Women entrepreneurship – Key trends and Impact - Support Eco system - Government loan schemes for Indian Women entrepreneurs – Rural entrepreneurship – Key Characteristics - challenges - determinant factors for the development of rural entrepreneurship- sustainable and regionally balanced economic development in India.

Unit III - Entrepreneurship Development Programmes and Project Planning

Entrepreneurship Development Programmes – Objectives- Entrepreneurship - - Stages in EDP Business opportunity - Project Identification - Sources of new ideas – Screening of Business ideas – Preliminary evaluation and testing of ideas – Constraints - Project formulation process - Feasibility study and Feasibility Report – Criteria for selecting viable projects.

Unit IV - Project documentation and Financial structure

Project documentation – Concept – Significance - Elements of Project Report – Executive summary – Industry and Market Analysis - Methods of Project Appraisal – Technical – commercial appraisal – Financial appraisal – Capital requirements - Sources of finance – Legal and procedural steps for establishing an industrial enterprise.

Unit V - Government Assistance and institutional support

Government Incentives and subsidies of State and Central Government – objectives of government schemes - Aims – Benefits - Capital subsidies - Development of Backward areas – Industrial Estates – Special Economic Zones (SEZs)- Role of support institutions such as DIC,SISI, TCO in promoting Entrepreneurship.

100% Theory

Course Outcomes: At the end of the course, students will be able to:

CO No.	CO Statement	Knowledge level
CO1	Explain the modern theories and classification of entrepreneurship and analyze the role of entrepreneurs in economic development at global levels.	K1
CO2	Evaluate the women and rural entrepreneurship, trends, challenges, and government schemes, sustainable and development in India.	K4
CO3	Identify business opportunities, screen business ideas, understand the stages (EDPs), and apply feasibility analysis for selecting viable projects.	K4
CO4	Prepare project reports, financial feasibility, identify sources of finance, and understand legal and procedural steps for establishing an enterprise.	K2
CO5	Assess government incentives, subsidies, SEZs, industrial estates, and the role of promoting entrepreneurship and industrial development.	K4

Books for Study:

1. Arvind Kumar Bhatt (2022) "Innovation and Entrepreneurship" 1st Edition, Laxmi Publications Pvt. Ltd. New Delhi.
2. Dr. Shalaghya etal., (2025) "Foundations of Entrepreneurship: Principles and Practices for New Ventures, 1st Edition, Swastik International Publication. Noida.
3. Robert D. Hisrich (2020) "Entrepreneurship" 11th Edition, McGraw Hill, New Delhi.
4. Dr. Punam Kumari and Saloni Kumari (2024) "A Textbook on Principles and Practices of Entrepreneurship Development" Walnut Publications.com, UK.

Books for Reference:

1. Dr. O.P. Gupta (2026) "Fundamentals of Entrepreneurship" 1st Edition, SBPD Publishing House, Agra.
2. Prof. Bhushan Manchanda (2025) "Entrepreneurship Development: Theory, Process, Practice, 1st Edition, Evince pub Publishing, Chhattisgarh.
3. Dr. Buddhadeb Chandra (2023) "Entrepreneurship Development" 1st Edition, Tee Dee Publications, Kolkata.
4. Abhik Kumar Mukherjee and Shaunak Roy (2023)" Introduction to Entrepreneurship Development" , 1st Edition, Oxford University Press, UK.

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs										PSOs				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	2	2	3	3	3	3	2	3	3	3	3	2	2	2	2
CO2	3	3	3	2	2	2	2	3	3	3	3	2	2	2	3
CO3	3	3	3	3	3	3	2	3	3	3	3	2	2	3	3
CO4	3	3	3	2	2	2	2	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	2	3	3	3	3	2	3	3	3

High – 3 **Medium – 2** **Low – 1**

First Year – Elective – III A

AUDIT AND DUE DILIGENCE - 26UPCOM1E05

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26UPCOM1E05	**Audit and DueDiligence**	E	4	-	-	-	3	4	25	75	100

Learning Objectives

1. To examine the Audit Principles and Techniques.
2. To understand the framework Audit Process and Documentation.
3. To develop Auditing Standard on Forming of Opinion.
4. To critically analyse Auditing Standard on Secretarial Audit.
5. To evaluate Internal Audit and overview of Due Diligence.

Course Units

UNIT I - Audit Principles and Techniques

Audit – Auditing- Meaning – Definition – General Principles - Process – Objectives - Features – Importance - Significance – Scope - Qualities of an Auditor – Origin and Evolution – Limitations of Audit- Enquiry – Needs – Benefits - Confirmation – Techniques - Sampling Compliance test of Internal Control System - Substantive Checking - Verification of documents – Records – Procedures - Creation of Audit Trails - Analysis of Audit findings.

UNIT II - Audit Process and Documentation

Auditing Standard on Audit Process – Documentation - Audit Planning - Risk Assessment - Information about the Auditee - Audit Check – lists – Verification – Scrutiny - Materiality - Collection and Verification of Audit Evidence - Third Party Confirmation - Analysis of Audit Evidence – Documentation of specific matter – Collection and Evaluation of audit evidence Retention – Multi location Audits - Documentation of Record Keeping.

UNIT III - Internal Audit and Due Diligence

Internal Audit - Objectives- Procedures - Benefits of Internal Audit Technique - Appraisal of Management Decisions - Performance Assessment – Implementation of Internal Audit – Corporate Economic Laws - Internal Control Mechanism – Compliance Mechanism- Overview and Introduction to Due Diligence: Scope of Due Diligence – Types - Stages and Process of Due Diligence - Techniques of Due Diligence - Risk Assessment.

UNIT IV - Secretarial Audit

Auditing Standard on Secretarial Audit - Concept - Advantages – Legal Provisions – Need of Secretarial Audit - Risk of Secretarial Auditor - Code of Conduct - Scope of Secretarial Audit – Identification and Segregation of applicable Laws - Verification of corporate conduct - Board Processes – System – Fraud – Classification of Fraud - Detection of Fraud Reporting of Fraud-Prevention and Errors – Difference between Errors and Fraud.

UNIT V - Forming an Opinion and Reporting

Auditing Standard on Forming of Opinion – Process of Forming of Opinion - Precedence and Practice - Form of an Opinion- Third Party Opinion – Qualities expected of a practitioner - Limitation - Auditor's Responsibility – Audit Evidence and Documentation - Discussion with Management Format of Report - Audit Report and drafting of qualification - Sharing of draft report with Management - Signing of Audit Report and Submission.

100% Theory

Course outcomes: At the end of the course, students will be able to:

CO No.	CO Statement	Knowledge level
CO1	Explain the provisions of auditing standards relating to audit process.	K2
CO2	Apply auditing standards in audit planning, risk assessment, documentation, and collection of audit evidence.	K5
CO3	Analyze audit formulate, opinions, including drafting audit reports in compliance with auditing standards.	K1
CO4	Evaluate the scope, legal provisions, and procedures of Secretarial Audit and assess compliance with corporate laws.	K2
CO5	Examine the objectives and techniques of Internal Audit, Due Diligence performance evaluation.	K4

Books for Study:

1. Anoop JainC. S, (2022), "Secretarial Audit, Compliance Management and Due Diligence", 19th Edition, A J Publications Chennai, Tamil Nadu.
2. William J Gole; Paul J Hilger (2024), "Due Diligence, An MA Value Creation", 1st Edition, John Wiley & Sons, Inc., New Jersey.
3. ChatterjeeB.D (2021), "A Practical Guide to Financial Due diligence", Bloomsberry Publications, 1st Edition, New Delhi.
4. Anoop JainC S (2022), "Governance, Risk Management, Compliance and Ethics"15th Revised Edition, A J Publications, Chennai, Tamil Nadu.

Books for Reference:

1. National Institute of Securities Market (March 2025), "Depository Operations, An educational initiative of SEBI" , Taxmann Publications, New Delhi.
2. B.D. Chatterjee (2025), "Practical Guide to Financial Due Diligence", 4th Edition, Bharat Law House Pvt. Ltd.New Delhi.
3. CS Anoop Jain (2024) "Compliance Management, Audit and Due Diligence, 23rd Edition Commercial Law Publishers (India) Pvt. Ltd.
4. Peter Howson (2018), "Commercial Due Diligence", Gower Publications, England.

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs										PSOs				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	2	2	3	2	2	3	2	3	2	3	3	2	2	3	3
CO2	3	3	3	3	3	3	2	3	3	3	3	2	2	3	3
CO3	2	3	3	3	3	2	2	3	3	3	3	2	3	3	3
CO4	3	3	3	2	2	2	2	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	2	3	3	3	3	2	3	3	3

High – 3 **Medium – 2** **Low – 1**

First Year – Elective – III B

LOGISTICS AND SUPPLY CHAIN MANAGEMENT - 26UPCOM1E06

<table>
<tr><th>Course Code</th><th>Title of the Course</th><th>Category</th><th>L</th><th>T</th><th>P</th><th>O</th><th>Credits</th><th>Inst. Hours</th><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UPCOM1E06</td><td>Logistics and Supply Chain Management</td><td>E</td><td>4</td><td>-</td><td>-</td><td></td><td>3</td><td>4</td><td>25</td><td>75</td><td>100</td></tr>
<tr><td colspan="12">Learning Objectives</td></tr>
<tr><td colspan="12">1. To understand digital transformation, AI forecasting, and resilience in modern supply chains.
2. To explain sustainability practices, ESG integration, and green logistics strategies.
3. To apply logistics technologies and analytics for operational decision-making.
4. To compare global and Indian supply chain strategies and policy frameworks.
5. To evaluate emerging trends, outsourcing models, and future challenges in logistics.</td></tr>
<tr><td colspan="12">Course Units</td></tr>
<tr><td colspan="12">UNIT I - Foundations of Logistics and SCM
Evolution of logistics and SCM in the digital era – Principles of integrated supply chains - AI driven demand forecasting and digital twins – Role of resilience and risk management in global supply chains – National Logistics Policy (India, 2022–25), AI/ML adoption in predictive planning, post-pandemic resilience strategies.</td></tr>
<tr><td colspan="12">UNIT II - Sustainable and Green Supply Chains
ESG integration in logistics and SCM Green logistics practices: carbon footprint reduction, renewable energy in transport - Circular economy and reverse logistics - Sustainable packaging innovations – COP28 commitments, India's push for green warehousing, EU carbon border adjustment mechanism.</td></tr>
<tr><td colspan="12">UNIT III - Technology and Analytics in Logistics
Logistics Information Systems (LIS) and ERP integration – IoT enabled fleet tracking and smart warehousing – Blockchain in procurement and supply chain transparency – Cloud platforms, big data, and predictive analytics – Robotics in warehouses, AI enabled route optimization, e-logistics platforms.</td></tr>
<tr><td colspan="12">UNIT IV - Global and Domestic SCM Strategies
Global supply chain networks: efficiency, value creation, market forces – Domestic SCM: India's logistics ecosystem, infrastructure, and policy reforms – International sourcing, trade security, and customs compliance – Customer perspectives: service quality, personalization, omnichannel logistics.</td></tr>
<tr><td colspan="12">UNIT V - Strategic Trends and Future of Logistics
Outsourcing logistics: 3PL, 4PL, 5PL models – Demand chain management vs. supply chain management – Benchmarking and performance modeling (Markov chains, KPIs) – Emerging technologies: autonomous vehicles, drones, smart contracts - Future challenges: geopolitical risks, cyber security, evolving customer expectations.</td></tr>
</table>

