



**K.R. MANGALAM UNIVERSITY**  
THE COMPLETE WORLD OF EDUCATION

**SCHOOL OF MANAGEMENT & COMMERCE**

**(SOMC)**

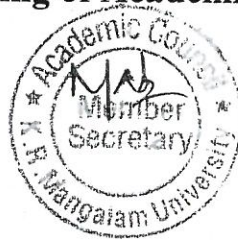
**Bachelor of Commerce (Honours)**

**B.Com (H)**

**Programme Code: 07**

**2019-22**

**(Approved in the 20th Meeting of Academic Council held on 16 July 2019)**



Registrar  
K.R. Mangalam University  
Sohna Road, Gurugram, (Haryana)



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## **1. Introduction**

The K.R. Mangalam Group has made a name for itself in the field of education. Over a period of time, the various educational entities of the group have converged into a fully functional corporate academy. Resources at KRM have been continuously upgraded to optimize opportunities for the students. Our students are groomed in a truly interdisciplinary environment wherein they develop integrative skills through interaction with students from engineering, social sciences, management and other study streams.

The K.R. Mangalam story goes back to the chain of schools that offered an alternative option of world-class education, pitching itself against the established elite schools, which had enjoyed a position of monopoly till then. Having blazed a new trail in school education the focus of the group was aimed at higher education. With the mushrooming of institutions of Higher Education in the National Capital Region, the university considered it very important that students take informed decisions and pursue career objectives in an institution, where the concept of education has evolved as a natural process.

K.R. Mangalam University is established under the Haryana Private University Act 2006, received the approval of Haryana Legislature vide Amendment Act # 36 of 2013 and consent of the Hon'ble Governor of Haryana on 11th April 2013, which was published in the Gazette notification vide Leg. No.10/2013, dated 3rd May 2013.

### **KRM University is unique because of its**

- Enduring legacy of providing quality education and thereby creating achievers who demonstrate leadership in diverse fields.
- Protecting and nurturing environment for teaching, research, creativity, scholarship, social and economic justice.

### **Objectives**

- i. To impart undergraduate, post graduate and doctoral education in identified areas of higher education.
- ii. To undertake research programmes with industrial interface.
- iii. To integrate its growth with the global needs and expectations of the major stake holders through teaching, research, exchange & collaborative programmes with Foreign, Indian Universities/Institutions and MNCs.
- iv. To act as a nodal center for transfer of technology to the industry. v. To provide job oriented professional education to the students.

## **2. About School of Management &Commerce**

The School of Management & Commerce takes pride in its professional and highly-qualified faculty, modern infrastructure, technology and resources in the fields of General Management, Human Resource, Finance, Operations, Marketing, Information Technology,

Economics and International Business. This step towards development of professionals who are committed for its excellence in their personal and professional endeavors and also to match the industry practices through research, training and consultancy programmes. Hence, the school makes a meaningful contribution to the socio-economic development of its students and further to nation. The approach to pedagogy combines fieldwork, case studies and instrumented feedback with a strong emphasis on concepts and theory.

## **VISION**

To create a School that is truly distinctive in its multidisciplinary and integrated approach, which harnesses talent, provides enabling environment for resources to be converted into competitive capabilities and one which “celebrates and rewards” both success and failure as it marches ahead in its relentless pursuit of providing an enriching educational platform connecting students and organization to deliver social and economic impact.

## **MISSION**

SOMC is committed to:

**M1:** Foster employability and entrepreneurship through futuristic curriculum and progressive pedagogy with cutting-edge technology.

**M2:** Instill notion of lifelong learning through stimulating research, Outcomes-based education and innovative thinking.

**M3:** Integrate global needs and expectations through collaborative programs with premier universities, research centers, industries and professional bodies.

**M4:** Enhance leadership qualities among the youth having understanding of ethical values and environmental realities.

## **3. Programmes Offered**

### **3.1 Bachelor of Commerce (Hons.) Programme**

This programme provides students exposure in the business environment by preparing them to avail opportunities in the field of Finance and Commerce. It also aims to develop understanding and professional competence of Institutional Structure & Processes supporting Global Commerce.

## **4. Programme Duration: - 3 Years (6 Semesters)**

**Eligibility Criteria:** He/She should have passed the 10+2 examination conducted by Central Board of Secondary Education or equivalent examination from a recognized board in Commerce stream or any other stream with mathematics as one of the subjects with a minimum of 50% in aggregate.

**Course Outline:** Business Organization & Management/Micro and Macro Economics / Business Law / Financial Accounting / Business Statistics / Fundamentals of Computer & Information Systems / Corporate Law / Business Communication / Business Mathematics / Income-Tax Law & Practice / Corporate Accounting / Management Accounting, E-Commerce.

## **5. Career Options**

Similarly in **B.Com.** (Hons.) several options are there like in field of Finance, Commerce, Accountancy, Taxation, Discipline related to Business, Banking, Insurance, Auditing and

Taxation, Cost & Works Accounts, Chartered Accountant/ Finance, Investment Banking, PSU, Defense Services and Civil Services.

Programme Duration

B.Com (H) - 3 years (6 semesters)

## **6. Class Timings:**

The classes will be held from Monday to Friday, from 9.10 am to 4.00 pm.

## **7. Syllabi:**

The syllabi of all courses for three year for all the programmes offered by SOMC are given in the following pages. For each course, the first line contains; Course Code, Title and credits of the course. This is followed by the course objectives, syllabus (Unit I to IV), Text book and reference books.

## Bachelor of Commerce (Honours)

### Scheme of Studies as per Choice-Based Credit System

#### SEMESTER-I

S.No.	Course Code	Nature of Course	Course Title	C
1	SMMC121A	Core Course	Management Thoughts and Applications	3
2	SMMC123A	Core Course	Business Applications of Economics	3
3	SMMC113A	Core Course	Accounting for Business	5
4	SMCS102A	Core Course	Information Technology Fundamentals	4
5	SMEL 101A	Core Course	Communications Skills	5
6		Open Elective	Open Elective- I	6
7		Foreign Language	Foreign Language-I	2
8				
<b>TOTAL</b>				<b>28</b>

#### SEMESTER-II

S.N.	Course Code	Nature of Course	Course Title	C
1	SMMC122A	Core Course	Accounting for Specific Business Entity	4
2	SMMA109A	Core Course	Mathematical Analysis of Business Situations	4
3	SMCH125A	Core Course	Environmental Studies	3
4	SMMC224A	Core Course	Financial Decision Making	4
5	SMMC319A	Core Course	Business Environment in India	4
6	SMMC124A	Core Course	Macro-Economic Dynamics	3
7		Open Elective	Open Elective- II	6
8		Foreign Language	Foreign Language-II	2
<b>TOTAL</b>				<b>30</b>



### SEMESTER- III

S.No.	Course Code	Nature of Course	Course Title	C
1	SMMC211A	Core Course	Human Capital Management	4
2	SMMC215A	Core Course	Understanding Direct Tax Framework	4
3	SMEL217A	Core Course	Personality Development and Communication Skills	3
4	SMAW217A	Core Course	Laws Governing Business in India	4
5	SMMA120A	Core Course	Business Statistics	4
6	SMMC116A	Core Course	Marketing for Contemporary Business	4
7	SMMC118A	Core Course	Human Behavior at Work	4
<b>TOTAL</b>				<b>27</b>

### SEMESTER-IV

S.N.	Course Code	Nature of Course	Course Title	C
1	SMMC218A	Core Course	Research Methodology for Business	4
2	SMCS212A	Core Course	E-commerce	3
3	SMAW218A	Core Course	Laws Governing Companies in India	4
4	SMMC310A	Core Course	Chasing The Rainbow: The Entrepreneurial Streak	4
5	SMMC208A	Core Course	Indirect Tax Framework	4
6	SMMC 501A	Core Course	Analysing Cost for Managerial Decision Making	5
7	UCDM301A	Core Course	Disaster Management	3
<b>TOTAL</b>				<b>27</b>

### SEMESTER-V

	S.N.	Course Code	Nature of Course	Course Title	C
<b>THIRD</b>	1	SMMC314A	Core Course	Business and Indian Economy	4
	2	SMMC213A	Core Course	Corporate Accounting	4
	3	SMMC220A	Core Course	Ethics ,Values & Corporate Social Responsibility	4
	4	SMMC312A	Core Course	Summer Training Project Report	4
	5	SMMC317A	Core Course	Management of Financial Institutions and Services	4
	6	SMMC318A	Core Course	Investment Management	4
	7		VAC	Value Added Course*	–
		<b>TOTAL</b>			<b>24</b>

### SEMESTER-VI

S.N.	Course Code	Nature of Course	Course Title	C
1	SMMC214A	Core Course	Accounting for Financial and Public utility undertakings	4
2	SMMC320A	Core Course	Contemporary Practices in Auditing	4
3	SMMC324A	Core Course	Global Business Operations	4
4	SMMC306A	Core Course	Comprehensive Viva-Voce	4
5	SMMC325A	Core Course	Banking and Insurance Management	4
6	SMMC302A	Core Course	Strategic Orientation for Business	4
7	SMMC464A	Core Course	Micro, Small, Medium Enterprises	2
<b>TOTAL</b>				<b>26</b>
<b>Total Credits B.com (Hons.)</b>				<b>162</b>

### Value Added Course

<b>S. No.</b>	<b>Course Code</b>	<b>Value Added Course</b>	<b>Credits</b>
1	SMMC651A	Leadership Development	—
2	SMCS652A	Cyber Security	—
3	SMMC653A	SPSS & its Research Applications	—
4	SMEL654A	Soft Skill Development	—
5	SMMC656A	Value Management	—
6	SMMC657A	Green Marketing	—
7	SMMC658A	Yoga Lessons	—

<b>S.NO.</b>	<b>Foreign Language</b>	<b>Course Title</b>
	<b>French</b>	
a	SMHA151	French I
b	SMHA152	French II
	<b>Spanish</b>	
a	SMHA161	Spanish I
b	SMHA162	Spanish II
	<b>German</b>	
a	SMHA171	German I
b	SMHA172	German II

### **Open Elective**

<b>S.NO.</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>
1	SMMC 466A	Stress Management	6
2	SMMC 468A	Self-Management	6
3	IIT105A	Digital Film Making	6
4	IIT101A	Harnessing the Power of Web as a Knowledge Device	6
5	IIT 104A	Understanding The Power of Data	6

## SEMESTER I

SMMC121A	MANAGEMENT THOUGHTS AND APPLICATIONS	C
		3

### Overview:

This course introduces the student to the management process. The course takes an integrated approach to management by examining the role of the manager from a traditional and contemporary perspective while applying decision-making and critical-thinking skills to the challenges facing managers in today's globally diverse environment. The course explains the techniques for controlling, planning, organizing resources and leading the workforce.

### Objectives and Expected Outcome:

The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of management.

On successful completion of the course the students should be able to : have:

- Discuss and communicate the management evolution and how it will affect future managers.
- Observe and evaluate the influence of historical forces on the current practice of management.
- Explain how organizations adapt to an uncertain environment and identify techniques managers use to influence and control the internal environment.
- Practice the process of management's four functions: planning, organizing, leading, and controlling.
- Identify and properly use vocabularies within the field of management to articulate one's own position on a specific management issue and communicate effectively with varied audiences.
- Evaluate leadership styles to anticipate the consequences of each leadership style.
- Gather and analyze both qualitative and quantitative information to isolate issues and formulate best control methods.
- Apply course concepts and theory in a practical context.

### Course Content:

#### UNIT - I

**Introduction:** Concept, Nature, Process and Significance of Management; Managerial Levels, Skills, Functions and Roles; Management v/s Administration; Coordination as

Essence of Management; Development of Management Thought: Classical, Neo-Classical, Behavioural, Systems and Contingency Approaches.

## **UNIT - II**

**Planning:** Nature, Scope and Objectives of Planning; Types of Plans; Planning Process; Business Forecasting; MBO; Concept, Types, Process and Techniques of Decision-Making; Bounded Rationality.

**Organizing:** Concept, Nature, Process and Significance; Principles of an Organization; Span of Control; Departmentation; Types of an Organization; Authority-Responsibility; Delegation and Decentralization; Formal and Informal Organization.

## **UNIT - III**

**Staffing:** Concept, Nature and Importance of Staffing; Motivating and Leading: Nature and Importance of Motivation; Types of Motivation; Theories of Motivation- Maslow, Herzberg, X, Y and Z; Leadership - Meaning and Importance; Traits of a Leader; Leadership Styles - Likert's Systems of Management; Tannenbaum & Schmidt Model and Managerial Grid.

## **UNIT - IV**

**Controlling:** Nature and Scope of Control; Types of Control; Control Process; Control Techniques - Traditional and Modern; Effective Control System.

### **TEXT BOOK:**

1. Koontz, Cannice, and Weihrich (2014). Management- A Global, Innovative and Entrepreneurial Perspective (14<sup>th</sup> Edition). New Delhi: Tata McGraw Hill Publishing Company.

### **REFERENCE BOOKS:**

1. Stoner, Freeman and Gilbert Jr. (2013). Management (6<sup>th</sup> Edition). New Delhi: Pearson Prentice Hall of India.
2. Chopra R. K., Mohan Puneet, & Sharma Vandana (2010). Principles & Practices of Management. New Delhi: Sun India Publication.
3. Tripathi P. C. & Reddy P. N. (2015). Principles & Practices of Management (5<sup>th</sup> Edition). New Delhi: Tata McGraw Hill Publishing House.
4. Gupta, C.B (2016). Management Concepts and Practices. New Delhi: Sultan Chand and Sons.

SMMC123A	BUSINESS APPLICATIONS OF ECONOMICS	C
		3

**Overview:**

*“The Quest of knowledge is like searching for pearls in the depth of the ocean”  
- Anonymous.*

The fundamental and unique course of “Business Applications of Economics” would encourage the action learning and value addition to the potential business learners who are enthusiastic and passionate with the thought of working in International behemoths and soon-to-be-Indian behemoths of today. Also, then they need to apprehend about Business Economics jargons which are basically related to various disciplines like Management Accounting, Economics, Basic Finance, and the like. Study of the course on Economics gives practical insight to solve business dilemmas by using its tools for other disciplines.

Business Economics is one of the most important parts of economics. It has both theoretical as well as practical importance in today’s business scenario. Different theories of microeconomics help in the study of various business problems which create a major impact on the performance of a firm in complex business world like today. The analysis of its applications has great importance in the fields, such as production, pricing, optimum allocation of resources, social welfare and etc. It provides a critical insight in business decision making and forward planning in addition to make these decisions appropriate enough to maximize the sale and growth of a firm.