Theory 100%

Course Outcomes: At the end of the course, students will be able to:

CO No.	CO Statement	Knowledge Level
CO1	Explain digital foundations of logistics and SCM including AI-driven forecasting and resilience planning.	K4
CO2	Apply green and sustainable supply chain practice to reduce environmental impact in logistic operations.	K5
CO3	Analyse emerging technologies such as IoT, blockchain and AI for optimizing logistic systems.	K3
CO4	Describe global and domestic SCM, strategies and their role in international trade and operation.	K4
CO5	Evaluate advanced logistics models and future trends to address strategic supply chain challenges.	K5

Books for study:

1. Martin Christopher (2023) Logistics & Supply Chain Management 6th edition, FT Publishing Pearson Business.
2. Sunil Chopra and Peter Meindl (2025) Supply Chain Management: Strategy, Planning, and Operation Pearson Education.
3. David Simchi-Levi, Philip Kaminsky, Edith Simchi-Levi (2013) Designing and Managing the Supply Chain, McGraw-Hill.
4. Alan C. McKinnon, Sharon Cullinane, Michael Browne, and Anthony Whiteing. (2021) Green Logistics, Kogan Page Ltd.

Books for Refernce:

1. Martin Christopher (2023) Logistics & Supply Chain Management 6th edition, FT Publishing Pearson Business.
2. Sunil Chopra and Peter Meindl (2025) Supply Chain Management: Strategy, Planning, and Operation Pearson Education.
3. David Simchi-Levi, Philip Kaminsky, Edith Simchi-Levi (2013) Designing and Managing the Supply Chain, McGraw- Hill, New Delhi.
4. Alan C. McKinnon, Sharon Cullinane, Michael Browne, and Anthony Whiteing. (2021) Green Logistics, Kogan Page Ltd.

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs										PSOs				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	2	2	3	2	2	3	2	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	2	3	3	3	3	2	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	2	2	3	2	2	3	2	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3

High – 3 **Medium – 2** **Low – 1**

First Year – Elective IV- A

ENTERPRISE RESOURCE PLANNING - 26UPCOM1E07

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	CIA	External	Total
26UPCOM1E07	**Enterprise Resource Planning**	E	4	-	-	-	3	4	25	75	100

Learning Objectives

1. To Understand the concept, evolution, architecture and life cycle of ERP systems.
2. To Identify and explain various ERP modules and their integration.
3. To Analyse ERP implementation strategies, risks and success factors.
4. To Understand the technological foundation of ERP systems, including cloud and emerging technologies.
5. To Evaluate major ERP vendors and industry applications.

Course Units

Unit I - Introduction to ERP Systems and Implementation Strategies

ERP – meaning – definition – features – significance; evolution of ERP; history of ERP systems; need for ERP; advantages and limitations of ERP; ERP Vs. traditional systems; ERP life cycle; ERP architecture – two tier, three tier and web based; ERP implementation strategies – big bang, phased and parallel; ERP trends – cloud ERP, mobile ERP, AI-integrated ERP.

Unit-II ERP Modules and Functional Integration

ERP modules – overview and functions; Finance module – general ledger, accounts payable, receivable, asset management; HR module – payroll, recruitment, performance management; Production module – MRP, scheduling, shop floor control; Sales and Distribution – order processing, shipping, billing; Inventory module – stock control, warehouse management; CRM and SCM modules – concept and features; integration of modules.

Unit-III ERP Implementation and Project

ERP implementation – concept and phases; pre-implementation planning; project management in ERP; ERP selection criteria; feasibility study – technical, operational, economic; business process reengineering (BPR) – concept and importance; customisation Vs configuration; training and testing; post-implementation support; ERP success and failure factors; risks in ERP implementation.

Unit-IV ERP Technology, Security and Emerging Trends

ERP technology platforms – databases, middleware, application servers; ERP and cloud computing; ERP security – access control, authentication, authorisation; data migration and data integration; ERP and emerging technologies – AI, IoT, Blockchain, Big Data analytics; web-enabled ERP; mobile ERP applications; cybersecurity issues in ERP.

Unit-V ERP Vendors, Applications and Future Scope

ERP vendors – features and comparison; study of leading ERP systems – SAP, Oracle, Microsoft Dynamics, Odoo; ERP in different industries – manufacturing, retail, healthcare, banking, education; ERP implementation case studies – success and failure; ERP in Indian organisations; future scope of ERP; career opportunities in ERP.

Theory 100%

Course Outcomes: At the end of the course, students will be able to:

CO No.	CO Statement	Knowledge Level
CO1	Explain the fundamentals, evolution and architecture of ERP systems.	K4
CO2	Describe various ERP modules and their integrated functions.	K5
CO3	Analyse ERP implementation process, BPR and risk management.	K5
CO4	Evaluate ERP technologies and emerging ERP innovations.	K4
CO5	Compare leading ERP vendors and assess ERP applications across industries.	K5

Books for Study

1. Daniel E (2025) Enterprise Resource Planning, Systems, Life cycle, Electronic commerce and Risk, Latest Edition, Cambridge University, Press, New Delhi.
2. Marianne Bradford (2025), Modern ERP: Select, Implement, and Use Today's Advanced Business Systems, 4th Edition, Lulu Press, North Carolina.
3. Ashim Raj Singla (2024) Enterprise Resource Planning, 3rd Edition, Cengage Learning Publisher, India.
4. Alexis Leon (2024), Enterprise Resource Planning,4th Edition, McGraw Hill Education, New Delhi.

Books for Reference

1. Vinod Kumar Garg & N. K. Venkitakrishnan (2025), Enterprise Resource Planning: Concepts and Practice, 2nd Edition, PHI Learning Pvt. Ltd., New Delhi.
2. S.Sadagopan (2025) ERP: Amanagerial Perspective, 1st Edition, McGraw Hill Education, New Delhi.
3. Anitha Mary Alex etal., (2023), Enterprise Resource Planning, 1st Edition, Red shine Publications, UK.
4. Mary Sumner (2024), Enterprise Resource Planning, 1st Edition, Pearson Education, New Delhi.

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs										PSOs				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	2	2	3	2	3	3	2	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	2	3	2	3	3	3	3	2	3	3	3
CO4	2	2	3	2	3	3	2	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3

High – 3 **Medium – 2** **Low – 1**

First Year – Elective IV- B

CORPORATE LEGAL ENVIRONMENT - 26UPCOM1E08

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst.	Marks		
									CIA	External	Total
26UPCOM1E08	**Corporate Legal Environment**	E	4	-	-	-	3	4	25	75	100

Learning Objectives

1. To Understand the concept, nature and objectives of business and its legal environment.
2. To Explain the relationship between business and law and the sources of business law.
3. To Analyse the essential elements of a valid contract and remedies for breach.
4. To Understand the formation, management and winding up of companies.
5. To Gain knowledge about the corporate regulatory framework, including SEBI, Competition Law and Consumer Law.

Course Units

Unit I – Business and Legal Environment

Business – meaning – characteristics – Objectives; legal environment – concept – importance; relationship between business and law; sources of business law; classification of laws – civil and criminal; constitution of India – features – fundamental rights – directive principles; role of judiciary in business; rule of law; legal compliance – meaning and significance.

Unit II – Contract Law

Contract – meaning – definition – essential elements; types of contracts – valid, void, voidable, illegal; offer and acceptance – rules; consideration – concept and expectations; capacity to contract; free consent – coercion, undue influence, fraud, misrepresentation, mistake; performance of contract; breach of contract – remedies; quasi contracts; e-contracts – concept and legal validity.

Unit III – Company Law

Company – meaning – characteristics – types of companies; formation of company – incorporation procedure; memorandum and articles of association – contents and alteration; prospectus – meaning and liability; share capital – types of shares; directors – appointment, powers, duties and liabilities; meetings – types and procedures; corporate governance – concept and importance; winding up of company – modes.

Unit IV - Corporate Regulatory Laws

SEBI regulations – objectives and functions; securities market laws; competition law – concept and objectives; consumer protection law – rights of consumers; intellectual property rights – patents, trademarks, copyrights; environmental laws affecting business; labour laws – minimum wages, industrial disputes, employee welfare; cyber law – digital signatures, data protection, cyber-crimes.

Unit V – Corporate Ethics and Legal Compliance

Corporate ethics – meaning – principles; corporate social responsibility (CSR) – concept and legal provisions; corporate frauds – causes and prevention; whistle blowing – concept and protection; compliance management system; corporate liability – civil and criminal; dispute resolution – arbitration, mediation, conciliation, legal risk management; recent trends in corporate regulation.

100% Theory

Course Outcomes: At the end of the course, students will be able to:

CO No.	CO Statement	Knowledge Level
CO1	Explain the fundamentals of the business and legal environment.	K5
CO2	Draft and interpret basic contractual agreements.	K4
CO3	Understand company formation and corporate governance structure.	K5
CO4	Apply knowledge of corporate regulatory laws in business decisions.	K5
CO5	Evaluate corporate ethics, CSR obligations and compliance requirements.	K5

Books for Study

1. N.D. Kapoor (2023), Elements of Mercantile Law, Sultan Chand & Sons, New Delhi.
2. Avtar Singh (2022), Business Law, Eastern Book Company, Lucknow.
3. P.P.S. Gogna (2024), A Text Book of Business Law, S.Chand Publishing, New Delhi
4. S.S.Gulshan & G.K.Kapoor (2023), Business Law, New Age International Publishers, New Delhi

Books for Reference

1. CA.Jyot Baxi (2021), New Era of Forensic Accounting, 1st Edition, Bharat Law House, New Delhi.
2. M.C.Kuchhal & Vivek Kuchhal (2023), Business Law, Vikas Publishing House, New Delhi.
3. K.Aswathappa (2022), Essentials of Business Environment, Himalaya Publishing House, Mumbai.
4. Taxmann Publications (2024), Corporate Laws, Taxmann Publications, New Delhi

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs										**PSOs**				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	2	2	3	2	2	2	2	2	2	3	2	2	3	3	3
CO2	3	3	3	2	2	3	2	3	3	3	2	2	2	2	2
CO3	2	2	3	2	2	2	2	3	3	3	2	2	2	2	2
CO4	2	3	3	2	3	3	3	3	3	3	2	2	3	3	3
CO5	3	3	3	2	2	3	3	3	3	3	2	2	3	3	3

High – 3 **Medium – 2** **Low – 1**

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26UPCOM1I01	**INTERNSHIP**		-	-		-	2	-	25	75	100

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23UPPGC1H01	**FUNDAMENTALS OF HUMAN RIGHTS**		-	-		-	1	-	25	75	100

Semester III

Second Year - Core – VII

Taxation

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26UPCOM1C07	**Taxation**	C	6	-	-	-	5	6	25	75	100

Learning Objectives
1. To provide comprehensive knowledge of income tax provisions relating to assessment of persons and deductions. 2. To develop understanding of tax compliance, return filing procedures and tax planning strategies. 3.To examine international taxation concepts including DTAA, transfer pricing and digital taxation. 4.To understand GST framework and its practical implications in business transactions. 5.To familiarise students with customs laws and taxation of imports and exports.
Course Units
UNIT I –Assessment of Persons under the Income Tax Act, 2025 (as amended from time to time) Concept of Tax Year and Total Income – Agricultural Income and Tax Exemption – Important deductions in computing total income – Deductions relating to donations, business incentives and cooperative institutions – Assessment of Firms, Association of Persons (AOP), Body of Individuals (BOI), Companies and Co-operative Societies – Basic computation of taxable income under the prevailing Income Tax Law.
UNIT II – Tax Returns, Assessment and Tax Planning Return of Income – Statutory obligation and types of returns – Return forms and due dates – Revised and Updated Returns – Basic assessment procedures – Tax Deducted at Source (TDS) – Advance Tax: persons liable, due dates and computation – Consequences of non-payment of tax – Tax Planning, Tax Avoidance and Tax Evasion – Tax planning in managerial decisions: Make or Buy, Own or Lease, Retain or Replace, Shut Down or Continue.
UNIT III – International Taxation International Business Taxation – Taxation of Non-Residents – Double Taxation and Relief Measures – Double Taxation Avoidance Agreements (DTAA) – Transfer Pricing: Concepts and Methods – General Anti-Avoidance Rules (GAAR) – Equalisation Levy and Taxation of Digital Economy – Application and interpretation of tax treaties.
UNIT IV – Goods and Services Tax (GST) Overview of GST Framework – GST Structure: CGST, SGST/UTGST and IGST – Registration and Amendment of Registration – Supply and Levy of GST – Input Tax Credit (ITC) – Tax Invoice, Credit Notes and Debit Notes – Payment of GST – Filing of Returns – Assessment under GST – Penalties, Appeals and Compliance Requirements – Recent developments in GST.
UNIT V – Customs Law

Important Definitions and Concepts – Importance of Customs Duty – Constitutional Authority for Levy of Customs Duty – Types of Customs Duties – Import and Export Regulations – Valuation of Goods for Customs Duty – Transaction Value and Assessable Value – Computation of Customs Duty – Role of Customs in International Trade and Economic Development.

Theory- 80%; Problem 20%

Course Outcomes: At the end of the course, students will be able to:

CO.No.	CO Statement	Knowledge level
CO1	Explain the provisions of income tax relating to assessment of persons and deductions.	K2
CO2	Apply procedures relating to tax returns, TDS and tax planning decisions.	K3
CO3	Analyse international taxation principles and cross-border tax implications.	K4
CO4	Evaluate GST provisions and compliance mechanisms in business transactions.	K5
CO5	Examine customs law and its application in import and export transactions.	K4

Books for Study:

1. Singhania V. K. and Singhania M. (2024), Direct Tax Law and Practice, latest edition, Taxmann Publications.
2. Ahuja Girish and Gupta Ravi (2024), Systematic Approach to Income Tax, latest edition, Bharat Law House.
3. Bansal K. M. (2023), GST and Customs Law, latest edition, Taxmann Publications.
4. V. P. Gaur and D. B. Narang (2023), Income Tax Law and Practice, latest edition, Kalyani Publishers.

Books for Reference:

1. Mehrotra H. C. and Goyal S. P. (2023), Income Tax Law and Accounts, latest edition, Sahitya Bhawan.
2. Datey V. S. (2023), Indirect Taxes Law and Practice (GST and Customs), latest edition, Taxmann Publications.
3. V. P. Gaur and D. B. Narang (2022), Direct Taxes with Practical Problems, latest edition, Kalyani Publishers.
4. Holmes K. (2021), International Tax Policy and Double Tax Treaties, latest edition, IBFD.

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs										PSOs				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	2	2	3	2	2	3	2	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3
CO3	2	3	3	2	2	2	2	3	3	3	3	2	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3

High – 3 **Medium – 2** **Low – 1**

Second Year - Core – VIII

RESEARCH METHODOLOGY - 26UPCOMIC08

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26UPCOMIC08	**Research Methodology**	C	6	-	-	-	5	6	25	75	100

Learning Objectives

1. To Provide students with a clear understanding of the basic concepts, objectives, and significance of research in business and social sciences.
2. To Develop the ability to formulate research problems, identify research gaps, and design appropriate research frameworks.
3. To Familiarize students with different research designs, sampling techniques, and methods of data collection.
4. To Equip students with knowledge of statistical tools and techniques used for data analysis and interpretation.
5. To Train students in research report writing, referencing styles, and ethical practices in research.

Course Units

UNIT I - Introduction to Research Methodology

Research: Meaning - Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Significance of research - Research methods Vs. Methodology- Criteria of good research – Applications of research in business – Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.

UNIT II - Hypothesis Testing and Research Design

Hypothesis – Concepts - characteristics of hypothesis – Testing of hypothesis – Basics of Hypothesis- Type I and Type II errors – Research design – Types of research design – Features of Good design - Methods of data collection: Census, Sample survey, Casual- comparative - Case study – Sampling: Steps in sampling design, Methods of sampling – Reliability and validity of Research tools – Sampling errors.

UNIT III - Tools and Technics for Data Collection

Variable: Meaning and types - Techniques of data collection – Primary data - Advantages and limitations – Process of Data Collection - Techniques: Interview, Schedule, Questionnaire, rating scales, attitude scale, Digital survey tools – check list- Observation – experiments- web analytics - Secondary Data: Meaning and sources - Graphical representation of Data- Ethical issues in data collection.

UNIT IV - Data Analysis

Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Partial and Multiple Correlation, Multiple Regression, Friedman’s test, Cluster analysis, Factor Analysis Path Analysis - Structural Equation Modeling (SEM), Multiple Discriminant Analysis.

UNIT V - Preparation of Research Report

Report preparation – Format and Style- Review of related literature its implications at various stages of research - Guidelines for interpretation – Steps in Report writing (APA, MLA, Anderson, Harvard) – Mechanics of report writing – Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research- Major findings - Conclusions and suggestions- Citation of

references and bibliography.

Theory: 80%; Problems: 20%

Course Outcomes: At the end of the course, students will be able to:

CO No.	CO Statement	Knowledge level
CO1	Understand applications of research in business and management.	K2
CO2	Formulate research problems Identify research gaps, develop research objectives, and construct hypotheses.	K3
CO3	Design research studies Select suitable research designs, sampling methods, and data collection techniques.	K3
CO4	Analyze research data apply appropriate statistical tools, and other analytical techniques.	K4
CO5	Prepare research reports writing including avoiding plagiarism.	K5

Books for Study:

1. Kothari C.R and Gaurav Garg, (2023) "Research Methodology" New Age International (P) Limited, New Delhi.
2. Upendra Pratap Singh etal., (2023) "Research and Publication Ethics" Sultan Chand & Sons, New Delhi.
3. Tripathi, (2014) "Research Methodology in Management and Social Sciences". Sultan Chand & Sons, New Delhi.
4. Krishnaswami and Ranganatham, (2011) "Methodology of Research in Social Sciences", Himalaya Publishing House, Mumbai.

Books for Reference:

1. Devakumar (2025) A Step-by-Step Guide to Research Methods, Analysis and Report Writing with Case Studies" , National Academic Press, Chennai.
2. Sashi K.Guptha and Parneet Rangi,(2018) "Research Methodology", Kalyani Publisher, Ludhiana.
3. Shilpa Sankpal etal., (2017) "Research Perspectives in Social Sciences", 1st Edition, Bharti Publications, Bengaluru.
4. Donald et.al (2010), "Business Research Methodology", 12th Edition, Tata Mcgraw Hill, Noida (UP).