To make this course student-friendly, the learning would be anecdotal, personal examples from the eyes of the instructor and including amazing CFOs and it will highlight their new roles in ever-growing and changing business ecosystem in this digital world & sensitizing them of principles of business economics at firm level.

**Objective and Expected Outcome:**

While going through this course, students would be exposed to business dilemmas as per the course boundaries which will be rationalized with new thinking and tools while delivering the course. Also, this course focuses on recent examples of current market’s simulation, merger, disruptive new models of business forms and its impact on new business ecosystem.

Students will appreciate dynamic micro economic principles in action based on the problem of scarcity and choice. Moreover, given uncertain and dynamic environment around us, they need to have a global mind set with Indian ethos and values.

On completion of these unique and over-encompassing principles of business economics, an appropriate acumen will take future managers locally and globally acceptable. Most specifically, this course will make learners-

- To overview various economic tools, theories and principles, the exciting concepts of Marginal Decisions and Incremental Decisions.
- To understand the factors influencing Customer's choice and how their decisions affect the goods market by affecting the demand, the supply and the price.
- To understand the various types of elasticities i.e., demand, price and income as consumer shifts from one market to another, these elasticities show the extent of change in the market conditions which further enhance an insight about the fluctuations in commodity market.
- In a free economy everyone has freedom regarding the consumption and production of goods and services, allocation and mobilization of resources, modes of production and quantity of production. For businessmen, this type of free economy knowledge microeconomics has a great importance.
- Profit maximization and cost minimization are the fundamental goals of a firm which, one can be understood through the dynamics of Cost Analysis & Price Output Decisions, and thereby leading to optimal cost, price decisions with the help of various interesting curves.
- It helps to comprehend with the concepts of market and its various forms which are influenced by the cost, revenue, demand and supply forces.

## **UNIT - I**

**Introduction to Business Economics and Fundamental concepts:** Nature, Scope, Definitions of Business Economics, Difference between Business Economic and Economics, Contribution and Application of Business Economics to Business. Micro vs. Macro Economics. Opportunity Costs, Time Value of Money, Marginalize, Instrumentalism, Market forces and Equilibrium, Risk, Return and Profits.

## **UNIT - II**

**Consumer Behavior and Demand Analysis:** Cardinal Utility Approach: Diminishing Marginal Utility, Law of Equi-Marginal Utility. Ordinal Utility Approach: Indifference Curves, Marginal Rate of Substitution, Budget Line and Consumer Equilibrium. Theory of Demand, Law of Demand, Movement along Vs. Shift in Demand Curve, Concept of Measurement of Elasticity of Demand, Factors Affecting Elasticity of Demand, Income Elasticity of Demand, Cross Elasticity of Demand, Advertising Elasticity of Demand and Expectation Elasticity of Demand. Demand Forecasting: Need, Objectives and Methods (Brief) .

## **UNIT - III**

**Theory of Production:** Meaning and Concept of Production, Factors of Production and production function. Fixed and Variable Factors. Law of Variable Proportion (Short Run



Production Analysis), Law of Returns to a Scale (Long Run Production Analysis) through the use of ISOQUANTS.

#### **UNIT - IV**

**Cost Analysis & Price Output Decisions:** Concept of Cost, Cost Function, Short Run Cost, Long Run Cost, Economies and Diseconomies of Scale. Explicit Cost and Implicit Cost, Private and Social Cost. Pricing Under Perfect Competition, Pricing Under Monopoly, Control of Monopoly, Price Discrimination, Pricing Under Monopolistic Competition, Pricing Under Oligopoly.

#### **TEXT BOOK:**

1. Dwivedi, D.N.; Managerial Economics, Vikas Publishing House.

#### **REFERENCE BOOKS:**

1. Chaturvedi, D.D. and S. L. Gupta; Business Economics, Brijwasi Publishers.
2. Mehta, P. L.; Managerial Economics, Sultan Chand & Sons.
3. Koutsoyiannis, A.; Modern Micro Economics, Macmillan Press Ltd. Salvator, Dominick, Managerial Economics, McGraw-Hill Book Company.

<b>SMMC113A</b>	<b>ACCOUNTING FOR BUSINESS</b>	<b>C</b>
		<b>5</b>

### **Overview:**

Any organization that deals with money or money's worth needs to record every transaction that it enters into. This course gives a complete understanding, right from preparation to analysis of financial statements. The course is supplemented with a number of interactive exercises, in accordance with the 'learn by doing' approach. The course will also give a hands-on experience of maintaining accounts in contemporary and robust accounting software like Tally. The course will bridge the gap between traditional manual accounting and modern computerized accounting.

This course is intended to introduce the basic theory, concepts and practice of financial accounting and to enable students to understand information contained in the published financial statements of companies and other organisations. It includes the preparation of accounting statements, along with providing great emphasis on its uses and limitations.

The course gives students the necessary background to:

- (1) Understand the concepts and measurements that underlie financial statements,
- (2) Develop the skills needed to analyze financial statements effectively, and
- (3) Gain an understanding of the choices enterprises make in reporting the results of their business activities.

The first part of the course emphasizes the measurement concepts and the mechanics of moving from business transactions to the principal financial statements: balance sheet, income statement, and statement of cash flows. The second part introduces tools for analyzing financial statements, with an emphasis on integrating industry economic and business strategic factors into the analysis and interpretations. The third part focuses on generally accepted accounting practices (GAAP) for particular topics, such as the timing of revenue recognition, inventory valuation, and measuring the amount and cost of debt financing, with an emphasis on how management's choices among alternative GAAP affect the quality of earnings and reported financial position. The course emphasizes interactive case discussions based on analysis of actual companies' financial statements. Accordingly, the course provides an opportunity to develop skills necessary to critically evaluate firms' actions and the efficiency with which they have managed their resources.

### **Objectives and Expected Outcomes:**

After completing this course the students will be conversant with:

- Accounting Concepts
- Accounting Equation
- Rules of Accounting
- Recording the transaction
- Adjusting and rectifying the books
- Preparation of Financial Statements
- Analyzing Financial Statements

Further the students will be able to:

- State the uses of accounting information;
- Explain and apply accounting concepts, principles and conventions;
- Record accounting transactions and prepare annual financial statements; and
- Analyze, interpret and communicate the information contained in basic financial statements and explain the limitations of such statements.
- Prepare books of accounts in Tally.

### **Course Content**

#### **Unit I:**

**Receipts and payment accounts:** Differences between Receipts and payment accounts and income and expenditure accounts, Preparation of Receipts and payment accounts, income and expenditure accounts, and balance sheet.

#### **Unit II:**

**Royalty Account:** Meaning, types of royalty, copyright royalty, Preparation of ledger accounts - Royalty Account, Landlord Account - Short workings Account - Minimum Rent Account, numerical Accounting of non-trading Institutions.

#### **Unit III:**

**Hire-Purchase System:** Features, Difference between Hire Purchase and Installment purchase systems, Accounting Treatment in the Books of Hire Purchaser

and Hire Vendor, Default in payment. Branch accounts- objective, types of branch, stock and debtors' method, wholesale branch method and independent branch and inter branch transactions, numerical

#### **Unit IV:**

**Final accounts of partnership firms:** Methods of keeping capital accounts of a partner, Admission, retirement and death of a partner including treatment of goodwill. Dissolution of partnership firms, modes of settlement of accounts simple numerical problems.

#### **Text Books**

1. T.S. Grewal and S.C. Gupta, Introduction to Accountancy, S.Chand Publication

#### **Reference Books/Materials**

- Jain S.P. & Narang K.L. Advanced Accounting, Kalyani Publishers.
- Gupta, R.L. and Radhaswamy M. Advanced Accountancy, Sultan Chand & Sons., New Delhi.
- C. Maheshwari & Maheswari. Advanced Accountancy-I, Vikash Publishing Co. Goel D.K., Higher Accountancy, Avichal publications

#### **Online reference:**

- <https://www.futurelearn.com/courses/bookkeeping-financial-accounting>
- <https://www.classcentral.com/course/swayam-accountancy-xi-part-i-17500>
- <https://www.mbacentral.org/free-online-accounting-courses/>

<b>SMCS102A</b>	<b>INFORMATION TECHNOLOGY FUNDAMENTALS</b>	<b>C</b>
		<b>4</b>

**Course Overview:**

Computing and programming is essential to leverage the technical skills of a student. These techniques equip the students with know-how of the latest technologies and reduce considerable time in solving problems. Success in college and beyond requires computer and information literacy's that are flexible enough to change with a changing IT environment and adaptable to new problems and tasks. The purpose of the information technology requirement is to ensure that students achieve an essential understanding of information technology infrastructure encompassing systems and devices; and become more sophisticated technology users and consumers.

**Objectives and Expected Outcomes:** The main objective is to introduce IT in a simple language to all undergraduate students, regardless of their specialization. It will help them to pursue specialized programs leading to technical and professional careers and certifications in the IT industry. The focus of the subject is on introducing skills relating to IT basics, computer applications, programming, interactive media, Internet basics, etc.

The aims is to:

1. Understand basic functions of computer software components including operating system functions;
2. Develop a critical attitude to gathering, processing and evaluating information;
3. Develop a broad understanding of hardware, software, networks, databases and information systems and their uses;
4. Sensitise students to the use of Information Technology in conducting and living their daily lives;
5. Develop an awareness of the power and pitfalls of Information Technology.

## Course Content

### UNIT – I

#### **Introduction to Computers:**

The evolution of computers: Computer Generation from First Generation to Fifth Generation. Classifications of Computers: Micro, Mini, Mainframe and super computers, Distributed Computer System, Parallel Computers.

Computer Hardware: Major Components of a digital computer, Block Diagram of a computer

Input devices, Output Device. Computer Memory: Memory Cell, Overview of Memory Organization, Primary Memory: RAM & ROM, Secondary memory: Magnetic tapes, Magnetic disk, Optical disks - CD ROM and its type (CD ROM, CD ROM-R, CD ROM-EO, DVD ROM), Flash Memory, Blu-ray Disk

### UNIT – II

**Introduction to Computer Software:** Open source Software, Copylefted and Non-copylefted Software; System Software; Application Software; Utility Software; Shareware, Firmware, Freeware, Free Software. Compiler and Interpreter, Generations of languages: Machine Level, Assembly, High Level, 4GL.

Operating System concepts: different types of operating systems, functions of operating system, concept of multiprogramming, multitasking, multithreading, multiprocessing, time-sharing, real time, single user & multi-user operating system.

### UNIT – III

**Programming Concepts & Techniques:** Algorithms, flow chart, decision tables, pseudo code, characteristics of a good programming language, Planning the Computer Program: Concept of problem solving, Problem definition, Program design, Debugging, Types of errors in programming, Documentation. Structured programming concepts, Programming methodologies viz. top-down and bottom-up programming, Advantages and disadvantages of Structured programming.

### UNIT – IV

**Computer Networks & The Internet:** Basic elements of a communication system, Data transmission modes, Data transmission media, Network topologies, Network Types (LAN, WAN and MAN), Client and Servers, Intranet, Extranet.

**Internet:** Protocols, TCP/IP, HTTP, Internet addressing, Domain Names, DNS, URL, World Wide Web. Overview of various services on Internet: Webservers, E-mail, FTP, Telnet.

## **TEXTBOOKS**

1. P. K. Sinha & Priti Sinha, “Computer Fundamentals”, BPB Publications.
2. Anita Goel “Computer Fundamentals”, Pearson.

## **REFERENCE BOOKS**

1. B.Ram Computer fundamentals Architecture and Organization, New Age Intl.
2. Alex Leon & Mathews Leon, “Introduction to Computers”, Vikas Publishing.
3. Norton Peter, “Introduction to computers”, TMH.
4. Vikas Gupta, “Comdex Computer Kit”, Wiley Dreamtech, Delhi.

<b>SMEL101A</b>	<b>COMMUNICATION SKILLS</b>	<b>C</b>
		<b>5</b>

### **Overview**

The world is shrinking into a global village and therefore, communication skills in English have emerged as a major means of empowerment and human resource development. Many professionals fail to make an impact on the global market as they lack the required communicative competence. The course will augment comprehension skills, enhance vocabulary, and enable to acquire impressive writing skills, assist correspondence with others effectively, aid in understanding the non-verbal cues and enrich skills in spoken English through a variety of teaching techniques. The course will be instrumental in acquiring proficiency both in spoken and oral language.

### **Objectives and Expected Outcomes**

The course will help the learners to focus on communication activities in functional and situational contexts as well as enhance the four language skills of reading, writing, listening and speaking through real-life and professional situations. It will build confidence among the students and encourage them to speak fluently. Through practical learning and delivery, the learners will be able to identify their areas of strengths and weaknesses and improvise their personality and soft skills. The learners will be able to strengthen and broaden their communication skills through various insightful ways.

This learning program with its practice-based learning tasks will facilitate the learners to enhance their communication skills in a modern and globalized context, enhance their linguistic and communicative competence and hone their interpersonal skills.

### **Course Content**

#### **UNIT -I**

Introduction to Communication: Meaning, Forms & Types of Communication; Process of Communication; Principles of Effective Communication/7Cs, Barriers in Communication.

Emily Dickinson: "A Bird Came Down the Walk".

#### **UNIT- II**

Essentials of Grammar: Parts of Speech: Noun, Pronoun, Adjective, Verb, Adverb, Preposition, Conjunction, Interjection; Using tenses; Articles; Types of sentences; Reported Speech; Punctuation. Robert Frost: "Stopping by Woods"



### **UNIT -III**

Building Vocabulary: Word Formation (by adding suffixes and prefixes); Common Errors; Words Often Confused; One word substitution, Homonyms and Homophones; Antonyms & Synonyms, Phrasal Verbs, Idioms & Proverbs ( 25 each); Commonly used foreign words(15 in number); O' Henry: *The Gift of Magi*

### **UNIT- IV**

Personality Development: Etiquette & Manners; Leadership; Inter & intra personal skills; Attitude, Self-esteem & Self-reliance; Public Speaking; Body Language: Posture, Gesture, Eye Contact, Facial Expressions; Presentation Skills/ Techniques. Rabindranath Tagore: "My Prayer to Thee" .

#### **Suggested Readings:**

- Kumar, Sanjay and Pushplata. *Communication Skills*. Oxford University Press, 2015.
- Mitra, Barun K. *Personality Development and Soft Skills*. Oxford University Press, 2012.
- Tickoo, M.L., A. E. Subramanian and P.R. Subramaniam .*Intermediate Grammar, Usage and Composition*. Orient Blackswan, 1976

<b>SMHA151A</b>	<b>FRENCH-I</b>	<b>C</b>
		<b>2</b>

**Overview:**

With the world turning into a global village and different foreign firms entering the Indian markets, there are a large number of job opportunities that are being created to tackle the demand from these investment firms. This course aims to build knowledge in linguistic skills in French and develop the intercultural competence of the learners.