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs										PSOs				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	2	3	3	3	3	3	2	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3

High – 3 **Medium – 2** **Low – 1**

Second Year - Core – IX

STRATEGIC MANAGEMENT - 26UPCOM1C09

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26UPCOM1C09	**Strategic Management**	C	6	-	-	-	5	6	25	75	100

Learning Objectives

1. To provide students with a clear understanding of the concept, evolution, and importance of strategic management in modern organizations.
2. To develop the ability to analyze internal and external business environments and understand the role of vision, mission, and goals in strategic direction.
3. To enable students to understand strategic decision-making and different approaches to strategy formulation at various organizational levels.
4. To help students understand strategy implementation, strategic control, and the role of leadership, structure, and organizational behavior in execution.
5. To introduce students to strategic issues in globalization, technology management, innovation strategies, and organizational transformation in the digital era.

Course Units

UNIT I - Introduction and Development of Strategic Management

Introduction and meaning of strategy – Nature and characteristics of strategic – origin and growth of strategic management - evolution of strategic - Levels of Strategy – Strategic Management Model – conceptual framework – strategic management process – Strategic Management in Modern Organizations – Role of Strategy in Competitive Advantage - relevance and Importance of strategic management.

UNIT II - Environmental Analysis and Strategic Direction

Formulation of Vision, mission - objectives - goals setting - importance – significance of vision and mission in organizations - environmental scanning - external environmental analysis (macro and industry environment)– internal environmental analysis (resources, capabilities and competencies) – organizational analysis – organizational strengths and weaknesses - Tools and techniques of environmental analysis.

UNIT III - Strategic Decision and Formulation

Strategic decisions – approaches to strategy formulation – levels of strategic decisions - strategic alternatives – external growth strategies – identification of strategic options - expansion and diversification strategies – competitive strategies - generic business strategies – corporate strategies – evaluation and selection of strategies – implementation considerations - factors influencing strategic choice.

UNIT IV - Strategy Implementation and Strategic Control

Strategy implementation - Challenges in strategy - execution issues in strategy implementation – leadership and behavioral aspects in implementation - organizational structure and strategy - structural implementation – functional strategies, coordination and resource allocation – strategic control systems – strategic control and review process – continuous improvement - Feedback and corrective action.

UNIT V - Strategic Issues, Technology and Innovation
International business and digital markets - strategy in the era of globalization and digitalization– management of technology and technological change – Innovation strategies and innovation management – types of modern organizations (virtual, learning, network and knowledge - based organizations) – organizational transformation and strategic change management – technology-driven organizational development.

100% Theory)

Course Outcomes: At the end of the course, students will be able to:

CO No.	CO Statement	Knowledge Level
CO1	Explain the concept and relevance of strategic management in achieving competitive advantage.	K2
CO2	Analyze organizational environments using appropriate tools and techniques for strategic planning and decision-making.	K4
CO3	Formulate suitable business and corporate strategies based on strengths, weaknesses, opportunities, and threats.	K3
CO4	Apply strategy implementation and control techniques for effective execution and continuous improvement.	K3
CO5	Evaluate the impact of globalization, technology, and innovation on organizations and assess for organizational change and development.	K5

Books for study:

1. Gupta C. B. (2022), "Strategic Management" Latest Edition, S.Chand and CompanyLtd, Noida, Uttar Pradesh.
2. Cherunilam, Francis, (2021), "Strategic Management" 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Prasad L. M., (2018), "Strategic Management", 7th Edition, Sultan Chand & Sons, Delhi.
4. John A. Pearce, Richard B. Robinson and Amita Mital (2018) "Strategic Management"14th Edition, McGraw Hill Education, New Delhi.

Books for reference:

1. Chandan J. S. and Nitish Sen Gupta (2022), "Strategic Management", Vikas PublishingHouse Pvt. Ltd., New Delhi.
2. Jeyarathanam M., (2021), "Strategic Management" 7thEdition, Himalaya PublishingHouse Pvt. Ltd, Mumbai.
3. Fred R. David, (2017), "Strategic Management Concepts and Cases" 13th Edition, Prentice Hall, Pearson Education, London, England.
4. Ghosh P.K. (2014), "Strategic Management", 14thEdition, Sultan Chand &Sons, NewDelhi.

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs										**PSOs**				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	3	3	3	3	3	3	2	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	2	3	3	3	3	2	3	3	3
CO3	3	3	3	3	3	3	2	3	3	3	3	2	3	3	3
CO4	3	3	3	3	3	3	2	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	2	3	3	3	3	2	3	3	3

High – 3 **Medium – 2** **Low – 1**

Second Year – Core - X

COST AND MANAGEMENT ACCOUNTING - 26UPCOM1C10

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst.	Marks		
									CIA	External	Total
26UPCOM1C10	**Cost and Management Accounting**	C	6	-	-	-	4	6	25	75	100

Learning Objectives

1. To Impart knowledge on cost and management accounting principles.
2. To Enable students to understand cost control and cost reduction techniques.
3. To Provide exposure to different costing methods.
4. To Develop analytical skills for managerial decision making.
5. To Apply marginal costing techniques in business decisions.

Course Units

Unit I - Introduction to Cost and Management Accounting

Meaning, Definition and Scope of Cost Accounting – Cost Concepts and Classification – Elements of Cost – Preparation of Cost Sheet – Introduction to Management Accounting – Functions and Scope – Role in Decision Making.

Unit II - Employee Cost and Direct Expenses

Labour Cost – Meaning and Classification – Methods of Wage Payment: Time Rate and Piece Rate System – Incentive Schemes – Labour Turnover: Causes and Measurement – Idle Time and Overtime – Direct Expenses: Meaning and Treatment – Labour Cost Control.

Unit III - Unit and Batch Costing

Unit Costing – Meaning and Application – Preparation of Cost Statement – Batch Costing – Meaning and Features – Economic Batch Quantity (EBQ) – Practical Problems.

Unit IV - Joint Products and By-Products

Meaning and Characteristics – Apportionment of Joint Costs – Methods (Physical Units, Sales Value, etc.) – Accounting Treatment of By-Products – Decision Making in Joint Product Situations.

Unit V - Marginal Costing

Meaning and Concept – Cost-Volume-Profit Analysis – Break-Even Analysis – Contribution – P/V Ratio – Decision Making: Make or Buy, Pricing Decisions, Product Mix.

40% Theory 60 % Problem

Course Outcomes: At the end of the course, students will be able to:

CO No.	CO Statement	Knowledge Level
CO1	Understand cost concepts and classification methods.	K1
CO2	Apply various costing techniques in different industries.	K2
CO3	Analyze cost data for managerial decision-making.	K3
CO4	Prepare cost statements and budgets effectively.	K4
CO5	Use marginal costing techniques for profit planning.	K5

Books for Study

1. N. P. Gupta & Ajay Gupta (2023), Cost and Management Accounting, Sultan Chand & Sons, New Delhi.
2. S. P. Jain & R. L. Narang (2025), Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
3. Shashi K. Gupta & R. K. Sharma (2024), Management Accounting, Kalyani Publishers, Ludhiana.
4. B. Saravana Prasath (2025 & 2026), Practical Learning Series: Cost and Management Accounting, Commercial Law Publishers (India) Pvt. Ltd., New Delhi.

Books for Reference

1. S. N. Maheswari & S. K. Maheswari (2024), Cost and Management Accounting, Sultan Chand & Sons, New Delhi.
2. A. Murthy & S. Gurusamy (2024), Management Accounting, Vijay Nichole Imprints Pvt. Ltd., Chennai.
3. M. N. Arora (2025), Cost Accounting: Principles and Practice, Vikas Publishing House Pvt. Ltd., New Delhi.
4. Emile Woolf International (2025–2026), Management Accounting, Emile Woolf International Publishing, London.

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs										PSOs				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	2	2	2	2	2	2	2	3	3	3	2	2	2	3	3
CO2	3	3	3	2	2	3	3	3	3	3	2	2	3	3	3
CO3	3	3	3	2	2	3	2	3	2	3	3	3	3	3	3
CO4	2	2	2	2	2	2	2	3	3	3	3	2	3	2	3
CO5	3	3	3	2	2	3	3	3	3	3	2	2	3	3	3

High – 3 **Medium – 2** **Low – 1**

Second Year – Elective V- A

INTERNATIONAL BUSINESS - 26UPCOM1E09

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst.	Marks		
									CIA	External	Total
26UPCOM1E09	**International Business**	E	3	-	-	-	3	3	25	75	100

Learning Objectives

1. To Understand the concepts and environment of international business.
2. To Analyze global trade theories and practices.
3. To Study international financial systems and institutions.
4. To Develop knowledge on export-import procedures.
5. To Examine global strategies and challenges in international business.

Course Units

Unit I - Introduction to International Business

Meaning, Definition and Scope of International Business – Importance – Differences between Domestic and International Business – Globalization – Drivers of Globalization – Modes of Entry into International Business: Exporting, Licensing, Franchising, Joint Ventures and Foreign Direct Investment (FDI) – Multinational Corporations (MNCs).

Unit II - Theories of International Trade

Theoretical foundations of International Business: Theory of Mercantilism – Theory of Absolute and Comparative Cost Advantage – Haberler's Theory of Opportunity Cost, Heckscher – Ohlin Theory of Marfket Imperfections Approach – Product Life Cycle Approach – Transaction Cost Approach – Dunning's Electric Theory of International Production.

Unit III - International Financial Environment

Foreign Exchange Market – Exchange Rate Determination – Balance of Payments – International Monetary System – Role of IMF and World Bank – International Financial Institutions – Currency Risk Management.

Unit IV - Export and Import Procedures

Export Documentation – Export Promotion Councils – Export Finance – Import Procedures – EXIM Policy – Role of DGFT – Letter of Credit – Bill of Lading – Shipping and Insurance – Export Incentives.

Unit V - International Business Strategies

Global Strategic Management – Entry Strategies – International Marketing – Global Supply Chain Management – Cross-Cultural Management – Ethical Issues in International Business – Emerging Trends in Global Business.