Students are guided to develop their literacy skills through the communicative acts of reading, writing, and creating discourse around texts of all types.

We guide our students to develop to the greatest possible extent a competency in comprehending and producing the target language, spoken and written, as well as socio-cultural competency in communicating with people who speak the target language. The main focus of classes is on communication.

French language programs are intended to contribute to the development of the knowledge, skills, and attitudes further enabling students to:

- Communicate effectively in French using the listening, speaking, viewing, reading and writing modes (communication).
- Demonstrate a better understanding of their own and others.
- Demonstrate preparedness for further learning, particularly where French is the language of instruction (personal development).
- Work and learn purposefully, both independently and in groups (personal development)
- Solve problems individually and collaboratively (problem solving)
- Express their ideas and feelings using various art forms (expression)

**Objective and Expected Outcome:**

The objective is to provide an integrated knowledge of the subject which means that the various aspects that make up the language-learning experience are not separated or isolated but will be treated as complementary to one another. In one single activity, students may learn some facts, procedures, practice certain grammatical structures, and practice communicative strategies.

Students are expected to learn:

- Communication skills like presenting, producing written technical, and explaining data.
- Comprehension of text
- Translation of sentences
- Essay on different topics - general as well as specific
- Functional and advanced grammar
- Expression of opinion
- Discussion on general and common interests

This course gradually builds French knowledge and skills in writing, reading, speaking French and to develop the intercultural competence of the learners. This study allows students to interact in French and acquire familiarity with the culture. This study will be the fundamental study to provide knowledge and instruction to students.

### **Course Content**

#### **Module -I**

Introduction to Language, Basic Vocabulary, General questions, French greetings, Audio activities, Role-play

#### **Module -II**

Basic Grammar (articles, nouns, adjectives, pronouns, prepositions, colours, opposites, Grammar exercises

#### **Module- III**

French Numbers, days of the week, months of the year, Vocabulary activities.

#### **Module- IV**

Verbs (all groups), Negative sentence formation, Descriptive and creative writing exercises with related grammar and vocabulary, Grammar exercises, Activities based on vocabulary and grammar, Reading exercises

#### **Practicum**

**Picture Description:** Students describe pictures or images using basic vocabulary and sentences. This Module improves vocabulary recall and descriptive language skills.

**Interactive Dialogues:** Students work in pairs or groups to create and perform dialogues based on everyday situations, like introducing themselves, making phone calls, or discussing hobbies.

Role-Play Conversations: Students engage in simple role-play scenarios

### **Textbooks**

1. Text Book JUMELAGE 1
2. Work Book JUMELAGE 1

## SEMESTER II

SMMC122A	ACCOUNTING FOR SPECIFIC BUSINESS ENTITY	C
		4

### Overview:

The role of accounting is to provide information to investors, policy-makers, regulators, and other decision-makers to facilitate the allocation of resources in society. The purpose of this course is to understand the accounting process and to develop skills necessary to evaluate an enterprise's financial position and its operating, investing and financing activities.

The course is intended to impart knowledge about the conceptual aspects of accounting done for specific business entities like Organization for Not for profit, Partnerships and other entities.

### Objectives and Expected Outcomes:

This course on advanced accounting would promote the accounting knowledge of students to a higher level, with the following objectives:

- To appraise the students about the application of accounting knowledge in special business activities
- To impart the skills of preparation of final accounts of non-trading concerns/ organizations and Partnership
- To develop the skills of recording of transactions relating to hire purchase system, royalty and Branches.

Upon the successful completion of this subject the students would be able to:

- Apply conceptual principles when selecting appropriate accounting policies.
- Demonstrate the ability to assess a situation, identify issues and alternatives, and provide a recommendation using advanced accounting knowledge and ethical professional judgment.
- Classify and account for various financial instruments using International Financial Accounting Standards.
- Explain the concept of business combinations and the main theories and methods of accounting for business combinations.
- Prepare consolidated financial statements at acquisition and in subsequent years for both fully owned and partially owned subsidiaries.
- Apply the equity method of accounting for joint ventures (IFRS 11).
- Translate foreign currency transactions and account for fair value and cash flow hedges.
- Choose and apply the proper method to translate and consolidate foreign operations.
- Explain the objectives of not-for-profit organizations and account for these organizations using the guidelines in Part III of the CPA Canada Handbook. Apply

- the deferral method and the restricted fund method. Apply fund accounting and budgetary control.
- Describe the financial reporting objectives for government and discuss the reporting issues relevant to government.

## **Course Content**

### **UNIT- I**

**Receipts and payment accounts:** Differences between Receipts and payment accounts and income and expenditure accounts, Preparation of Receipts and payment accounts, income and expenditure accounts, and balance sheet

### **UNIT -II**

**Royalty Account:** Meaning, types of royalty, copyright royalty, Preparation of ledger accounts - Royalty Account, Landlord Account - Short workings Account - Minimum Rent Account, numerical Accounting of non-trading Institutions.

### **UNIT- III**

**Hire Purchase System:** Features, Difference between Hire purchase and Instalment purchase systems, Accounting Treatment in the Books of Hire Purchaser and Hire Vendor, Default in payment. **Branch accounts-** objective, types of branch, stock and debtors' method, wholesale branch method and independent branch and inter branch transactions, numerical.

### **UNIT- IV**

**Final accounts of partnership firms:** Methods of keeping capital accounts of a partner, Admission, retirement and death of a partner including treatment of goodwill. Dissolution of partnership firms, modes of settlement of accounts simple numerical problems.

### **TEXT BOOKS:**

1. Maheshwari S N & Maheshwari S K. Financial Accounting. Vikas Publishing Co.

### **REFERENCE BOOKS:**

1. Jain S.P. & Narang K.L. Advanced Accounting, Kalyani Publishers.
2. Gupta, R.L. and Radhaswamy M. Advanced Accountancy, Sultan Chand & Sons., New Delhi.
3. Maheshwari & Maheswari. Advanced Accountancy-I, Vikash Publishing Co.
4. Sehgal & Sehgal, Advanced Accountancy Vol. I, Taxman Publication

SMMA109A	MATHEMATICAL ANALYSIS OF BUSINESS SITUATIONS	C
		4

### Overview:

This course focuses on an integrated treatment of mathematics and covers major topics such as functions, principal of counting, matrices, calculus, and optimization, with an emphasis on application in commerce. This paper is a pre-requisite for some higher level finance papers. This course assumes a minimal background in mathematics and aims to give the students an introduction to each topic.

This course provides complete skill to understand basic function of Mathematics and their use in Business and Finance. After completing the course, student will be able to solve business and finance problems independently. A particular emphasis is placed on developing the ability to interpret the numerical information that forms the basis of decision-making in business. Students will be provided with the theoretical concepts, tools and methods of mathematics as well as the opportunity to work through example problems.

### Objectives and Outcomes:

On completion of this course, the students will be able to:

1. Understand and use equations, formulae, and mathematical expressions and relationships in a variety of contexts
2. Apply the knowledge in mathematics (functions, matrices, calculus) in solving business problems
3. Demonstrate mathematical skills required in mathematically intensive areas in Economics and business.
4. Demonstrate critical thinking and problem solving skills in day to day mathematics problems with more elaborative understanding.

After learning the course the students will be able to optimize business productivity – from basic numeracy through the mathematical concepts that enables sound financial management and decision making.

### Course Content

#### Unit -I:

**Principle of Counting:** Permutations and Combination, concept of factorial, Principle of Counting, Permutation with restriction Circular Permutation and Combination with restriction. Sequences & Series -A.P.& G.P.

## Unit -II:

**Introduction to calculus:** Derivative as slope of tangent. Derivative as rate of change. Differentiation of polynomials, exponential functions, and logarithmic functions. Integrations the inverse operator of differentiation. Indefinite integral formulae. Concept of definite integral – area under curve.

## Unit- III:

**Application of calculus:** Optimization using calculus, point of inflexion, absolute and local-maxima and minima. Applications in business and finance – Marginal rates of profit, cost, and revenue. Consumer's & Producer's surplus, Learning Curves. Introduction to ordinary differential equations in one variable - separable and homogeneous type.

## Unit -IV:

**Matrix Algebra:** Definition, Types of Matrices, Operations on matrices, Adjoint, Inverse, Solution to a system of equations by: matrix methods and Gaussian Elimination method, Rank. Application of matrices to business. Creating business models using matrices. Illustrations of models that use matrices effectively.

### Text Books

1. Thukral, J.K.; Business Mathematics, BVP Publications- Sancheti and Kapoor; Business Mathematics

### Reference Books/Materials

1. Bhardwaj, R.S.; Mathematics for Economics and Business, Excel Books.
2. Raghavachari, M.; Mathematics for Management, Tata McGraw Hill.

### Online Reference

1. [https://edurev.in/studytube/Chapter-5--Basic-Concepts-of-Permutations-and-Comb/33b8c7f5-3b87-4210-948f-4a0214e361f0\\_t](https://edurev.in/studytube/Chapter-5--Basic-Concepts-of-Permutations-and-Comb/33b8c7f5-3b87-4210-948f-4a0214e361f0_t)
2. [https://web.pdx.edu/~erdman/CALCULUS/CALCULUS\\_pdf.pdf](https://web.pdx.edu/~erdman/CALCULUS/CALCULUS_pdf.pdf)
3. <https://textbookcorp.tn.gov.in/Books/12/Std12-BM-EM.pdf>
4. <https://home.iitk.ac.in/~peeyush/102A/Lecture-notes.pdf>



SMCH125A	ENVIORNMENTAL STUDIES	C
		3

**Overview:**

Everything that surrounds and affects living organisms is environment. Environment includes all those things on which we are directly or indirectly dependent for our survival, whether it is living or biotic components like animals, plants or non-living or abiotic components like soil, air and water etc. It belongs to all, influences all and is important to all.

Environmental Protection Act (1986) defined “Environment as the sum total of water, air and land, their interrelationship among themselves and with the human beings, other living organisms and materials.” Environmental studies are important since it deals with the most mundane problems of life like hygienic living conditions, safe and clean drinking water, fresh air, healthy food and sustainable development.

The syllabus for Environmental Studies includes conventional class room teaching as well as field work. In this course the teacher simply acts as a catalyst to infer what the student observes or discovers in his/her own environment. Involvement of students in project work is one of the most effective learning tools for environmental issues. This syllabus is beyond the scope of text book teaching and also the realm of real learning by observing the surroundings. The content of this course provides an overview of introduction to environment, concept of an ecosystem, various renewable and non-renewable resources, how are various biodiversity occur and different means to conserve these. This course also includes various types of pollution and environmental policies & practices related with environs. Finally, it also highlights the relationship of human population with environment. The course further integrates to project work such as visit to an area to document environmental assets river/ forest/ grassland/ hill/ mountain, visit to a local polluted site- Urban/Rural/Industrial/Agricultural, study of common plants, insects, birds, and study of simple ecosystems. These studies are as imperative as it forms a unique synergistic tool for comprehensive learning process. This will help students to recognize and appreciate how the technological advancement at global level, exponential growth of human population and their unlimited demands has put the environment at stake and has contaminated the environment worldwide.

**Objective and expected Outcome:**

The main objective of the course is to create consciousness among the students with the idea about healthy and safe environment. This course is aimed to explain students that the rapid industrialization, crazy consumerism and over-exploitation of natural resources have resulted in degradation of earth at all levels. These changes need the discussion, concern and recognition at national and international level with respect to formulate protection acts and sustainable developments policies. It can be possible only if every citizen of the nation is

environmentally educated and gets involved into this matter at the grass root level to mitigate pollution.

After studying the course, the learners will be able to comprehend and become responsive regarding environmental issues. They will acquire the techniques to protect our mother earth, as without a clean, healthy, aesthetically beautiful, safe and secure environment no specie can survive and sustain. This is the only inheritance which every genera of specie passes to their future generation.

### **Course content**

#### **UNIT -I**

Introduction of Environmental Studies: Multidisciplinary nature of environmental studies; Scope and importance; Concept of sustainability and sustainable development.

Natural Resources: Renewable and Non-renewable Resources

Land resources: land use change; Land degradation, soil erosion and desertification.

Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.

Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state).

Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

#### **UNIT -II**

**Ecosystems:** Definition and Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession.

Case studies of the following ecosystems:

a) Forest ecosystem

b) Grassland ecosystem

c) Desert ecosystem

d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

**Biological Diversity:** Levels of biological diversity; genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots ; India as a mega-biodiversity nation; Endangered and endemic species of India; Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity; Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

### **UNIT -III**

**Environmental Pollution:** Types, causes, effects and controls; Air, water, soil and noise pollution. Nuclear hazards and human health risks; Solid waste management: Control measures of urban and industrial waste; Pollution case studies.

**Environmental Policies and practices:** Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.

Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act; Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context. International agreements: Montreal & Koyoto protocol and convention on biological diversity. Nature reserves, tribal population and rights, human wild life conflicts in Indian context.

### **UNIT -IV**

**Human Communities and the Environment:** Human population growth: Impacts on environment, human health and welfare; Resettlement and rehabilitation of project affected persons; case studies; Disaster management: floods, earthquake, cyclones and landslides; Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan; Environmental ethics: Role of Indian and other religions and cultures in environmental conservation; Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

#### **Field work:**

Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc.

Visit to a local polluted site-Urban/Rural/Industrial/Agricultural.

Study of common plants, insects, birds and basic principles of identification.

Study of simple ecosystems-pond, river, Delhi Ridge, etc.

#### **TEXT BOOKS:**

1. ErachBharucha, Textbook of Environmental Studies, Universities Press (P) Ltd., Hyderabad, India.
2. Anubha Kaushik and C. P. Kaushik, Environmental Studies, New Age International Publishers(P) Ltd. New Delhi.

#### **REFERENCE BOOKS:**

1. A.K. De, Environmental Chemistry, New Age International Publishers(P) Ltd. New Delhi.
2. P. H. Raven, D. M. Hassenzahl& L. R. Berg, Environment, John Wiley & Sons, New Delhi.
3. J. S. Singh, S. P. Singh and S. R. Gupta, Ecology, Environmental Science and Conservation, S. Chand Publication, New Delhi.

SMMC224A	FINANCIAL DECISION MAKING	C 4
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**Overview:**

The course introduces the role of financial managers, core concepts in corporate finance and financial terminology. It discusses the financial manager's role within a company, including financing decisions, investing decisions and risk/return tradeoffs. Additional topics include stock valuation, cash flow valuation and project evaluation criteria.