100 % Theory

Course Outcomes: At the end of the course, students will be able to:

CO No.	CO Statement	Knowledge Level
CO 1	Understand the concepts, scope and environment of international business.	K1
CO 2	Analyze classical and modern theories of international trade.	K2
CO 3	Evaluate international financial systems and foreign exchange mechanisms.	K3
CO 4	Apply export-import procedures and documentation in real business situations.	K4
CO 5	Examine global business strategies and emerging international trends.	K5

Books for Study

1. Justin Paul (2024), International Business, McGraw Hill Education, New Delhi.
2. Francis Cherunilam (2025), International Business: Text and Cases, PHI Learning Pvt. Ltd., New Delhi.
3. P. Subba Rao (2024), International Business, Himalaya Publishing House, Mumbai.
4. Charles W. L. Hill (2026), International Business: Competing in the Global Marketplace, McGraw Hill Education, New York.

Books for Reference

1. John D. Daniels, Lee H. Radebaugh & Daniel P. Sullivan (2025), International Business: Environments and Operations, Pearson Education, New Delhi.
2. K. Aswathappa (2024), International Business, McGraw Hill Education, New Delhi.
3. Alan M. Rugman & Simon Collinson (2026), International Business, Pearson Education, London.
4. Vyuptakesh Sharan (2025), International Business: Concept, Environment and Strategy, Pearson Education, New Delhi.

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs										PSOs				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	2	2	2	2	2	2	2	3	3	3	2	2	2	3	3
CO2	3	3	3	2	2	3	3	3	3	3	2	2	3	3	3
CO3	3	3	3	2	2	3	2	3	2	3	3	3	3	3	3
CO4	2	2	2	2	2	2	2	3	3	3	3	2	3	2	3
CO5	3	3	3	2	2	3	3	3	3	3	2	2	3	3	3

High – 3 **Medium – 2** **Low – 1**

Second Year – Elective V- B

MODERN BANKING - 26UPCOM1E10

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst.	Marks		
									CIA	External	Total
26UPCOM1E10	**Modern Banking**	E	3	-	-	-	3	3	25	75	100

Learning Objectives:

1. To Understand the evolution, functions, classifications, and modern forms of banking, including public and private sector banking systems.
2. To Study the key provisions and features of the RBI Act, 1935
3. To Analyze the impact of banking reforms, mergers, and demonetisation on the economy.
4. To Evaluate the role of information technology in banking operations, including e-banking services, retail banking, and associated risks.
5. To Examine banking sector reforms, financial inclusion initiatives, and various digital payment systems used in modern banking.

Course Units

Unit I - Introduction to Banking: Evolution

Introduction – Evolution of banking – meaning and definition of banks – functions- the importance of nationalization of commercial banks – classification of banks – Branch banking and Unit Banking; Investment banking and Mixed Banking; Universal Banking and virtual banking; Mobile Banking and Tele-Banking; Public Sector and Private Sector Banks.

Unit II – Management Regulations of Banks

Management and regulations of banks – Management of Accounts – Types of Accounts: Pass Book; Cheque; Features, Crossing, Endorsements – Reserve Bank of India – Evolution; RBI Act – 1935 – Main features; regulatory methods; Ombudsman – Function and role.

Unit III - Bank Mergers, Acquisitions, and Demonetisation in India

Bank Mergers and Acquisitions-Meaning – History, Motives, Advantages of Bank mergers- Emerging issue in mergers and Acquisitions- Demonetisation – Meaning – Advantages – Reasons behind Demonetisation – Effects of Demonetisation – Problem faced.

Unit IV - Information Technology in Banking and Retail Banking Services

IT in banking – E-banking – Meaning and Definition; Services Provided; Types of E-banking; Banking Services through Internet. Retail Banking; Difference between Core banking and Retail banking; Advantages and disadvantages of retail banking; Services Offered in Retail Banks; Types of Internet Banking Risk.

Unit V - Banking Sector Reforms, Financial Inclusion, and Cashless Payment System

Banking sector reforms – Small Finance Banks – Payment Banks – Financial Inclusion –Modes of cashless payments – Internet, mobile, mobile wallet, UPI, IMPS, USSD, AEPS, Debit cards, credit cards, prepaid cards, online payments.

100 % Theory

Course Outcomes: At the end of the course, students will be able to:

CO No.	CO Statement	Knowledge Level
CO 1	Explain the concepts, evolution, functions, and classifications of banks and different banking systems.	K5
CO 2	Explain the principles and practices of bank account management	K4
CO 3	Evaluate the role of bank mergers, acquisitions, and demonetisation, including their economic implications.	K4
CO 4	Analyse the role of information technology in banking services, including e-banking, retail banking, and risk management.	K5
CO5	Evaluate banking sector reforms, financial inclusion measures, and various digital and cashless payment systems.	K5

Books for Study

1. Sundaram, K.P.M. & Varshney, P.N. (2025) Banking Theory, Law and Practice, Sultan Chand & Sons, New Delhi.
2. Gordon, E. & Natarajan, K. (2024) Banking Theory, Law and Practice, Himalaya Publishing House, Mumbai.
3. Indian Institute of Banking & Finance (IIBF) (2026) Principles & Practices of Banking, Macmillan, New Delhi.
4. Padmalatha, Suresh & Justin Paul (2025) Management of Banking and Financial Services, Pearson, New Delhi.

Books for Reference

1. Mishkin, Frederic S. (2024) The Economics of Money, Banking and Financial Markets, Pearson, New Delhi.
2. Rose, Peter S. & Hudgins, Sylvia C. (2025) Bank Management and Financial Services, McGraw Hill, New Delhi.
3. Gup, Benton E. & Kolari, James W. (2026) Commercial Banking: The Management of Risk, Wiley, New Delhi.
4. Antonyraj, S. Maria, Pandey, Anupama & Kumar, Rajender (2024) Money and Banking, Academic Publication (NIMS University), Jaipur.

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs										PSOs				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	2	3	3	3	3	3	2	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3

High – 3 **Medium – 2** **Low – 1**

Semester IV

Second Year - Core – XI

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT - 26UPCOM1C11

CourseCode	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26UPCOM1C11	**Security Analysisand Portfolio Management**	C	6	-	-	-	5	6	25	75	100

Learning Objectives

1. To explain the concept of investment available in Indian financial environment.
2. To Analyze the structure instruments of financial markets primary and secondary markets.
3. To Understand treasury bills, commercial papers, certificates of deposit and yields.
4. To the Apply macroeconomic and company-specific analysis for investment decision-making.
5. To Develop the portfolios using modern portfolio theory performance measurement tools.

Course Units

UNIT I - Introduction to Investment and Investor Protection

Meaning of Investment – essential features of Investment-Investment Alternatives- Investment Environment – Investment Management Process –Sources of Financial Information- Calculation of return on investment - Role of SEBI and Stock Exchanges in investor protection – Investor Education - Awareness Measures- Investor grievances and their redressal system - Rights and Duties of Investors -Investor activism.

UNIT II - Financial Markets and Instruments

Financial Markets – Meaning – Structure of Financial Markets – Functions – Primary Market vs Secondary Market – Money Market vs. Capital Market – Role of Stock Exchanges – Listing and Trading Process – Market Indices - Significance – Types of Financial Instruments (Equity Shares, Preference Shares, Debentures, Bonds) – Mutual Funds – SEBI and its Regulatory Role – Clearing and Settlement Process – Recent Trends in Indian Financial Markets.

UNIT III - Money Market Instruments

Introduction – Features of Treasury Bills – Commercial Papers – Certificates of Deposit – Discount Yield – Bank Discount Rate – Holding Period Yield – Effective Annual Yield – Money Market Yields vs. Bond Yields – Risk and Return in Money Market Instruments - Scholes Model - Credit Risk Assessment - Net Asset Value (NAV) – Expense Ratio – Load and No-Load Funds - Systematic Investment Plan (SIP) - Capital Market Line – Security Market Line.

UNIT IV - Investment Analysis and Portfolio Management

Investment Analysis- Objectives - Macroeconomic Analysis - Sector Analysis - Company Valuation Analysis - Portfolio Management: Meaning – Assumptions - Risk Diversification Vs. Complexity and Monitoring - Differences Between Active and Passive Management - Portfolio Optimization - Modern Portfolio Theory (MPT) - Technical and Quantitative Tools in Portfolio Management - Performance Metrics - Advanced Analysis Techniques - Monte Carlo Simulation - Factor Models.

UNIT V - Financial Statement Analysis

Ratio Analysis – Types - DuPont Analysis – Cash Flow Analysis – Key Metrics - Segment Reporting Analysis - Trend and Horizontal Analysis – Purpose - Economic Value Added - - Common-Size Statements – Altman Z-Score – Earnings Quality Assessment Evaluating Portfolio Efficiency – Portfolio Rebalancing – Portfolio Rebalancing – Rules for Portfolio Revision –

Constant Ratio, Constant Dollar, and Value Averaging Plans - Practical Considerations.

100 % Theory

Course Outcomes: At the end of the course, students will be able to:

CO No.	CO Statement	Knowledge Level
CO1	Identify and evaluate various investment alternatives and understand their risk-return characteristics.	K4
CO2	Explain the functioning of Indian financial markets, stock exchanges, and regulatory mechanisms.	K5
CO3	Calculate yields and assess risk-return of money market instruments and mutual funds.	K4
CO4	Conduct macroeconomic, sectoral, and company-level analyses to support investment decisions.	K4
CO5	Demonstrate knowledge of evaluating investment quality and portfolio efficiency investor education initiatives.	K5

Books for Study:

1. Prasanna Chandra (2025), "Investment Analysis and Portfolio Management", 7th Edition, McGraw Hill, Noida, UP
2. Rustagi RP (2023), "Investment Analysis and Portfolio Management", 5th Edition, Sultan Chand & Sons, New Delhi.
3. Frank Reilly (2022) "Investment Analysis and Portfolio Management with Mind Tap", 11th Edition, Cengage Learning India Pvt. Ltd.
4. Gullybaba.com Panel (2023) "Securities Analysis and Portfolio Management" Security Analysis and Portfolio Management, Gullybaba Publishing House Pvt. Ltd. Delhi.

Books for Reference:

1. Donald E. Fischer, etal., (2022), "Security Analysis Portfolio Management", 7thEdition, AB Book Publisher, Noida.
2. AvadhaniV.A. (2025), "Securities Analysis and Portfolio Management", 8thEdition, Himalaya Publishing House, Mumbai, Delhi.
3. Punithavathy Pandian (2019), "Securities Analysis and Portfolio Management", Himalaya Publishing House, Mumbai.
4. Subrata Mukherjee (2021), "Security Analysis and Portfolio Management", S.Chand &Co. Ltd, New Delhi.

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs										**PSOs**				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	2	2	2	2	2	2	2	3	3	3	2	2	2	3	3
CO2	3	3	3	2	2	3	3	3	3	3	2	2	3	3	3
CO3	3	3	3	2	2	3	2	3	2	3	3	3	3	3	3
CO4	2	2	2	2	2	2	2	3	3	3	3	2	3	2	3
CO5	3	3	3	2	2	3	3	3	3	3	2	2	3	3	3

High – 3 Medium – 2 Low – 1

Second Year - Core – XII

HUMAN RESOURCE ANALYTICS - 26UPCOM1C12

CourseCode	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26UPCOM1C12	**Human Resource Analytics**	C	6	-	-	-	5	6	25	75	100

Learning Objectives

1. To understand the concept, evolution, importance, and framework of Human Resource Analytics.
2. To develop knowledge of business processes and HR research tools and techniques.
3. To understand the concept of HR metrics, KPIs, scorecards, and performance measurement.
4. To gain knowledge about HR data collection, data preparation and data visualization.
5. To introduce students predictive modelling, and the application of AI in HR Analytics.

Course Units

UNIT I - Introduction to Human Resource Analytics

Over view of Human Resource Analytics: Meaning- Definition - Concept – Development - Evolution - Importance – Features and Significance – Need - Benefits – Challenges and opportunities of analytics in Human Resource management - Types of HR Analytics – objectives – advantages of HR Analytics in organization - Components of HR Analytics - HR Analytics process, models and Framework.

UNIT II - Business Process and HR Analytics

Business Process and HR Analytics: Introduction – scope - Data Driven Decision Making in HR – Data accuracy and data consistency - Sources of HR Data - Data Issues – Data cleaning - Data quality management system - Data Validity – Data Reliability - Data Collection Methods in HR – HR Analytics in Research tools and techniques – application of Statistics and Statistics Modeling for HR Research and workforce analysis.

UNIT III - Introduction to HR Metrics

HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Need for Measuring HR Performance - Categories of HR Metrics - Quantitative and Qualitative HR Data – Principles of Effective HR Metrics Design HR - Development of HR Metrics over time Key Performance Indicators (KPIs) in HR- Measurement Standards and Benchmarks HR performance Scorecard – HR Dashboards and Analytical Reporting.

UNIT IV - HR Analytics and Data

HR Analytics and Data: Introduction – HR Data Collection – Structured and unstructured HR data – Methods of HR data collection - Big data for Human Resources - data preparation - Process of data collection for HR Analytics - Converting HR data into meaningful insights - Transforming data into HR information - HR Reporting – R-reporting techniques - Basics of Data Visualization in HR - Root cause analysis.

UNIT V - HR Analytics and Predictive Modelling

HR Analytics and Predictive Modelling: HR Predictive Modelling – Role of Predictive Analytics in HR Decision Making – Different phases – Predictive analytic tools, techniques and future trends – Information for Predictive analysis - Software solutions - Predictive Analytic Models for

Quantitative Data - Model Building and Validation - Steps involved in predictive analytics – Artificial Intelligence in HR Analytics.

100% Theory

Course Outcomes: At the end of the course, students will be able to:

CO No.	CO Statement	Knowledge level
CO1	Explain the concept, importance, and framework of HR Analytics in organizations.	K2
CO2	Apply data-driven decision making and research techniques in HR functions.	K3
CO3	Develop and interpret HR metrics, KPIs, scorecards, and dashboards.	K3
CO4	Collect, analyze, and transform HR data into meaningful insights.	K4
CO5	Understand and apply predictive analytics and predictive modelling in HR decision making.	K3

Books for Study:

1. Nishant Uppal (2020), " Human Resource Analytics Strategic Decision Making", 1st Edition, Pearson EducationPvt. Ltd., Chennai
2. Sarojkumar and Vikrant Verma (2022), " HR analytics", Thakur PublicationPvt. Ltd, Lucknow.
3. Dipak Kumar Bhattacharyya (2017), " HR analytics": understanding theories and applications, 1st Edition, Sage Publications India Private Limited, New Delhi.
4. Nishant Uppal (2020), "Human Resource Analytics Strategic Decision Making", 1st Edition, Pearson Education Pvt. Ltd., Chennai.

Books for Reference:

1. Ramesh Soundararajan and Kuldeep Singh (2019), " Winning on HR analytics", Sage publishing, New Delhi.
2. Anshul Saxena (2021), HR analytics: quantifying the intangible, 1st Edition, Blue Rose publishers, New Delhi.
3. Michael J. Walsh (2021), "HR analytics essentials you always wanted to know", 7th Edition, Vibrant publishers, Mumbai.
4. Sarojkumar and Vikrant Verma (2022), "HR analytics", Thakur Publication Pvt. UK.

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs										PSOs				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	2	2	2	2	2	2	2	3	3	3	2	2	2	3	3
CO2	3	3	3	2	2	3	3	3	3	3	2	2	3	3	3
CO3	3	3	3	2	2	3	2	3	2	3	3	3	3	3	3
CO4	2	2	2	2	2	2	2	3	3	3	3	2	3	2	3
CO5	3	3	3	2	2	3	3	3	3	3	2	2	3	3	3

High – 3 **Medium – 2** **Low – 1**

PROJECT AND VIVA VOCE - 26UPCOM1P01

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26UPCOM1P01	**PROJECT AND VIVA VOCE**	Project	-	-	4	-	3	4	25	75	100

Second Year – Elective VI -A

ENVIRONMENTAL ACCOUNTING - 26UPCOM1E11

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	CIA	External	Total
26UPCOM1E11	**Environmental Accounting**	E	4	-	-	-	3	4	25	75	100

Learning Objectives

1. To understand the meaning, scope and evaluation of environmental accounting.
2. To apply Environmental Management Accounting tools for sustainability measurement.
3. To analyse global frameworks and technology applications in climate disclosure.
4. To interpret regulatory standards and reporting practices in Indian and globally.
5. To evaluate recent innovations and trends in green finance and ESG reporting.

Course Units

UNIT I - Foundations of Environmental Accounting

Environmental Accounting: Definition – Concept and scope of environmental accounting – Core Principles – Environmental Accounting Vs. conventional accounting – Types of Environmental Accounting – Historical evolution and importance in corporate reporting.

UNIT II - Environmental Management Accounting (EMA)

Principles of EMA – Environmental Financial Accounting – Environmental National Accounting – Key Components and Methodologies - Sustainability measurement – Social Accounting.

UNIT III - Global Environmental Accounting and Climate Disclosure Frameworks

OECD guidelines. – Mandatory climate Disclosures – Natural Capital Accounting – Circular Economy Metrics – AI and Automation – Blockchain Application – International frameworks: UN, World Bank.

UNIT IV - Regulatory Frameworks and Standards

Environmental disclosure practices in India and globally – SEBI guidelines on Business Responsibility and Sustainability Reporting (BRSR) – Global Reporting Initiative (GRI) standards – ISO 14000 series on environmental management – EU Corporate Sustainability Reporting Directive (CSRD) – COP28 commitments and carbon border adjustment mechanisms.

Unit V - Recent Developments and Emerging Trends

Green finance and carbon credit accounting – Climate risk disclosures (TCFD framework) – Digital innovations: AI/ML in environmental data tracking - Blockchain for carbon footprint transparency – Integration of environmental accounting with SDGs.

Theory 100%

Course Outcomes: At the end of the course, students will be able to:

CO No.	CO Statement	Knowledge Level
CO1	Explain the fundamental, principles and types of environmental accounting and their role in corporate reporting.	K2
CO2	Apply environmental management accounting tools and sustainability measures in practical scenario.	K3
CO3	Analyse international frameworks and technological applications in environmental accounting and climate disclosures.	K4
CO4	Describe environmental regulations, standards and reporting frameworks at national and global levels.	K2
CO5	Evaluate emerging trends such as green finance, carbon accounting and digital innovations in environmental accounting.	K5

Books for Study:

1. Edoardo Pizzoli (2026) Accounting Sustainable Development: International Advancements at Macro and Micro Level, 1st Edition, Bentham Science, Sharjah.
2. Caroline Aggestam Pontoppidan (2024), Sustainability Accounting and Reporting: A CSRD Perspective, 1st Edition, Cengage Learning EMEA, New York.
3. Jan Bebbington, Carlos Larrinaga, Brendan O'Dwyer, Ian Thomson, (2023) Routledge Handbook of Environmental Accounting, 1st Edition, Routledge, London & New York.
4. Eric Sambu (2022) ESG and Sustainability Reporting: Principles, Frameworks and Standards, 1st Edition, Rakuten Kobo (Digital Publication), Toronto.

Books for Reference:

1. Siddhartha Sarkar (2021) Economic and Environmental Accounting for Sustainable Development, 1st Edition, Abhijeet Publications, New Delhi.
2. Stefan Schaltegger, Martin Bennett, Roger Burritt (2020) Sustainability Accounting and Reporting, 2nd Edition, Springer-Verlag, Berlin, New Delhi.
3. Somnath Debnath (2019) Environmental Accounting, Sustainability and Accountability, 1st Edition, Himalaya Publishing House, Mumbai.
4. Thomas Aronsson, Karl-Gustaf Lofgren, (2012) Handbook of Environmental Accounting, Edward Elgar Publishing Ltd.