Course subjects will include the following:

- Risk and return trade-off
- Corporate decision making
- Merging transactions
- IPO's
- Valuation

This is an introductory course in financial management, with an emphasis on the major decisions made by the financial executive of an organization. The student studies topics in the financial management of profit-seeking organizations. A major objective is the development of analytical and decision-making skills in finance through the use of theory questions and practical problems.

**Objective and Expected Outcome:**

Upon successful completion of this course, students will have reliably demonstrated the ability to:

1. Explain the goals and functions of financial management.
2. Prepare and present Cash Flow statements.
3. Analyze financial statements and describe the economic health of a company.
4. Explain the benefits of financial forecasting and prepare proforma financial statements.
5. Calculate and explain operating and financial leverage.
6. Decide the form and amount of short term financing that best suits a given corporate need, based on historical and projected analysis.
7. Recommend techniques for managing working capital effectively.

The students will learn to interpret financial statements, plan, and measure performance through budgets and different financial strategies, create financial decisions and manage financial risks.

## **Course content**

### **UNIT- I**

**Nature and Scope of Financial Management:** Financial objectives, financial decisions, importance, Impact of financial and economic environment on financial management; Time Value of Money

### **UNIT -II**

**Sources of Finance:** Planning for sources of finance; Capital Structure Theories: net income approach, net operating income approach, traditional approach and MM approach, determinants of capital structure; Cost of Capital: calculation, EBIT – EPS Analysis; Leverage.

### **UNIT -III**

**Capital Budgeting:** Conventional and DCF Methods; Inflation and Capital Budgeting; Risk Analysis and Capital Budgeting-Certainty Equivalent Factor; Risk Adjusted Discounting Rate; Decision Tree; Independent and Dependent Risk Analysis; Replacement Decisions, Sensitivity Analysis.

### **UNIT -IV**

**Dividend Decision:** Retained Earning Vs. Dividend Decision, Gordon Model, Walter Model, MM Approach, Lintner Model, dividend policies in practice; Working Capital Management: working capital estimation, Management of Cash (Various Theoretical Models), Inventory management and Receivables management .

### **TEXT BOOKS:**

1. Rustagi, Dr.R P, Elements of Financial Management, Taxman Publishers

### **REFERENCE BOOKS:**

1. Kishore, Ravi M., Financial Management, Taxmann Publishers.
2. Prasanna, Chandra (Financial Management: Theory and Practice, Tata McGraw Hill
3. SheebaKapil Financial Management, Pearson Education.
4. Shashi K Sharma, R k Mittal , Management Accounting, Principles and Practice, Kalyani Publications
5. Khan, M. Y. and Jain P. K. , Financial Management, Text, Problems & Cases, Tata McGraw Hill Company, New Delhi.

SMMC319A	BUSINESS ENVIRONMENT IN INDIA	C
		4

### Overview:

This course helps to understand the theoretical framework of Business Environment – its concept, significance and changing dimensions. The purpose of Business Environment is to analyze macro environmental factors such as economic, political, legal, socio-cultural, technological and international. The study of economic environment includes economic systems, economic planning, government policies, role of public sector banks and development banks, economic reforms like Liberalization, Privatization, Globalization and their impact on business entity.

Study of Political and legal environment is also significant for a business firm as changing laws and regulations can critically impact a business firm.

In Socio-cultural environment, the importance of social institutions and systems, social values and attitudes is also analyzed from the perspective of a business firm. Other important dimensions which are emerging in today's business environment are also studied in detail like emerging rural sector in India, social responsibility and consumerism. Finally, the impact of International and Technological environment on a business firm is analyzed through the importance of multinational corporations, foreign collaborations, international economic institutions, foreign trade policies, patent laws, policy on research and development and technology transfer.

### Objective and Expected Outcome:

Upon successful completion of this course, students would be able to:

- Understand the concept, significance and changing dimensions of Business Environment.
- Identify various types of Business Environment and tools for scanning the Environment.
- Gain insights on role of economic systems, economic planning, government policies, public sector and development banks, economic reforms, liberalization and its impact on business.
- Appreciate the importance and impact of changing laws and regulations on a business firm.
- Learn about emerging dimensions in socio-cultural environment and its relevance for a business firm.
- Understand the importance of Multinational corporations, foreign collaborations and international institutions in business.
- Gain insights on patent laws, policy on research and development and new technological developments in Business Environment.

## **COURSE CONTENT**

### **Unit -I**

**Structure of Indian Economy:** Concept of Economic Growth and Economic Development, Growth and Development. Basic Characteristics of Indian Economy Changes in structure of Indian Economy (Primary Sector, Secondary Sector & Tertiary Sector).

### **Unit -II**

**Planning and Economic Development:** Objective of Economic Planning in India, Introduction & Functions of NITI Aayog in current perspective. Background of Industrial Policy with New Economic Policy, Disinvestments of Public Enterprises.

**Trends in National Income in India:** Growth performance in the FYP, Features of National Income Growth, Per Capita Income Trends, and Service Led Growth, and Industry Origin Growth.

### **Unit -III**

**Problems in Indian Economy:** Economic Problems: Poverty, Parallel Economy, Unemployment, Inequality and Concentration of Economic Power, Low Capital Formation, and Industrial Sickness.

### **Unit- IV**

**Indian Economy & Foreign Trade:** Balance of Payment, Current Foreign Policy, Foreign Exchange Management Act (FEMA), FDI and FIIs.

**Indian Economy – Emerging Issues:** WTO and various agreement & Indian Economy (Emerging Areas), GATT, TRIMS, TRIPS.

### **Text Books:**

Mishra, S.K., and Puri, V.K., *Problems of Indian economy*, New Delhi: Himalaya Publishing House.

### **Reference Books:**

1. Datt, and Sundhram, R, *Indian Economy* (61st ed). New Delhi: Sultan Chand & Sons
2. Dhingra, I. C., *Indian economy*, New Delhi: Sultan Chand & Sons.
4. Jaiganta, Sarkar, *Indian economy: policies and practices* (1st ed.). New Delhi: Pearson Education. Prakash, B. A., *the Indian economy since 1991 – Economic reforms & performances* (1st ed.). New Delhi: Pearson Education.

SMMC124	MACRO ECONOMIC DYNAMICS	C
		3

**Overview:**

Economics is that common term which has its importance in each and everybody's life. One cannot imagine his/her life without it. This unique and exciting course of Macro Economics System would encourage the action-oriented and values adding potential business learners who are passionate and excited with the thought of working in macroeconomic environment. Also, then they need to be abreast of economics jargons which are basically from various disciplines like Management Accounting, Basic Finance, and the like. Macroeconomic analysis is of paramount importance in getting us an idea of the functioning of an economic system.

Macro Economics Systems gives practical inside about the external environment to solve business dilemmas. It is very essential for a proper and accurate knowledge of the behavior pattern of the aggregative variables as the description of a large and complex economic system is impossible in terms of numerous individual items.

To make this course student-friendly, the learning would be anecdotal; various examples from the eyes of the instructor which includes economic policy formulation, study of National Income, study of economic development, understanding and controlling economic fluctuations and it also highlights the new challenges in ever-growing and changing business ecosystem in this digital world & sensitizing them of ideologies of Government at the Country level..

**Objective and Expected Outcome:**

While going through this course, students would be exposed to economic dilemmas as per the course boundaries which will be updated with new thinking and gears while delivering the course. Also, the recent example American- Indian Trade relations the like disruptive new simulations of economic form and it are impact of new economic environment. They will appreciate dynamic integrated Economic principles in action.

Macro Economics is aggregative economics which examines the interrelation among various aggregates, their determination and causes of fluctuations in them. The practical importance of macroeconomics has been carefully analyzed in points below.

- Various national problems like overpopulation, inflation, balance of payment are underpinning the underdeveloped economies. The study of macroeconomics helps to bring a check on these issues.
- Macroeconomics enables studying the causes, effects and solutions of general redundancy.



- The study of macroeconomics is very important for evaluating the overall performance of the economy in terms of national income. The national income data helps in anticipating the level of fiscal activity and understanding the distribution of income among different groups of people in the economy.
- Macroeconomics helps to evaluate the resources and capabilities of an economy, churn out ways to increase the national income, boost productivity, and create job opportunities to upscale an economy in terms of monetary development.
- Correct economic policies formulated at macro level makes it possible to control business cycles (inflation and deflation) and resultantly, violent booms and depressions rarely occur.
- Macroeconomics as a discipline includes diverse theories of consumption and saving. It explains the importance of saving in the national economy and its role in the investment.
- Macroeconomics studies the behavior of individual units. For instance, the reasons for increase in the cost of a firm or industry cannot be examined without evaluating or understanding the average cost conditions of the whole economy.

## **Course Content**

### **UNIT - I**

**Introduction to Macro Economics:** Nature and Scope of Macro Economics, Macroeconomic Aggregates: Aggregate demand, Aggregate Supply, Aggregate Output, Aggregate Consumption. Circular flow of Economic Activities and Income: Two Sector Economy, Three Sector Economy and Four Sector Economy, National Income: Concept, GDP, GNP, NDP, NNP, Per Capita Income, Personal Disposable Income, Measurement of National Income, Uses of National Income Data, Difficulties in the measurement of National Income.

### **UNIT – II**

Income Determination: Consumption Function; Psychological Law of Consumption Function, Investment Function, Balance of payments.

### **UNIT – III**

Money and Inflation: Functions of Money, Theories of Demand for Money, Determinants of Money Supply, Inflation: Introduction, Causes of Inflation, Inflation and Unemployment, Control of Inflation.

### **UNIT - IV**

Business Cycle: Introduction, Features of Business Cycles, Phase of Business Cycles, Causes and Effects of Business Cycle, Measures to Control Business Cycles: Fiscal Policy and Monetary Policy, IS-LM model- The interaction of Real and Monetary sectors of the economy.

**TEXT BOOKS:**

1. Diwedi, D. N. Macro Economics. New Delhi: Tata McGraw Hill

**REFERENCE BOOKS:**

1. Froyen, T. R. Macro-Economics. New Delhi: Pearson Education
2. Agarwal, V. Macro-Economic. New Delhi: Pearson Education

<b>SMHA152A</b>	<b>FRENCH-II</b>	<b>C</b>
		<b>2</b>

**Overview:**

This course will offer multiple contexts for studying the language, with many experiential opportunities for students in their individual areas of interest. While specific expectations will vary from student to student and by their co-disciplines, the French course seeks to regularly gather and report concrete evidence on what students can do based on their program of study. Learning outcomes are focused on all four modalities of the language: speaking, listening, reading and writing as well as knowledge of Francophone cultures and the skills of collaboration and critical thinking.

**LANGUAGE PROFICIENCY**

**SPEAKING**

- Students can fulfill requirement of everyday situations.
- Students can handle tasks such as elaborating, complaining and apologizing.
- Students can narrate and describe in past, present and future time.
- Students can use communication strategies.
- Students can support opinions and hypothesize.
- Students can interact comfortably with each other.

**LISTENING**

- Students can understand and memorize audio texts.
- Students show an emerging ability to understand complex discourse.

**READING**

- Students are able to demonstrate good comprehension of written discourse in areas of special interests.
- Students can understand the main idea and some detailed aspects of given texts.
- Students show emerging awareness of language and literary style.
- Students recognize the role of cultural knowledge in understanding written texts.

## **WRITING**

- Students can write on a variety of topics with significant precision and in detail.
- Students can narrate and describe in past, present and future time.
- Students can state their opinions and provide some support for their ideas.
- Students can demonstrate ability to do basic analysis and research.

### **Objective and Expected Outcome:**

This course gradually builds French knowledge and skills in writing, reading, speaking French and to develop the intercultural competence of the learners. In this course, candidates learn essential knowledge of literary forms, moments and trends in interdisciplinary extensions.

This study allows students to interact in French and acquire familiarity with the culture. This study will be the fundamental study to provide knowledge and instruction to students while also helping them develop their personalities and skills.

**The objective is to provide an integrated knowledge of the subject which** means that the various aspects that make up the language-learning experience are not separated or isolated but will be treated as complementary to one another. In one single activity, students may learn some facts, procedures, practice certain grammatical structures and practice communicative strategies.

### **Course Content**

#### **Module- I**

1. Grammar topics and respective exercises (articles contracts, articles partitifs, adjectifs possessifs, adjectifs démonstratifs), Translation exercises

#### **Module -II**

Pronominal verbs (grammar rules and exercises), More verbs of all 3 groups, Time, Daily routine,

#### **Module -III**

Grammar exercises, Activities based on grammar and vocabulary

#### **Module -IV**

Passé composé (past tense), Creative writing exercises, Comprehension passages, Reading exercises

#### **Practicum**

1. Language Games: Integrate language learning through games, memory matching, or vocabulary puzzles to make learning engaging and interactive.

2. Cultural Exploration: Introduce students to French culture through activities like tasting traditional foods, celebrating French holidays, or discussing famous landmarks.
3. Language Practice Circles: Organize conversation circles where students discuss specific topics in French, allowing them to express themselves and learn from peers.
4. Language Journals: Encourage students to maintain language journals where they write about their daily experiences in French, gradually improving their writing skills.

### **Textbooks**

1. Text Book JUMELAGE 1
2. Work Book JUMELAGE 1

### **Reference Books**

1. Grammaire Francais

## **SEMESTER III**

<b>SMMC211A</b>	<b>HUMAN CAPITAL MANAGEMENT</b>	<b>C</b>
		<b>4</b>

### **OVERVIEW**

Human capital management is used to describe both the people who work for a company or organization and the department responsible for managing resources related to employees. Human capital management is the strategic approach to the effective management of people in an organization, so that they help the business gain a competitive advantage. The overall purpose of this course is to ensure that the organization is able to achieve success through people. The students can specialize in recruiting, training, employee-relations or benefits, recruiting specialists, find, and get hired by top recruiters. Human capital management involves developing and administering programs that are designed to increase the effectiveness of an organization or business. It includes the entire spectrum of creating, managing, and cultivating the employer-employee relationship.

The concept behind human capital management is that employees who are subject to effective human resource management are able to more effectively and productively contribute to a company's overall direction, thereby ensuring that company goals and objectives are accomplished. Today's human resource management team is responsible for much more than traditional personnel or administrative tasks. Instead, members of a human capital management team are more focused on adding value to the strategic utilization of employees and ensuring that employee programs are impacting the business in positive and measurable ways.

### **OBJECTIVES AND EXPECTED OUTCOMES**

Today's competitive business environment owes its success to effective management of its human resource. The quality of the organization's employees, their attitude, behaviour and satisfaction with their jobs, and their behaviour towards ethics and values and a sense of fair treatment all impact the firm's productivity, level of customer service, reputation, and survival. The objective of this course is to give knowledge, understanding and key skills that are required by today's HR professionals and to enable the students to effectively contribute to the dynamic organizations. Students will also gain an understanding of key terms, theories/concepts and practices within the field of human capital management. Students shall learn to identify and analyse the problems in the field of human capital management and be able to provide innovative solutions. They shall be able to identify and appreciate the significance of ethical issues in human capital practices and the management of people in the

workplace.