Note: Latest edition of the book may be used

Mapping of course outcomes with POs and PSOs

	POs										PSOs				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	2	2	2	2	2	2	2	3	3	3	2	2	2	3	3
CO2	3	3	3	2	2	3	3	3	3	3	2	2	3	3	3
CO3	3	3	3	2	2	3	2	3	2	3	3	3	3	3	3
CO4	2	2	2	2	2	2	2	3	3	3	3	2	3	2	3
CO5	3	3	3	2	2	3	3	3	3	3	2	2	3	3	3

High – 3 **Medium – 2** **Low – 1**

Second Year - Elective – VI B

FORENSIC ACCOUNTING - 26UPCOM1E12

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26UPCOM1E12	**Forensic Accounting**	E	4	-	-	-	3	4	25	75	100

Learning Objectives

1. To provide foundation forensic accounting concepts and professional standards.
2. To develop understanding of fraud typologies, and the legal framework governing fraud.
3. To equip students with skills required for planning and conducting forensic investigations.
4. To enhance analytical ability in fraud risk assessment, prevention, and monitoring.
5. To familiarize students with the use of technology and data analytics in forensic investigations.

Course Units

UNIT I - Introduction to Forensic Accounting

Forensic Accounting Fundamentals: Meaning - Nature - scope - Distinguishing Fraud Examination and Forensic – Overview of fraud examiners - roles - responsibilities of fraud examiners - forensic accountants - Professional standards - governing forensic accountants - fraud examiners - Applicable legislation - effective interview techniques - Evidence preservation - documentation - Evidence analysis - regulatory requirements.

UNIT II - Overview of financial crime and Taxonomy

Prevalence of financial crime - fraud triangle - Three elements –Types of Fraud - channels of financial crime - concept of fraud under Companies Act 2013, frauds for and against a company, victims of fraud- Channels of financial crime perpetration - In-person - Over the phone - Banking systems - Digital channels - Cross-channels - Bad Actors - Combating financial crime - Legal landscape - Government organizations - Private sector organizations Individuals.

UNIT III - Planning a Forensic Investigation Engagement

Investigation methodology - Hallmarks of a robust allegation response plan - Governance over forensic investigations - Stakeholders identification – constitution - Assembling an investigation team - Confidentiality - security considerations - Goals - scope of the investigation - fraud theory approach - Adaptive process analysis - Designing an investigation programme - Strategies, Fraud prevention for consumers and businesses.

UNIT IV - Fraud Risk Management and monitoring

Fraud risk assessment- Inherent risks - Identify fraud risk scenarios – Assessment - Fraud risk mitigation - Preventive controls - Detective controls - Leveraging technology - Identifying the red flags Fraud risk analysis - reporting and escalation - Planning a forensic investigation engagement - Conducting the forensic investigation - role of advanced technology in forensic Investigations - Leveraging the power of data analytics.

UNIT V- Forensic investigation reporting and Communications

Effective stakeholders engagement – Timeline - mapping crime perpetration vs. controls evolution timelines - Impact analysis - Identifying appropriate corrective actions - Process evaluation - improvements - Preparing the forensic investigation report - Stakeholders reporting Developing a comprehensive monitoring framework - implementation of remediation measures - Change Management – Implementation Review - Validate effectiveness.

100 % Theory

Course Outcomes: At the end of the course, students will be able to:

CO No.	CO Statement	Knowledge Level
CO1	Explain the concepts, scope, and professional framework of forensic accounting and fraud examination.	K2
CO2	Identify and classify different types of financial crimes and evaluate fraud risks under relevant legal provisions.	K1
CO3	Design and plan a structured forensic investigation engagement, including evidence collection and analysis.	K3
CO4	Conduct fraud risk assessments and recommend appropriate preventive and detective controls.	K4
CO5	Prepare professional forensic investigation reports and communicate findings effectively to stakeholders.	K5

Books for Study:

1. CA. Jyot Baxi (2021) "New Era of Forensic Accounting" 1st Edition, Bharat Law House, New Delhi.
2. Shankar Guddad and Dr K.Ravikumar (2025) " Forensic Accounting" 1st Edition, Authors Click Publishing, Chhattisgarh.
3. Planning a Forensic Investigation Engagement (2024) "Forensic Audit Decoded", 2nd Edition, Taxmann Publications Private Limited, New Delhi.
4. Kamal Garg (2025) "Red Flags Compendium - Practical Case Studies in Forensic Accounting & Corporate Fraud Investigation" 1st Edition, Bharat Law House, New Delhi.

Books for Reference:

1. S.P Jain and Simmi Agrawal (2026) "Fraud Investigation and Forensic Accounting" 21st Edition, Kalyani Publishers, New Delhi.
2. CPA Dr. Justus Maina etal (2025)" Forensic Accounting & Fraud Investigation" Exceller Books, West Bengal.
3. Dr. Girisha M C, Ramyashree K K, et al.(2025) "Fundamentals of Forensic Accounting and Auditing", 1st Edition, I I P Iterative International Publishers, Karnataka.
4. Adil Khan (2024)"Forensic Accounting & Fraud Investigation and Analytics" ADIL KHAN, Publishers, New Delhi.

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs										PSOs				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	2	2	3	2	2	3	2	3	2	3	3	2	2	3	3
CO2	3	3	3	3	3	3	2	3	3	3	3	2	2	3	3
CO3	2	3	3	3	3	2	2	3	3	3	3	2	3	3	3
CO4	3	3	3	2	2	2	2	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	2	3	3	3	3	2	3	3	3

High – 3 **Medium – 2** **Low – 1**

Second Year - Skill Course

SKILL ENHANCEMENT COURSE - 26UPCOM1S01

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26UPCOM1S01	**GST Compliance and Return Filing**	S	2	-	2	-	2	4	25	75	100

Learning Objectives

1. To provide practical understanding of GST return system and forms.
2. To develop skills in filing GST returns using GST portal.
3. To understand ITC mechanism and reconciliation process.
4. To familiarise students with GST compliance and penalty provisions.
5. To enhance practical employability in GST and taxation field.

Course Units

UNIT I

1. GST return framework and due dates under GST 2.0.
2. GST registration forms, amendment, cancellation and UIN.
3. Input Tax Credit (ITC) forms, eligibility and utilisation rules.
4. Step-by-step procedure for filing GST returns on portal.

UNIT II

1. GSTR-1: Return for outward supplies and invoice-level details.
2. GSTR-2A Vs. GSTR-2B: Reconciliation and ITC matching.
3. GSTR-3B: Summary return for inward and outward supplies.

UNIT III

1. GSTR-4: Return for composition scheme taxpayers.
2. GSTR-5: Return for non-resident taxable persons.
3. GSTR-6: Return for Input Service Distributors (ISD).
4. GSTR-7: Return for taxpayers deducting TDS.
5. GSTR-8: Return for e-commerce operators collecting TCS.

UNIT IV

1. GSTR-9 and GSTR-9C: Annual return and reconciliation statement.
2. GSTR-10: Final return on cancellation of registration.
3. GSTR-11: Return for UIN holders.

UNIT V

1. Interest on outstanding tax and computation.
2. Penalty and late fee for non-filing of GST returns.
3. E-invoicing, e-way bill and digital compliance under GST 2.0.

100% Practical

Note: Recent Amendments in Filing of GST Returns

Faculty member will impart the knowledge on recent Amendments in Filing of GST Returns to the students and these components will not cover in the examination.

Course Outcomes: At the end of the course, students will be able to:

CO. No.	CO Statement	Knowledge level
CO1	Explain GST return system, forms and compliance framework.	K2
CO2	Apply procedures for preparation and filing of GST returns.	K3
CO3	Analyse ITC reconciliation and GST return data.	K4
CO4	Evaluate GST compliance, penalties and return accuracy.	K5
CO5	Examine digital GST systems including e-invoicing and automation.	K4

Books for Study:

1. Datey, V. S. (Latest Edition), GST Ready Reckoner, Taxmann Publications, New Delhi.
2. Singhania, V. K., and Singhania, M. (Latest Edition), Students' Guide to GST, Taxmann Publications, New Delhi.
3. Taxmann Editorial Board (Latest Edition), GST Practical Guide, Taxmann Publications, New Delhi.
4. ICAI (Latest Edition) Background material of GST, Institute of Chartered Accountants of India, New Delhi.

Books for Reference:

1. Ahuja, G., and Gupta, R. (2023), GST and Customs Law, Bharat Law House.
2. Mehrotra, H. C., and Goyal, S. P. (2022), Indirect Taxes (GST), Sahitya Bhawan.
3. Schenk, A., Thuronyi, V., and Cui, W. (2020), Value Added Tax: A Comparative Approach, Cambridge University Press.

Note: Latest edition of the books may be used

EXTENSION ACTIVITY - 26UPCOM1X01

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26UPCOM1X01	**Extension Activity**	X		-	-	-	1				

Supportive Courses

Second Year – Semester III

PRINCIPLES OF ACCOUNTANCY - 26UPCOM1N01

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26UPCOM1N01	**Principles of Accountancy**	N	4	-	-	-	2	4	25	75	100

Learning Objectives

1. To provide an understanding of the basic concepts, principles, and conventions of accounting and the nature of book-keeping.
2. To develop the ability to apply the double entry system and the rules of debit and credit in accounting.
3. To enable students to prepare ledgers, cash books, and bank reconciliation statements.
4. To help students understand the preparation of trial balance and classification of capital and revenue items.
5. To provide knowledge on preparing final accounts and analyzing financial statements using basic ratios.

Course Units

Unit I - Introduction to Accounting

Accounting Principles, Concept and Conventions – Nature and Scope of Book-Keeping.

Unit II - Double Entry Book Keeping

Double Entry System of Book-Keeping-Rules of Debit and Credit-Ledgers-Posting- Subdivisions of Journal-Petty Cash Book, Columnar Cash Book- Bank Reconciliation Statement.

Unit III - Trial Balance

Trial Balance- Preparation of Trial Balance- Capital and Revenue- Expenditure and Receipts- Rectification of Errors.

Unit IV - Final Accounts

Final Account- Trading Account- Profit and Loss Account- Balance Sheet.

Unit V - Financial Statement Analysis

Financial Statement Analysis-Ratio Analysis: Current Ratio- Net Profit Ratio - Direct Expenses Ratio.