The students of human capital management must be aware of basic aspects of functioning of human capital management in an organizational setting. Therefore, this course on Human Capital Management is designed for students to have an understanding of the basic concepts, functions and processes of human capital management. During the study of this course, student will be able to understand about the theory and application of human capital management, the broad range of influences acting on human capital management, human resources planning and policies through its information system, training and development of human capital of the organization. This course emphasis on the knowledge of performance assessment methods, improvements and resultant in terms of employee service condition reviews. This course helps students to be aware of the role, functions and functioning of human resource department of the organizations and to design and formulate various HRM processes such as recruitment, selection, training, development, performance appraisals and reward systems, compensation plans and ethical behaviour. This allows the students to develop various ways in which human capital management might analyse a business strategy and then facilitate the necessary internal change to accomplish the strategy.

## **Course Contents**

### **UNIT -I**

**Introduction to HRM** :Concept, Nature, Scope, Objectives and Importance of HRM; Evolution of HRM; Personnel Management vs HRM ; Functions of HRM ;Challenges of HRM; Strategic HRM ; HRIS; International HRM; HRM in Changing Environment.

### **UNIT- II**

**Acquisition of Human Resources:** HR Planning; Job Analysis – Job Description and Job Specification; Recruitment; Selection Process, Placement, Induction, Socialization.

### **UNIT- III**

**Developing Human Resources:** Training and Development; Executive Development – Process and Techniques; Career Planning and Development; HRD.

### **UNIT- IV**

**Managing Performance & Compensation:** Performance and Potential Appraisal; wage and salary administration; Incentive compensation, significance; Employee Welfare; Health and Safety, Social Security.

**TEXT BOOK:**

1. Dessler, Gary, (2011) Human Resource Management, Pearson Education, (2nd Edition)

**REFERENCE BOOKS:**

1. Aswathappa, K., Human Resource Management, McGraw Hill Education.
2. VSP Rao, Human Resource Management, Excel Books.
3. C.B. Gupta, Human Resource Management, Sultan Chand & Sons.
4. Jyothi, P. and Venkatesh, D.N, Human Resource Management, Oxford Hi



SMMC215A	DIRECT TAX FRAMEWORK	C
		4

**Overview:**

Understanding Direct Tax Framework is the course that is highly interactive, comprising of a various segment of direct tax and how it is applicable on the various segment of person(s) in India on the basis of their citizenship and status in India.

Understanding Direct Tax Framework in India is overseen by the Central Board of Direct Taxes or the CBDT, which was formed as a result of the Central Board of Revenue Act, 1924. The CBDT is a part of the Department of Revenue in the Ministry of Finance and is responsible for the administration of the direct tax laws. It also provides inputs and suggestions for policy and planning of the direct taxes in India.

**Objective and Expected Outcomes:**

Direct taxations is intended to give students the immense opportunity to widen and deepen their knowledge of various tax segments and how they can get advantage by getting exemptions, deduction, rebate and relief in overall direct tax filing. Students are expected to use Excel through which they can file ITR-1 and ITR-2 to understand the calculations and summarized sheet formulas to reach to final tax with easiness.

Direct Taxation helps to understand the benefits of tax planning and tax management by availing all benefits as a tax planner. In direct taxations, students will learn various aspects of assessing tax planning such as:

- Tax benefit and Tax Planning
- Residential status of an Assesse
- Online ITR filing and its implication
- Importance of PAN Card/Form49 knowledge.
- Computation of Various head of Income

This course will typically use to understand the Direct Tax framework and its working in real time scenario. Students also aware about various tax slabs applicability and its planning to become more rational tax.

## **UNIT -I**

**Income Tax:** An introduction and Important Definitions, Agriculture Income, Residence & Tax Liability (Basis of charge), Exemptions from Tax (Non-Taxable income).

## **UNIT- II**

**Income from Salaries:** Income from Salaries (including retirement benefits).

## **UNIT -III**

**Income from House property:** Profits and Gains of Business or Profession, Depreciation, Capital Gains.

## **UNIT -IV**

**Income from other sources:** clubbing of incomes & Aggregation of incomes, Set off and carry forward of Losses, Deductions to be made in computing total income.

### **TEXT BOOKS:**

1. Singhania, V.K. and Singhania, Monica (2016-17). Student guide to income tax, New Delhi: Taxman Publications.

### **REFERENCE BOOKS:**

- Singhania, V.K., Singhania, Kapil & Singhania, Monica (2016-17). Direct taxes planning and management, Taxman Publications.
- Lal, B.B (2016-17). Direct taxes, Pearson Education.
- Singhania. V.K (2016-17). Direct taxes & practice. New Delhi :Taxmann Publication.
- Prasad. Bhagwati (2016-17). Direct taxes law & practice, New Delhi: Wishwa Prakashan.
- Ahuja. Girish (2016-17). Simplified approach to income tax, Agra: Sahitya Bhawan Publishes & Distributors.
- Mahrotra & Goyal (2016-17) Income tax law & practice, Agra: Sahitya Bhawan Publications.

<b>SMEL217A</b>	<b>PERSONALITY DEVELOPMENT AND COMMUNICATION SKILLS</b>	<b>C</b>
		<b>3</b>

**Overview:**

Personality Development & Communication Skills are designed to support students to develop competent communication skills that can have a positive impact in education and workplace. This course enhances the following skills:

- ▶ Verbal and non-verbal communication skills
- ▶ Conversation and discussion skills
- ▶ Critical thinking and problem-solving skills
- ▶ Research and reflection skills
- ▶ Presentation skills
- ▶ Persuasion and negotiation skills
- ▶ Planning and preparation skills
- ▶ Skills in using equipment and materials to aid communication
- ▶ Interpersonal skills

Along with these skills, a range of other skills are developed that are highly valued by employers but are not assessed directly: self-motivation, ability to learn and adjust, working to deadlines and under pressure, teamwork, organizational skills, numeracy and IT skills.

**Objective and Expected Outcome:**

- Develop competent communication skills, including problem-solving, creativity, team working and organizational skills, which will have a positive impact in education and workplace.
- Trained for real-world situations such as preparing and delivering CVs for interview and presentations for professional and academic purposes.
- Build skills for better performance within a team.
- Proficient to use digital support resources that provide advice and support in various areas.

On successful completion of this course, the student will be able to:

Participate clearly and with some fluency in simple conversational exchanges

Express ideas and thoughts with clarity

Prepare and organize data and present it with understanding

Use appropriate body language and facial expression to express a mood or attitude as part of presenting the assigned task

Listen and respond appropriately during conversations.

## **Course Content:**

### **Unit- I**

#### **Personality Development and Understanding the Self**

1. Meaning, Definition and Basics of Personality, Types of Personality
2. Models of Self Introspection: Johari Window, SWOT Analysis
3. Development of Positive Personal Attitude

### **Unit -II**

#### **Communicative Persona & Communication**

1. Professional Communication: Resume Writing Skills, Offline and Online Writing Etiquettes
2. Decision Making, Problem Solving Techniques and Supportive Supervision
3. Managing Peer Relationships and Non-Violent Conflict Resolution

### **Unit- III**

#### **Social Behavior and Attitude**

1. Art of Negotiation
2. Working on Attitudes: Aggressive, Assertive and Submissive, Coping with Emotions
3. Stress Management

### **Unit -IV**

#### **Learning through Practice**

1. Making a speech: Welcome Speech, Introductory Speech, Vote of Thanks & Farewell Speech, etc.
2. Role Play in diverse situations to build confidence.
3. Mock Interview sessions, Group Discussions

### **Text book**

1. Singh, Abha (2012). Behavioural Science: Achieving Behavioural Excellence for Success: Wiley India Private Limited.

### **Reference books**

1. Gupta Rajat (2012). Soft Skills: Tools for Success. Yking Books, Jaipur
2. Hurlock, E. B. (1973). Personality Development, New York: McGraw-Hill.
3. Sharma, S. (2013). Body language and Self-Confidence, Jaipur: Sublime Publications.
4. Training manual. (2005). Self-Development and Interpersonal Skills: ILO, New Delhi

SMAW217A	LAWS GOVERNING BUSINESS IN INDIA	C
		4

### Overview:

The purposes and functions of laws governing business in India include maintaining order, protecting rights and liberties, establishing standards, and resolving disputes when it comes to businesses and their interactions with individuals, government agencies, and other businesses. As business becomes globalized, the business laws of various governments and nations may be in conflict. It's important for business owners to understand how business law impacts commerce both domestically and abroad.

Business law standards include having expectations for following laws of other countries, distinguishing between unethical and legal behaviour, and establishing social responsibility as a cornerstone of global citizenship. Most recently, new areas of business law must navigate the effects of modern technology. In fact, computer law is even a subspecialty within business law because of its importance in this realm.

### Objectives and Expected Outcomes:

- The objective of this course is to provide the students with practical legal knowledge of general business law issues.
- The primary objective to course is to familiarise the student with various principles of contract formation enunciated in the Indian Contract Act 1872 and sales of Goods Act 1930.
- To explain the framework within which business activities shall be carried out.

It aims at providing a rich fund of contemporary knowledge , time tested principles, basic concepts, emerging ideas, evolving theories, latest technique , ever changing procedures & practices in the field of Law.

### Course Content

#### UNIT- I

**The Indian Contract Act 1872:** Contract – meaning, characteristics and kinds, essentials of valid contract – offer and acceptance, consideration, contractual capacity, free consent, legality of objects.

## **UNIT -II**

**The Indian Contract Act 1872:** Void agreements, Discharge of contract – modes of discharge including and its remedies. Contingent contracts. Quasi – contracts.

## **UNIT -III**

**The Indian Contract Act 1872:** Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency. Consumer Protection Act.

## **UNIT -IV**

**Sale of Goods Act 1932.** Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties, Transfer of ownership in goods including sale by non-owners, Performance of contract of sale, unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

### **TEXT BOOKS:**

1. M.C.Kuchhal, Business Laws, Sultan Chand & Co., New Delhi.
2. N.D.Kapoor, Merchantile Law. Sultan Chand & Co., New Delhi.
3. Tulsian, P.C., Business Laws, Tata McGraw Hill Education, 2nd Edition.
4. P.P.S Gogna, Mercantile Law, Sultan Chand & Co., New Delhi.

### **REFERENCE BOOKS:**

1. Sulphrey,Bashe, Business Laws, PHI Learning Pvt. Ltd., New Delhi.
2. Kuchhal, M.C, Kuchhal, Vivek, Business Law, 6th edition, Vikas Publishing House.
3. Sharma, J.P., Easy Approach to Business Laws, Ane Books Pvt. Ltd.

SMMA120A	BUSINESS STATISTICS	C 4
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**Overview:**

*“A knowledge of statistics is like a knowledge of foreign language of algebra; it may prove of use at any time under any circumstance” by Bowley.*

The purpose of this course is to understand the statistics of business and how effectively the data analysis helpful for decision making purpose. Researcher and students can utilize this course for their marketing research and survey report with the help of Excel/SPSS.

In below diagram, its shows how mean varies from standard deviation from  $X \pm 3SD$  which shows approx. 99.71% of populations.

**Objective and Expected Outcomes:**

**Learning objectives**

1. Students will learn to estimate the mean and standard deviation of the marginal distribution of the response variable and use this information to inform a business decision and also understand the concept of measure of central tendency and dispersion.
2. Students will learn to obtain a point estimate for the variance and standard deviation of the conditional distribution of the response variable given a value for the predictor
3. Students will learn to construct a confidence interval for the slope of the regression line,
4. Students will learn to obtain an interval estimate for the mean of the conditional distribution of the response variable given a value for the predictor and use this information to inform a business decision
5. Students will learn to construct a prediction interval for the response given a value of the predictor and use this information to inform a business decision,
6. Students will learn to Fit a simple linear regressions model and interpret the slope and intercept (when appropriate),

**Learning Outcomes**

1. Student will able to apply knowledge to solve simple tasks using computer (MS Excel)
2. Student will able to independently calculate basic statistical parameters (mean, measures of

dispersion, correlation coefficient, indexes)

3. Student will able to interpret the meaning of the calculated statistical indicators

4. Student will able to choose a statistical method for solving practical problems

5. Student will able to explain probability theory and probability distributions in relation to general statistical analysis.

6. Student will able to understand and appreciate the need to solve a variety of business related problems using a systematic approach involving accepted statistical techniques

## **Course Content**

### **UNIT- I**

**Introduction to managerial statistics:** Concept; applications in different fields of management i.e. marketing, HR, Finance and quality etc.; critical analysis of Duckworth Lewis method; distrust and limitations.

**Data overview:** Collection & presentation methods.

### **UNIT -II**

**Representative measures:** Mean, median, mode, partition values.

**Dispersion measures:** Absolute & relative measures- range, quartile deviation, average deviation, standard deviation, skewness, case lets.

### **UNIT -III**

**Linear regression models:** Generating solutions; applications in marketing.

**Test of association between variables:** Types of correlations; Measures: Karl Pearson and Spearman; Case lets.

### **UNIT -IV**

**Probability distribution:** Introduction; types of events; theorems: Bayes' Theorem and applications; introduction to probability distribution – discrete (Binomial & Poisson) & continuous (normal);

**Sampling:** Meaning; types; sampling distributions; application of sampling in field of Marketing, HR, Finance.

#### **Text Books:**

Gupta, S. P. & Gupta, M. P. (2014). *Business statistics*, New Delhi: S. Chand Publication.

#### **Reference Books:**

- Levin, R. & Rubin, D. S,(1998). *Statistics for management*(7<sup>th</sup> ed.). United States: Pearson Education.



- Black, K., (2017). *Business statistics: for contemporary decision making*(9<sup>th</sup> ed.).Singapore: John Wiley & Sons (Asia) Pvt. Ltd.
- Business Statistics – by J. K Sharma, Pearson education.
- Complete Business Statistics Amir D Aczel & Jayavel Sounder pandyan.
- Introductory Statistics by Weiss. Seventh edition, Pearson education.
- Statistics for Business and Economics – by Anderson, Sweeney and Williams – Cengage publishing.

SMMC116A	MARKETING FOR CONTEMPORARY BUSINESS	C
		4

**Overview:**

Marketing is the core of an operating business. It is an organizational philosophy and a set of guiding principles for interfacing with customers, competitors, collaborators, and the environment. Marketing entails planning and executing the conception, pricing, promotion, and distribution of ideas, goods, and services. It starts with identifying and measuring consumers' needs and wants, assessing the competitive environment, selecting the most appropriate customer targets and developing marketing strategy and implementation program for an offering that satisfies consumers' needs better than the competition. This course will help students to improve their ability to make effective marketing decisions, including assessing marketing opportunities and developing marketing strategies and implementation plans. The course focuses on situation analysis (5Cs: company, customers, competitors, collaborators, and context), market opportunity identification, and formulating marketing strategy. It introduces the key constructs such as value of products, customers and brands, customer segmentation, and product positioning. The course examines how to use these ideas to make specific decisions about the marketing mix (4Ps: product, price, promotion, and place) and also provides the skills needed to design a marketing strategy and its implementation plan.

**Objectives and Expected Outcomes:**

The course investigates marketing from a managerial perspective, including the critical analysis of functions of marketing opportunity assessment, marketing planning, marketing implementation, evaluation and control of the marketing effort. This course is appropriate for majors in all functional areas of business. While marketing managers develop and implement marketing strategy, managers in other functional areas (finance, management, accounting, and operations) need to understand how marketing strategies impact their own operations. Entrepreneurial ventures and start-ups rarely succeed without an excellent marketing strategy. It is impossible to value a firm and its stocks and bonds, to plan its financial needs, or to establish its credit rating without understanding its revenue sources. Revenues largely come from customers and are a direct consequence of firm marketing strategy.

This course helps students to improve their ability to:

- Assess market opportunities by analysing customers, competitors, collaborators, context, and the strengths and weaknesses of a company.
- Develop effective marketing strategies to achieve organizational objectives.

- Design a strategy implementation program to maximize its chance of success.
- Communicate and defend your recommendations and critically examine and build upon the recommendations of your classmates both quantitatively and qualitatively.
- Understand the dynamics of marketing in business
- Apply the theoretical marketing concepts to the practical situations
- Demonstrate the ability to carry out a market research projects
- To communicate unique marketing mixes and selling propositions for specific products
- Construct written sales plans and professional interactive presentations

### **Course Contents:**

#### **UNIT- I**

**Introduction:** Core concepts, scope, & functions of marketing; evolution of marketing concepts; selling vs. marketing; classification of market; marketing environment; market segmentation, targeting & positioning; overview of marketing mix.

#### **UNIT- II**

**Product:** Meaning; product classifications; concept of product mix; branding, packaging and labelling; product life-cycle.

**Price:** Concept & significance; factors affecting price of a product; pricing policies and strategies.

#### **UNIT -III**

**Promotion:** Significance; introduction of elements of promotion mix, factors affecting promotion mix decisions.

**Channels of distribution:** Concept, importance & functions; levels of distribution channels; factors affecting choice of distribution channel.

#### **UNIT- IV**

**Consumer Behaviour:** Concept & significance; consumer buying process and factors influencing consumer buying decisions.

**Introduction to new trends in marketing:** Green marketing; e-marketing; international marketing; rural marketing; retail marketing and digital marketing.

#### **Text Books:**

1. Kotler, P. Keller, K., Koshy, L., &Jha, M. (2016).*Marketing management* (16<sup>th</sup>ed.). New Delhi: Pearson.

**Reference Books:**

1. Kurtz, D. L., & Boone, L. E.(2013), *Principles of contemporary marketing* (16<sup>th</sup> ed.). New Delhi: Cengage Learning India.
2. Etzel, M. J., Bruce, J. W., Stanton, W. J., & Pandit, A. (2010). *Marketing* (14<sup>th</sup>ed.). New Delhi: Tata McGraw-Hill.

SMMC118A	HUMAN BEHAVIOUR AT WORK	C
		4

**Overview:**

Human behaviour at work is the universal market, and to run the business effectively for a long term, it is critical for the organizations to shape their business with the current trends. For this, organizational behaviour is an important factor to operate the business. The course sheds light on understanding the employees in a better way to maximize the profits which are only possible by satisfying customer's needs which are the ultimate target of an organization. It also considers factors that hamper or foster job satisfaction. The course focuses on how managers become effective leaders by addressing the human side of enterprise. This helps in examining teams, individuals, and networks in the context of job satisfaction, organization culture, leadership and conflict resolution, understanding employees better, establishing productive relationships with peers and seniors over whom the manager has no formal authority, managing the performance of individual subordinates, introduces a model for strategic career management.

The course will help the students examine the contemporary principles, techniques and research findings in management and organizational behaviour that are driving high performance and continuous improvement in business today. To understand human behaviour at work, its concepts associated with continuous improvement in individual and group processes will be discussed. The focus in the course structure is laid on human behaviour at work, diversity in organization, attitudes and job satisfaction, personality and values, perceptions and individual decision making, motivation concepts, foundations of group behavior, communication, leadership, power and politics, conflict and negotiation etc.

The course will be taught with a combination of lectures and experiential learning techniques so that students learn the specifics of a particular subject matter and about their own strengths and weaknesses as a learner (i.e. learning how to learn from experience). Each topic will be presented as an educational intervention to facilitate each stage of the experience- based learning process. Personal Application assignments and simulations are designed to relate personal experiences. Observational methods and team project are added to facilitate the understanding of these experiences. Theories and models are introduced to form generalizations and mental models. And finally, the intervention is structured with the purpose that will encourage students to experiment with and test what they have learned in class as well as in other areas of their lives.

## **Objective and Expected Outcome**

The main objective of the course is to understand the human interactions in an organization, what is driving it and influence it for getting better results in attaining business goals. The organizations in which people work have an effect on their thoughts, feelings, and actions. These thoughts, feelings, and actions, in turn, affect the organization itself.

This study aims to achieve the goals as it controls and develops human activity at work. The managers are responsible for the productivity. They need to make an impact on the employee behavior, develop their skills, motivate them to work in a team collectively for better productivity and thus, ultimately achieve their targets.

The course will enable the students to list and define basic organizational behavior principles, and analyze how these influence behavior in the workplace. This will also help in analysing individual human behavior in the workplace as influenced by personality, values, perceptions, and motivations. They would be able to outline the elements of group behavior including group dynamics, communication, leadership, power & politics and conflict & negotiation and understand their own management style as it relates to influencing and managing behavior in the organization systems. This course will enhance critical thinking and analysis skills through the use of management case studies, personal application papers and small group exercises.

## **Course Content:**

### **UNIT- I**

**Foundation and background of OB:** contemporary challenges -workforce diversity, cross-cultural dynamics, changing nature of managerial work, ethical issues at work, emotional intelligence in contemporary business

### **UNIT- II**

**Individual behaviour and processes:** individual differences – values and attitudes; Perception- concept, process and applications; Personality- concept, determinants and theories applications; Learning and Reinforcement, Stress – symptoms, causes, consequences and management

### **UNIT -III**

**Interpersonal and team processes:** group behaviour, group development, group dynamics, social loafing; developing teams – self-directed work teams, virtual teams; team building; Empowerment - concept, significance, process, prerequisites, Conflict – concept, sources, types, management of conflict, Power – concept, sources, approaches; organizational politics

### **UNIT -IV**

**Organizational processes and structure:** organizational structure and design, Work and job design; organizational learning; organizational culture; organizational change and development.

**Text Book**

1. Robbins, S.P., Organisational Behaviour , Prentice Hall of India, New Delhi

**Reference Books:**

1. Pareek, Udai, Understanding Organisational Behaviour, Oxford University Press, New Delhi
2. Robbins, S.P., Organisational Behaviour , Prentice Hall of India, New Delhi
3. Hellgiegel, D & J.W. Slocum, Organisational Behaviour, Thomson Learning

## SEMESTER IV

SMMC218A	RESEARCH METHODOLOGY FOR BUSINESS	C
		4

### OVERVIEW

Research methodology for business is something that anyone can do, and everyone ought to do. Research is about understanding and explaining – about ‘knowing’. This course is designed to introduce students, about some of the methods and techniques of research, their methodological frameworks in their diverse and pluralistic nature, and to validate their purpose, relevance and effectiveness. This course provides a full coverage of the area of research, attempting to integrate all popular methodologies and methods, in both theory and practice. This course provides students with an overview of the variety of research methods used and the skills to determine which research method/s to use in order to satisfy their results. Research challenges, including appropriate selection of design, research participants, sample size, data collection, and selection of appropriate measures, data analysis and interpretation of results will be deliberated. Concepts such as validity, reliability, and rigidity are examined in relation to the methodological approaches explored throughout the subject. Statistical tools and techniques used to analyse the data will also be discussed.

### OBJECTIVES AND EXPECTED OUTCOMES

The primary objective of this course is to develop a research orientation among the students and to acquaint them with fundamentals of research methods. Specifically, the course aims at introducing them to the basic concepts used in research and their approach.

Research for Business is a hands on course planned to impart education in the foundational methods and techniques of academic research in social sciences and business management context. Through this course the students would examine and be practically exposed to the main components of a research framework i.e., problem definition, research design, data collection, ethical issues in research, report writing, and presentation. Once equipped with the proper knowledge, the students would be well placed to conduct disciplined research under supervision in an area of their interest. In addition to their application in an academic setting, many of the methodologies discussed in this course would be similar to those deployed in professional research environments.

At the completion of this course, students will have an understanding of the historical, theoretical and methodological foundations of research. They would be able to critically understand the research process: what it is, what it does, how it is used, when it is used and for what purpose, what methods it employs, how good they are and a host of other issues. This course would help to considerate the steps in research project planning using different methods and techniques, their relevance and their advantages and disadvantages. Also, the



process of data collection; how data is analysed and interpreted, focusing on both quantitative and qualitative analysis.

## **Course Contents**

### **UNIT- I**

**Introduction:** Meaning of Research, Objective of research, motivation in research, types of research, research approaches, Significance of research, Research process and criteria for good research. Problem identification and formulation of research design, Introduction to research design.

### **UNIT- II**

**Data Collection Methods:** Collection of primary data, observation method, interview method, collection of data through questionnaire and schedules, Measurement in research, measurement scales, sources of errors in measurement, Test of sound measurement, Techniques of developing measurement tools, important scaling techniques, Likert's scale, Thurstone scale. Questionnaire design, Steps in constructing a questionnaire, Types of questions.

### **UNIT- III**

**Sampling:** Sampling decisions, Steps in sample design, criterion of selecting a sampling procedure, characteristics of a good sample design, different types of sample design, Sample selection methods - Probability and non-probability, how to select a random sample, random sample for an infinite universe, Complex random sampling design, Systematic sampling, stratified sampling, Sampling error and error in sampling.

### **UNIT -IV**

Testing of Hypothesis: Basic Concepts, Procedure for Hypothesis testing, Test of Hypothesis, Important parametric tests Test of significance Z and T, Correlation and regression techniques, Cluster analysis.

Report Writing: Types of research report, significance of report writing, steps in writing report, layout of research report, Examination of the research procedure, selected applications of marketing research, Identifying market segments, Product research, Advertising research.

**Text Book:**

1. Kothari C R, Research Methodology (Methods and Techniques) 2nd edition, New age international (P) ltd

**Reference Book:**

1. Zikmund, Babin,et. al.Business Research Methods,8<sup>th</sup> edition, Cengage Learning.
2. Chawla Deepak, Research Methodology, 2nd edition,Vikas Publications.
3. Dash Priaranjan, Research Methodology,3<sup>rd</sup> edition, Vrinda Publication

<b>SMCS212A</b>	<b>E-COMMERCE</b>	<b>C</b>
		<b>3</b>

**Overview:**

This course focuses on principles of e-commerce from a business perspective, providing an overview of business and technology topics, business models, virtual value chains and social innovation and marketing strategies. In addition, some of the major issues associated with e-commerce—security, privacy, intellectual property rights, authentication, encryption, acceptable use policies, and legal liabilities will be discussed. Students will build their own web presence and market by using an online various platforms.

**Objective and outcomes:**

At the end of this course, students should be able to:

- Identify and apply relevant problem solving methodologies
- Design components, systems and/or processes to meet required specifications for a web presence
- Demonstrate research skills
- Communicate effectively in ways appropriate to the discipline, audience and purpose.
- Work as an effective member or leader of diverse teams within a multi-level, multi-disciplinary and multi-cultural setting for the Group Website Research Project
- Appreciate ethical implications of professional practice
- Be aware of global perspectives (needs, rules/regulations, and specifications)

**Course Content:**

**UNIT -I**

**Introduction to online transactions :**The meaning, nature, concepts and advantages of such transactions; categories of e-commerce; planning online businesses: nature and dynamics of the Internet, pure online vs. brick and click business, assessing requirement for an online business, designing, developing and deploying the system, one to one enterprise.

**UNIT- II**

**Technology for online business:** Internet, IT infrastructure; middleware contents: integrating e-business applications; mechanism of making payment through the Internet: electronic

payment systems, payment gateways, plastic money: debit card, credit card; digital currencies and payment systems, offline secure processing, laws relating to online transactions.

### **UNIT -III**

**Security in E-commerce:** digital signatures, network security, data encryption: overview of private and public key cryptography, Secure sockets layers; Integrating security protocols into the web, prominent cryptographic applications.

### **UNIT- IV**

**Virtual existence:** concepts, working, advantage and pitfalls of virtual organizations, workforce, work zone and workspace and staff-less organization; Electronic Commerce Providers, E-commerce environments, designing an E-commerce model for a middle level organization: the conceptual design, giving description of its transaction handling, infrastructure and resource requirements and system flow chart.

#### **Textbook**

1. Murty, C.V.S., E-commerce, Himalaya Publications, New Delhi.
2. Kienam, Managing Your E-Commerce business, Prentice Hall of India, New Delhi.
3. Kosiur, Understanding E-Commerce, Prentice Hall of India, New Delhi.
4. Kalakota, Whinston, Frontiers of Electronic Commerce, Addison Wesley.

#### **Reference Books/Materials**

1. Amor, Daniel – Pearson Edude, “E Business R (Evolution)”
2. Greenslein&Feinman, “Electronic Commerce”, TMH

SMAW218A	LAWS GOVERNING COMPANIES IN INDIA	C
		4

### Overview:

Law governing companies in India or corporates in today's time are most complex, dynamic and ever growing area of the whole economic system. The number of registered companies in India has grown from 30,000 in 1956 to nearly a million, as of date. Companies are mobilizing huge resources at a rapid pace and are entering into new range of activities. In view of increasing emphasis on adherence to norms of good corporate governance, Company Law assumes an added importance in the corporate legislative milieu, as it deals with structure, management, administration and conduct of affairs of Companies. A thorough study of various provisions of the Companies Act is a must for becoming a competent and efficient in conducting business. In the light of this, the syllabus has been designed to impart thorough knowledge to the students preparing for the Company Law paper. The study material is based on those sections of the Companies Act, 2013 and the rules made there under which have been notified by the Government of India and came into force w.e.f. April 01, 2014 (including Amendments/clarifications/circulars issued there under up to June, 2014). In respect of sections of The Companies Act, 2013 which have not been notified, applicable sections of Companies Act, 1956 have been dealt with in the course.