80% problem and 20% theory

Course outcomes: At the end of the course, students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Explain the basic concepts, principles, and conventions of accounting and the nature of book-keeping.	K2
CO 2	Apply the rules of debit and credit and prepare journal entries, ledgers, cash books, and bank reconciliation statements.	K3
CO 3	Prepare trial balance, classify capital and revenue items, and rectify accounting errors.	K3, K1
CO 4	Prepare final accounts including trading account, profit and loss account, and balance sheet.	K4 & K5
CO 5	Analyze financial statements using basic ratios such as current ratio, net profit ratio, and direct expenses ratio.	K4

Books for Study:

1. Gupta R.L and Gupta (2016) Financial Accounting, Vol.1 and 2, Sultan Chand and Sons. New Delhi.
2. CA G. Sekar CA B. Saravana Prasath (2021) Advanced Accountancy, 12th Edition, Commercial Law Publishers (India) Pvt. Ltd.
3. Dr Vishal Saxena (2019) Principles & Practices of Accounting, ST Edition, Bharat Law House, Jaipur.
4. CA Foundation Enhance learning Guide (2023), 1st Edition, Bharat Law Publishing House, India.

Books for Reference:

1. Maheswari S.N., Pillar and Bhagavathi (2016) – Principles of Accounting, S.Chand andSons Publisher, New Delhi.
2. D.G. Sharma and Dr. S.K. Agarwal (2019) Principles & Practice of Accounting, Taxmann Publications Private Limited,Pune
3. Reddy and Murthy (2012) Advanced Accountancy, Vol.1, Margham Publications, Chennai.
4. Dr.S.K Singh etal.,(2024), Principles of Accounting, SBPD Publications,Agra.

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs										PSOs				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	2	2	2	2	2	2	2	3	3	3	2	2	2	3	3
CO2	3	3	3	2	2	3	3	3	3	3	2	2	3	3	3
CO3	3	3	3	2	2	3	2	3	2	3	3	3	3	3	3
CO4	2	2	2	2	2	2	2	3	3	3	3	2	3	2	3
CO5	3	3	3	2	2	3	3	3	3	3	2	2	3	3	3

High – 3 **Medium – 2** **Low – 1**

Second Year – Semester III

RETAIL MARKETING -26UPCOM1N02

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
26UPCOM1N02	**Retail Marketing**	N	4	-	-	-	2	4	25	75	100

Learning Objectives

1. To Know the advances of Retailing and retail environment.
2. To Study the Retail Formats and Their Location.
3. To Identify the Retail Strategies.
4. To Learn the Integrated Marketing Communication in Retail.
5. To Study the Rural Retailing and Retail Channel Management.

Course Units

Unit I - Introduction to Retailing

Introduction, meaning, definition and significance of retailing – Characteristics of retailing- Product retailing Vs service retailing- Indian Vs Global Scenario-Future prospective of retailing in India- Micro ad Macro environmental influences on retail environment –Retail consumer buying process –Buying behaviour – Segmentation – Positioning.

Unit II - Retail Stores

Different types of retail store– ownership based – store based, non-store based, web based – franchising in retailing - retail location – factors affecting retail location decision – layout and design -interior and exterior – positioning of retail shops.

Unit III- Retail strategies

Retail strategies, Differentiation strategies, growth strategy, expansion strategy, pricing strategy.

Unit IV - Retail Marketing

Integrated marketing process, tools of IMC, upcoming tools of IMC, customer relationship management in retailing – introduction, benefits of retail marketing, management of retail, principle of Customer Relationship management strategies, components of customer relationship management–customer relationship management and royalty programme - customers service in retailing.

Unit V - Rural Retailing

Rural retailing – an overview of the India rural market, challenges in Indian rural market, periodic markets, rural retail players in India, Rural relating strategies - Retail channel management, Retail sales promotion techniques – e-retailing in India – role of information technology in retailing- electronic data exchange – bar coding – electronic payment system.

100% Theory

Course outcomes: At the end of the course, students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Explain the recent advances in retailing and analyze the changing retail environment.	K2
CO 2	Identify different retail formats and examine the factors influencing retail location decisions.	K3
CO 3	Analyze various retail strategies and evaluate their role in improving retail performance.	K4
CO 4	Apply Integrated Marketing Communication (IMC) tools in the retail sector for effective customer engagement.	K3
CO 5	Explain rural retailing concepts and analyze retail channel management practices.	K5

Books for study:

1. Sivakumar (2019), Retail Management, Excel Books, New Delhi.
2. Swapna Pradhan (2020), Retailing Management, Tata McGraw-Hill, New Delhi.
3. Dr.L.Natarjan (2013) Retail Marketing, Maraham Publications, Chennai.
4. Swapna (2024) Retail Management, Mc Graw Hill, New Delhi.

Books for Reference:

1. Gilbert (2018) Retail Marketing Management, 2nd Edition, Pearson Education, NewDelhi.
2. S.Banumathi (2014) Retail Marketing, Himalaya Publishing House, New Delhi.
3. Jia Makhija (2016) Retail Marketing, Vipul Prakashan, Maharastra.
4. Jens Nordfalt and Carl Philip Ahlbom (2026), Retail Marketing, 3rd Edition, Cambride University Press, UK.

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs										PSOs				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	2	2	2	2	2	2	2	3	3	3	2	2	2	3	3
CO2	3	3	3	2	2	3	3	3	3	3	2	2	3	3	3
CO3	3	3	3	2	2	3	2	3	2	3	3	3	3	3	3
CO4	2	2	2	2	2	2	2	3	3	3	3	2	3	2	3
CO5	3	3	3	2	2	3	3	3	3	3	2	2	3	3	3

High – 3 Medium – 2 Low – 1

VALUE ADDED COURSES

PROFESSIONAL ETHICS - 26UPCOM1V01

Course Description

This course provides a comprehensive understanding of ethical principles, moral values, and professional conduct in Personal, Organizational and Social contexts. It introduces students to foundational concepts such as personal and professional ethics, dimensions of ethics, ethical decision–making and organizational moral standards. It aims to develop ethical awareness, critical thinking and decision skills essential for professionals in today's dynamic environment.

Learning Outcomes

Understand the basic concepts and dimensions of professional ethics and the distinction between personal and professional ethics; - knowledge about ethical principles, values and organization moral standard and develop the ability to identify and analyze unethical behaviour in professional settings; - to understand ethical decision-making processes and apply appropriate models to resolve ethical dilemmas in the workplace; - appreciate the importance of human values and Indian ethical traditions, including the contributions of great thinkers such as Vivekananda, Gandhi, Aurobindo and Tagore; - able to examine recent trends and challenges in business and corporate ethics and suggest suitable measures to promote ethical practices and responsible behaviour in organizations.

Unit – I

Professional ethics – Basic concepts – Personal and Professional ethics – Dimensions of ethics – Professional Codes – Indian Ethical Traditions.

Unit – II

Principles of professional ethics – Evolutions of ethics – Distinction between Values and Ethics – Root of unethical behaviour – Ethical Decision making – Organizational Moral Standards.

Unit – III

Ethical Dilemma – Sources of Ethical Behaviour – Code of Personal Ethics for employees – how to resolve Ethical Dilemmas?

Unit – IV

Human Values for Indian Manager – Lessons from Ancient Indian Education System – Ethics of Vivekananda, Gandhiji, Aurobindo and Tagore.

Unit – V

Recent trends in business and Corporate Ethics – Challenges in Business and Corporate ethics – Solutions to enhance business and Corporate Ethics – need for business Ethics Training.

100% Theory

Suggested Readings:

1. Gerardus Blokdyk (2020) "Professional Ethics A Complete Guide – 2020", 5-starcooks Australia.
2. Andrew Crane and Dirk Matten (2021) – "Business Ethics: Managing Corporate Citizenship and Sustainability", Oxford University Press.
3. Hartman, Des Jardins and MacDonald (2023) – Business Ethics: Decision Making for Personal Integrity, McGraw-Hill Education, New York.
4. Joseph W. Weiss (2022) – Business Ethics: A Stakeholder and Issues Management Approach, Oakland, California.

DIGITAL MARKETING - 26UPCOM1V02

Course Description

This course on Digital Marketing as a core strategic function in the modern global business environment. It provides a comprehensive theoretical framework and practical skill set for navigating the shift from tradition to digital-first communication, SEO, Social Media Marketing, Online marketing mix and Digital brand performance.

Learning Outcomes

Learners will be able to understand the core concepts of digital marketing, including its meaning, benefits, types and emerging trends such as AI-driven marketing and automation; - practical knowledge of SEO, including on-page and off-page techniques, keyword research and tools like Google Ads enabling them to improve website visibility; - develop skills in social media marketing, blogging, content creation and video marketing across major platforms; - analyse the online marketing mix and understanding digital consumer behaviour, helping them design effective marketing strategies; - evaluate digital brand performance, consumer-generated media and explore innovative approaches such as game-based marketing and consumer motivation.

Unit – I

Digital marketing – Meaning, & Benefits – Types of Digital Marketing – Emerging trends and Concepts, opportunities for digital marketing professionals.

Unit – II

Search Engine Optimization (SEO) – History and Growth of SEO – On-page optimization – Off-page Optimization – Keywords – Google Adwords.

Unit – III

Social Media Marketing – Blogging – Social Networking – Video creation – Social Media Platforms – Content Creation.

Unit – IV

Online Marketing Mix – Distribution and implication on Online Marketing Mix decisions – Online Consumer Behaviour.

Unit – V

Digital Brand analysis – Meaning – Benefits – Components – Consumer generated media – Game based Marketing – Consumer motivation for playing online games.

100% Theory

Suggested Readings:

1. Annmarie Hanlon (2022) "Digital Marketing: Strategies Planning & Integration", SAGE Publications Ltd. UK.
2. Dr. K.G Raja Sabarish Babu (2023) "Digital Marketing", Sultan Chan and Sons, New Delhi.
3. Ryan Deiss and Russ Henneberry (2025) Digital Marketing for Dummies", Wiley, USA.
4. Pramod Maloo (2024) "The Start-Up Founder's Guide to Digital Marketing", Harper Collins India.