### Objectives and Expected Outcomes:

- To acquire knowledge and develop understanding of the regulatory framework of companies with reference to various provisions of Companies Act and its schedules, rules, notifications, circulars, clarifications there under including case laws and Secretarial standards.
- To encourage the development of students' skills in legal reasoning and analysis through study of statutes, case law and regulatory practice relating to Company Law.
- To introduce students to the economic function of the company as a legal structure for business, to its advantages and disadvantages compared to other structures available such as the partnership and the limited liability partnership, and in particular to the company's limited liability.
- To explain the legal nature and significance of limited liability and the price which those using a company as a business structure are required to pay for it.
- To provide students with knowledge and appreciation of the major core topics in Company Law including the legal nature of the company as a business structure, the legal implications of separate corporate personality including limited liability, the validity of contracts made with companies, the role of the board of directors and their legal duties as directors and the legal protection of shareholders.

- To facilitate an appreciation of the legal basis of the control exercised by a company's board of directors over a company's management and affairs, the legal limitations and constraints on this control and the effectiveness of these limitations and constraints in practice.
- To facilitate an appreciation of the legal nature of the relationships between a company and its management on the one hand and the various groups with an interest in the affairs of the company (or 'stakeholders') on the other, these stakeholders including the company's shareholders, creditors and employees.
- To provide students with an awareness of current policy trends and developments in Company Law.

### **Course Content:**

#### **UNIT- I**

**Introduction** – Introduction to the concept of company, characteristics of a company; types of companies including one person company, small company and producer company; association not for profit; illegal association; lifting of corporate veil; formation of company – promoters, their legal position, pre-incorporation contract and provisional contracts; online registration of a company.

#### **UNIT-II**

**Documents** –Memorandum of Association, Articles of Association, doctrine of constructive notice and indoor management, shelf and red herring prospectus, mis-statement in prospectus; book building.

**Share Capital** – Nature, types of shares, issue, allotment and forfeiture of share, transfer and transmission of shares, provisions regarding buyback, issue of bonus shares, debentures, and dividend provisions.

#### **UNIT-III**

**Management-** Classification of directors, women directors, independent director, small shareholders' director; disqualifications, director identity number (DIN); appointment; legal positions, powers and duties; removal of directors; key managerial personnel, managing director, manager, oppression and mismanagement.

#### **UNIT-IV**

**Meetings** - Types of meetings, meetings of shareholders and the board; convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting.

**Winding up:** concept and modes of winding up; national company law tribunal (NCLT).

### **Textbook**

1. Avtar Singh, Company Law, 16th ed., Eastern Book Company, Lucknow, 2015.
2. S.N Maheshwari, S.K. Maheshwari, Company Law, Himalaya Publishing House, 2016

### **Bare Acts**

1. The Companies Act 2013

### **Reference Books/Materials**

- Taxmann's Companies Act with Rules on Companies Act in India | Amended by Companies (Amendment) Act 2020 & Updated till 21-12-2020 | 15th Edition | 2021
- Hicks, Andrew & Goo S H, Cases and Material on Company Law, Oxford University Press
- Kershaw, David, Company Law in Context, Oxford University Press, UK

### **Online Reference**

- <https://www.jkshahclasses.com/revision/inter-law-1.pdf>
- <https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf>
- [https://www.icsi.edu/media/webmodules/publications/FinalACLP\\_197\\_2017.pdf](https://www.icsi.edu/media/webmodules/publications/FinalACLP_197_2017.pdf)
- <https://icmai.in/upload/Students/Syllabus2016/Final/Paper-13-Feb-21.pdf>
- <http://gazettes.gov.ky/portal/pls/portal/docs/1/13188564.PDF>
- <https://www.icsi.edu/media/webmodules/FINAL%20MCS%20BOOK%2010-01-2019.pdf>
- [https://epgp.inflibnet.ac.in/epgpdata/uploads/epgp\\_content/S000020LA/P000844/M005678/ET/1538394](https://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/S000020LA/P000844/M005678/ET/1538394)

SMMC310A	CHASING THE RAINBOW: THE ENTREPRENEURIAL STREAK	C
		4

**Overview:**

This course introduces students to the theory of entrepreneurship and its practical implementation. It focuses on different stages related to the entrepreneurial process, including business model innovation, monetization, small business management as well as strategies that improve performance of new business ventures. Centred on a mixture of theoretical exploration as well as case studies of real-world examples and guest lectures, students will develop an understanding of successes, opportunities and risks of entrepreneurship. Students will also develop skills in written business communication and oral presentations that allow students to integrate entrepreneurship concepts and interact with business experts.

**Objective and Expected Outcome:**

At the end of the course, students should be able to

1. Explore and experience the joy of creating unique solutions to market opportunities
2. Create and exploit innovative business ideas and market opportunities
3. Turn market opportunities into a business plan
4. Build a mind-set focusing on developing novel and unique approaches to market opportunities
5. Demonstrate and present successful work, collaboration and division of tasks in a multidisciplinary and multicultural team
6. Demonstrate understanding and application of the tools necessary to create sustainable and viable businesses industrial growth so as to prepare them to set up and manage their own small units.

**Course content**

**UNIT-I**

Entrepreneurship – Concept, knowledge and skills requirement, characteristics of successful Entrepreneurs, role of entrepreneurship in economic development, entrepreneurship process, factors impacting emergence of entrepreneurship, managerial vs. entrepreneurial approach and emergence of entrepreneurship

**UNIT-II**

Creating Entrepreneurial Venture – Environmental scanning, competitor and industry analysis; feasibility study – market feasibility, technical/operational feasibility, financial



feasibility; drawing business plan; preparing project report; presenting business plan to Investors

### **UNIT-III**

Sources of Finance – Debt or equity financing, commercial banks, venture capital; financial Institutions supporting entrepreneurs; legal issues – intellectual property rights patents, trademarks, copy rights, trade secrets, licensing, franchising

### **UNIT-IV**

Role of Central and State Governments in promoting entrepreneurship – Start-up India, Standup India, PM Yuva Yojna, NITI Aayog, Various incentives, subsidies, fiscal and tax concessions; agencies in entrepreneurship development – District Industries Centres (DICs), Small Industries Service Institute (SISI), Entrepreneurship Development Institutes of India (EDII); Women Entrepreneurs – role, problems, prospects .

### **References:**

- Tendon, C: Environment and Entrepreneur; Clugh Publications, Allahabad.
- Siner A David: Entrepreneurial Megabooks; John Wiley and Sons, New York.
- Srivastava S. B: A Practical Guide to Industrial Entrepreneurs; Sultan Chand and Sons, New Delhi.
- Prasanna Chandra: Project Preparation, Appraisal, Implementation; Tata McGraw Hill. New Delhi.
- Paudey I.M: Venture Capital - The Indian Experience; Prentice Hall of India. New Delhi
- Holt: Entrepreneurship-New Venture Creation; Prentice Hall of India. New Delhi

SMMC208A	INDIRECT TAX FRAMEWORK	C
		4

### **Overview:**

This course provides an overview of the basic structure of indirect taxes and covers key concepts in the field. At the end of this study unit, students will be able to analyze indirect taxes, more specifically of GST and its working.

To gain expert knowledge of the principles of the indirect tax laws and the relevant rules and principle emerging from leading cases. (Topics are covered based on the amendments made from time to time).

### **Objective and Expected Outcome:**

#### **Learning Objectives**

At the end of this course, students should be able:

1. To make aware about provisions of direct tax with regard to IT Act, 1961 and IT Rules, 1962.
2. To understand the provisions and procedure to compute total income and tax payable by an individual. HUF, Firms and AOP/BOI.
3. To understand various tax rebate & relief and procedure to file IT return.
4. To understand the concept of TDS and advance payment of tax.
5. To understand the concept of recovery and refund of tax.
6. To understand the concept of GST and Its applicability.
7. To understand the concept of DTAA, Transfer Pricing and Tax Planning in Case of Merger and Acquisition

#### **Learning Outcomes**

After completion of the study students will be able to:

1. Define the procedure of direct tax assessment.
2. Able to file IT return on individual basis.
3. Define tax complicacies and structure.
4. Aware about Income Tax Authority Tribunal.
5. Aware about how to appeal & revision the returns, tax penalties, offences and prosecutions.
6. Filing of GST and its multiple application form in different rates.

## **Course Content**

### **UNIT -I**

Rebate & Relief of Tax, computation of Total income of individuals, computation of Tax liability of individuals. Filling and Filing of return (ITR – I and II)

### **UNIT- II**

Assessment of Hindu undivided families, Assessment of firms & Association of persons.

### **UNIT -III**

Income Tax Authorities & their powers, procedure for assessment, Deduction of Tax at source (TDS) Advance payment of Tax, Recovery & Refund of Tax, Appeals & Revision, Penalties, Offences & Prosecutions.

### **UNIT -IV**

Indirect Taxes; GST - Overview, Implementation, Liability of tax payer, GST council, Levy of GST Compliances.

#### **Text Books:**

1. Singhania, V. K. Direct Taxes & Practice. New Delhi: Taxmann Publication.
2. Nitya Tax Associates, Basics of GST, Taxmann's Publication

#### **Reference Books:**

1. Singhania, V.K., & Singhania, M. Student Guide to Income Tax. New Delhi: Taxman Publications.
2. Singhania, V.K., Singhania, K., & Singhania, M. Direct Taxes Planning and Management. New Delhi: Taxmann Publications.
3. Lal, B.B. Direct Taxes. New Delhi: Pearson Education.
4. Bhagwati, P. Direct Taxes law & Practice. New Delhi: Wishwa Prakashan.

<b>SMMC501A</b>	<b>ANALYSING COST FOR MANAGERIAL DECISION</b>	<b>C</b>
	<b>MAKING</b>	<b>5</b>

**Overview:**

This unique and exciting course in ‘Analyzing cost for managerial decision making’ would make students learn how to use accounting to facilitate and align decisions made by owners, managers, and employees. Students will learn how accountants create, organize, interpret, and communicate information that improves internal processes, and allows organizations to identify and leverage opportunities to create value within the supply chain and with customers.

Business students need to have an edge in VUCA times and as chaos and disruption is order of the day, costing and professional professionals need to be abreast of new accounting tools & techniques in the local/global context as forewarned is forearmed.

To make this course student-friendly, the learning would be anecdotal, personal examples from the eyes of the instructor and including amazing CFOs and it will highlight their new roles in ever-growing and changing managerial accounting ecosystem in this digital world & sensitizing them of costing implications.

**Objective and Expected Outcome:**

Upon successful completion of this course, students will be able to:

- Understand what managerial accounting is and why it is important.
- Describe fundamental concepts of managerial accounting.
- Apply the financial perspective of accounting for costs.
- Identify problems associated with relying on financial accounting information for internal decision making.
- Organize cost information according to the decision-making needs of the organization.
- Apply activity-based costing (ABC) and recognize the influence of setting and decision characteristics on the relevance of ABC systems.
- Address common "what-if" questions using cost-volume-profit (CVP) analysis.
- Apply CVP analysis in a variety of scenarios.

**Course Content**

**UNIT -I**

**Costs overview:** Basic cost concepts - Elements of Costs, Classification of Costs, Total Cost build up and Cost sheet.

**Management Accounting:** Nature and Scope, Financial Accounting, Cost Accounting and Management Accounting, Advantages and Limitations of Management Accounting, Role of Management Accountant.

## **UNIT -II**

**Ratio Analysis:** Ratio Analysis: Nature and Interpretation, Classification of Ratios, Profitability Ratios, Turnover Ratios, Financial Ratios.

**Fund Flow and Cash Flow Analysis:** Concept of Funds Flow Statement, Sources and Uses of Funds, Managerial Uses of Funds Flow Analysis, basic awareness of Funds Flow Statement, Accounting Standard 3 (AS 3: Revised), basic awareness of Cash Flow Statement.

## **UNIT- III**

**Budgets and Budgetary Control:** Concept of Budgets and Budgetary Control, Advantages and Limitations of Budgetary Control, Establishing a System of Budgetary Control, Fixed and Flexible Budgeting, Performance Budgeting and Zero Base Budgeting, Concept of Responsibility Accounting – Types of Responsibility Centres

**Standard Costing and Variance Analysis:** Meaning of Standard Cost, Significance of Variance Analysis, Computation of Material, Labour Variances.

## **UNIT -IV**

**Marginal Costing and Profit Planning:** Marginal Costing Differentiated from Absorption Costing, Direct Costing, Differential Costing, Key Factor, Break-even Analysis, Margin of Safety, Cost-Volume-Profit Relationship, Advantages, Limitations and Applications of Marginal Costing.

**Decisions Involving Alternative Choices:** Concept of Relevant Costs, Steps in Decision Making, Decisions Regarding Determination of Sales Mix, Exploring new Markets, Discontinuance of a Product Line, Make or Buy, Equipment Replacement, Change Versus Status Quo, Expand or Contract and Shut-Down or Continue. Basic awareness of Activity-based costing with at least two managerial illustrations/caselet.

## **TEXT BOOKS:**

1. Bhattacharya, Management Accounting, 1st edition, Pearson Education.
2. Maheshwari, S.N., Principles of Management Accounting, Sultan Chand & Sons.
3. Arora, M.N., A Textbook of Cost and Management Accounting, Vikas Publishing House.

## REFERENCE BOOKS:

1. Khan, M.Y, and Jain, P.K., Management Accounting, McGraw Hill Education.
2. Gurusamy, Murthy,S., Management Accounting, McGraw Hill. Education.
3. Horngren, C.T.(2012).Cost Accounting-A Managerial Perspective, London, UK: Pearson Education.
4. Arora, M.N. & Katyal, Priyanka(2016) *Cost Accounting*, New Delhi: Vikas Publishing

## SEMESTER V

SMMC 314A	BUSINESS AND INDIAN ECONOMY	C
		4

### Overview:

This exciting course in Indian Economy would encourage the action-oriented business learners to appreciate amazing & insightful Economic Indicators, Mint (business daily, from Indian & Global Context), Economic Survey, and RBI Annual Report, Budget Documents and other relevant latest policy reports and documents.

To make this course student-friendly, the learning would be anecdotal, personal examples from the eyes of the instructor and amazing economic thinkers which will shine through this course. It will cover 65 odd years of Indian history...both fascinatingly and interestingly. As India has recently emerged as vibrant free-market democracy after the economic reforms in 1991.

### Objective and Expected Outcome:

While going through this course, students would be proudly comparing India's potential with China and HER key role in BRICs. And how focusing on development could take India to the next level and how vested interests and crony-capitalism could vitiate it.

On completion of the course, learners, as future managers and leaders of MNCs or their own businesses, will be able to:

- Develop ideas of basic characteristics of Indian economy, its potential on natural resources.
- Understand the importance, causes and impact of population growth and its distribution, translate and relate them with economic development.
- To review at least three articles on latest thought on Indian economy and on its growth trajectory.
- Grasp the importance of planning undertaken by the government of India, have knowledge of various objectives, failures and achievements as the foundation of the ongoing planning and economic reforms taken by the government. Also, How , Now, NITI Ayog is doing and adding value in India's development.
- To only appreciate Indian balance of payments viz-a-viz the rest of the world, their trade position after GATT, Post-GATT ( WTO), and How open Exchange policies, FIISs & FDIs influencing India as a global player & boosting service sector and economy

- Not only be aware of the economy as a whole, they would understand the basic features of any growing or potential to grow state/economy, sources of revenue, how the state government finance its programmes and projects. ( It could be any North-Eastern State)
- They would be asked/encouraged to go through two very interesting & exciting books , so that they develop the taste to enquire and read more- First one- Unbound India by Gur Charan Das & secondly Raghav Bahl's Super Power which highlights -The Amazing Race Between China's Hare And India's Tortoise.Third- The Age of Awakening (the story of Indian Economy since Independence) by Amitabh Kant, CEO, NITI Aayog.

### **Course Content:**

#### **UNIT- I**

Introduction to Indian business environment: Nature, structure and components of business environment; country risk, political risk and corporate adjustment; salient features of Indian economy with respect to current economic survey.

#### **UNIT –II**

**Economic reforms:** Current monetary and fiscal policy environment; competitive environment and the Competition Act 2002; consumer and investor’s protection; introduction corporate governance.

#### **UNIT -III**

Introduction to background of industrial policy and industrial policy of 1991; public sector reforms; public private partnership-concept, significance and major government initiatives; SMEs – threats and challenges; industrial sickness-concept, reason and impact; DFI’s i.e. IDBI, IFCI and ICICI - concept and contribution to economy.

#### **UNIT -IV**

**Current scenario of Indian economy with respect to:** Balance of payments; foreign trade policy; globalization trends; FII in India ; FDI in India; Foreign Exchange Management Act.

**Text book** :Cherulinum, F.(2015). *Business environment - Text & cases* (24<sup>th</sup>ed.). New Delhi: Himalayas Publishing House.

#### **Reference book**

1. Mishra, S. K., &Puri, V. K. (2016). *Economic environment of business (With case studies)*.(9<sup>th</sup> ed.). New Delhi: Himalaya Publishing House.



2. Shukla, M. B. (2012). *Business environment - Text and cases*. New Delhi: Taxman.
3. Cherulimum, F.(2015). *International business environment* (2<sup>th</sup>ed.). New Delhi: Himalayas Publishing House.
4. [Saleem](#), S. (2015). *Business environment* (3<sup>rd</sup>ed.). Noida: Pearson India Education.
5. Ashwatthapa, K. (2016). *Essentials of business environment* (13<sup>th</sup>ed.). New Delhi: Himalayas Publishing House.
6. Datt, G., &Sundaram, K. P. M.(2016). *Indian economy* (72<sup>nd</sup> ed.). New Delhi: S. Chand.
7. Ministry of Finance.(2016-17)*Economic Survey*. New Delhi: Government of India.
8. Ministry of Finance.(2017-18)*Union budget*. New Delhi: Government of India.
9. Bedi, S.(2012). *Business environment*. New Delhi: Excel Books.

SMMC 213A	CORPORATE ACCOUNTING	C
		4

**Overview:**

Corporate accounting concerns itself with the activities of only one firm, the firm that employs the accountant. In this course the students will study the type of work that a corporate accountant performs. Students will also look at some of the major factors that differentiate corporate accounting from the public accounting.

Corporate accounting is a branch of financial accounting that studies the accounting process of those operations that present specific unique features according to the legal studies of the future engaging in the business activity. Accounting is the process of giving people information about the finance of an organization which is often referred to as the language of business because the information provided is generally in a consistent format and is based on generally accepted principles.

**Objective and Expected Outcome:**

Students will develop knowledge of accountancy, more in-depth and broader study of its contents and study the accounting problems associated with the incorporation of public limited or joint stock companies, modifications of company capital, external financing through debt securities and application of income. Students will have numerical and quantitative skills that will be developed through understanding, recording and evaluation of figures within a business context.

**Course Content**

**UNIT- I**

**Share Capital:** Meaning, types, Accounting Treatment of issue, forfeiture and reissue of Share; Buy-back of equity shares; Redemption of preference share; Issue of Bonus Share.

**UNIT -II**

**Debenture:** Meaning, Types. Issue and Redemption of Debentures.

**UNIT- III**

**Valuation of Goodwill:** Meaning, objectives, determinates and main methods.

**Valuation of Shares:** Meaning, objectives, determinates and main methods.

**UNIT -IV**

**Final accounts of companies:** Profit or loss before and after incorporation.

**Text Books:**

1. Shukla M.C, Grewal T.S and Gupta S.C. Advance Accounts: S.Chand & company New Delhi.
2. Gupta R.L & Radha Swami M. Company Account: Sultan Chand, New Delhi.
3. Monga J.R ,.Ahuja Girish and sehgal Ashok Financial Accounting: Mayur paper backs, Noida
4. Goel, D.K., Corporate Accounting. Arya Publications, New Delhi

**Reference Books:**

1. Sehgal, Ashok & Sehgal, Deepak, Advanced Accounting Vol. II, Taxmann, New Delhi
2. Mukherjee & Hanif, Corporate Accounting, Tata McGraw Hill, New Delhi
3. Arulanandam & Raman, Corporate Accounting, Himalaya Publishing House, New Delhi

SMMC 220A	ETHICS ,VALUES AND CORPORATE SOCIAL RESPONSIBILITY	C
		4

## **OVERVIEW**

There is growing recognition that good ethics can have a positive economic impact on the performance of firms. Many statistics support the premise that ethics, values, integrity and responsibility are required in the modern workplace. It is not just only achieving high levels of economic performance, but also to conduct one of business's most important social challenges, ethically. Ethics in business is nothing but the do's and don'ts by the business users in business.

Corporate Social Responsibility is thus only about two aspects- a) Reducing the negative effects-; step taken by a company to neutralize, minimize or offset the harmful effects caused by its processes and products- usage. b) Increasing the positive contributions; further steps taken using its resources, core competence, skills, location and fund for the benefit of people and environment.

The focus in this course is laid on Ethics, Value and (CSR) Corporate Social Responsibility. The course will be taught with a Dialectical method of teaching, along with combination of lectures and experiential learning techniques so that students will learn the specifics of a particular subject matter and about their own strengths and weaknesses (i.e. learning how to learn from experience).Observational methods and team project are added to facilitate the understanding of these concepts. Theories and models are introduced to form generalizations and mental models.

## **Objectives and Expected Outcome**

The main objective of this course is to understand the core concept of ethics, value and corporate social responsibility in the current scenario; it will also help the students to go under deep self- introspection and will also get a chance to have a self- reflection like- (what do they understand by ethics, what is their opinion about value in management, and what is CSR in their opinion and much more). The organizations in which people work have an effect on their thoughts, feelings, and actions. This course aids to achieve the goals as it makes students believe that everyone in an organisation is responsible for the ethical and value based working environment which will be one of the major reasons for achieving the organisational vision and mission. This will help to analyse individual human behaviour in the workplace as influenced by personality, values, perceptions, and motivations. This course will enhance critical and rational thinking along with a deep self- reflection skill through the understanding of ethics and value in the context of management per se.

## **Course Content**

## **UNIT -I**

Introduction: Concept of Values, Types and Formation of Values, Values and Behaviour, Values of Indian Managers, Ethical Decision Making.

**Ethics:** Management Process and Ethics, Ethical Decision Making, Ethical Issues, Ethos of Vadanta in Management, Relevance of Ethics and Values in Business

## **UNIT -II**

Knowledge and Wisdom: Meaning of Knowledge and Wisdom, Difference between Knowledge and Wisdom, Knowledge Worker versus Wisdom Worker, Concept of Knowledge Management and Wisdom management, Wisdom Based Management.

**Stress Management:** Meaning, Sources and Consequences of Stress, Stress Management and Detached Involvement. Concept of Dharma & Karma Yoga: Concept of Karama and Kinds of Karam Yoga, Nishkam Karma, and Sakam Karma; Total Quality Management, Quality of life and Quality of Work Life.

## **UNIT -III**

Understanding Progress, and Success - Results & Managing Transformation: Progress and Results Definition, Functions of Progress, Transformation, Need for Transformation, Process & Challenges of Transformation.

**Understanding Success:** Definitions of Success, Principles for Competitive Success, Prerequisites to Create Blue Print for Success. Successful Stories of Business Gurus.

## **UNIT -IV**

Corporate Social Responsibility & Corporate Governance: Corporate Responsibility of Business: Employees, Consumers and Community, Corporate Governance, Code of Corporate Governance, Consumer Protection Act, Unethical issues in Business

### **Text book:**

1.NarindraMoha, Dr.Supreet Singh, AshimaVerma (2014), Valurs and Ethics in Management, Galgotia Publishing Company.

### **Reference books:**

1. Dr..F.C.Sharma, Business Values & Ethics – Shree Mahavir Book Depot, NaiSarak, New Delhi.
2. Hartman,Laura and Chatterjee, Abha, (2006), Perspectives in Business Ethics, 3rd Edition, McGraw Hill Education.
3. C.B. Gupta (2011), " Human Resource Management" Sultan Chand & Son, Educational Publisher, New Delhi. NOTE \* Book Added by Course Teacher

SMMC312A	SUMMER TRAINING PROJECT REPORT	C
		4

Summer Internship Project (SIP) is an integral part of the academic curriculum of BBA/B.Com. After completion of the 2nd year of the program and before the commencement of the third year of the program, the students are required to work with an organization for hands on experience.

The duration of the SIP is six to eight weeks. SIP aims at widening the student's perspective by providing an exposure to real life organizational and environmental situations. This will enable the students to explore an industry/organization, build a relationship with a prospective employer.

SIP also provides invaluable knowledge and networking experience to the students. During the internship, the student has the chance to put whatever he/she learned in the 1<sup>st</sup> & the 2nd year of BBA/ B.COM into practice.

The student should ensure that the data and other information used in the study report are obtained with the permission of the organization concerned. The students should also behave ethically and honestly with the organization.

The Dean of the respective school will nominate a panel of internal faculty members along with him. The student/s is/are expected to make a 10 minute presentation before the examiners regarding the SIP project work undertaken, which will be followed by question-answer session.

The Summer Training Project report evaluation will be based on the content of the report and its validity in the current business scenario. The report has to be in the prescribed format as laid down by the university. The student will submit written report and make an oral presentation before the panel of internal examiners & the Dean of School. The assessment of the report and its presentation will be jointly done by the internal faculty & the Dean.

**The total marks for the SIP project will be 100 and it carries 4 credits. The marks will be awarded for the following aspects:**

Introduction, Literature Review, Objectives of the study, formulation of the problem, scope, and rationale of the study, Methods/methodology adopted for the study: Analytical, Survey, Field Work or any other method with appropriate justification and reasoning, Analysis and conclusions, Contribution and learning from the project, Acknowledgements: References/Citations and Bibliography and Presentation of the report to the examiner.

SMMC317A	MANAGEMENT OF FINANCIAL INSTITUTIONS AND SERVICES	C
		4

**Course Overview:** The subject familiarizes the students with components of Indian financial system and major institutions. It helps in acquiring the necessary skills to manage a financial firm, to describe and apply financial concepts, theories, and tools, and to evaluate the role of technology. Financial institutions including the Central bank, commercial banks, insurance companies, mutual funds, development agencies, primary market, secondary market, depository services, money market etc. need to be studied by the students of commerce and management to understand the financial system and take right decisions. The syllabus has been structured in a way which provides sufficient information about the roles of financial intermediaries and its regulating bodies in the country.

### **Objective and Expected Outcome**

1. Understand the various financial institutions and risk involved with each of them in context to investments.
2. Understand how each of these financial institutions perform and contribute towards nation's economy development.
3. Evaluate the role of government and economic policies and its impact on financial institutions.
4. Know and understand the various innovative financial products and learn the significance of financial engineering.
5. Examine the current scenario and the developments that have taken place in the finance sector.

The students will be able to understand the entire financial system of the country and its relevance in the economy development. The knowledge would enable them to take right investment decisions and also guide people towards selecting the right product for building the portfolio.

### **Course Content**

#### **UNIT- I**

**Financial System:** components, features, financial system and economic development.

## **UNIT- II**

**Financial Markets:** Money market – functions, organization and instruments, recent developments in Indian money market; Capital Markets: functions, organization and instruments, primary and secondary markets, recent developments in capital market.

## **UNIT- III**

**Financial Institutions:** Indian banking industry- RBI, commercial banking, features, instruments, recent developments; Development Financial institutions (DFIs): Overview and role in Indian economy; Life and non-life insurance organizations in India; Mutual Funds; Non-banking financial companies (NBFCs).

## **UNIT- IV**

**Financial Services:** Merchant banking, underwriting, Housing finance, leasing, venture capital, hire purchase, factoring.

### **TEXT BOOKS:**

1. Bhole, L.M. Financial Markets and Institutions. Tata McGraw-Hill Publishing Company.
2. Khan, M.Y. Indian Financial System – Theory and Practice. New Delhi: Vikas Publishing House.

### **REFERENCE BOOKS:**

1. Avadhani, V.A., Indian Financial System, Bombay: Jaico Publishing Company.
2. Prasanna, Chandra. Financial Management: Theory and Practice. Tata McGraw-Hill Publishing Company Ltd., New Delhi.
3. Sharma, G.L. and Y.P. Singh. eds. Contemporary Issues in Finance and Taxation. Academic Foundation, Delhi.



SMMC 318A	INVESTMENT MANAGEMENT	C
		4

### Overview:

To understand theories of value, risk and return, capital investment decisions, financing decisions, dividend policy, capital structure, and options. Also, to study leasing, corporate takeovers, and managerial compensation. And also to evaluate the role of technology and the legal, ethical and economic environment as it relates to financial institutions including the Federal Reserve, commercial banks, insurance companies, mutual funds, investment banks, pension funds, federal regulatory agencies, and federal and state guaranty institutions

### Objectives & Expected Outcome:

To learn about financial markets and instruments, investment strategies. Apply standard models of financial economics to problems of portfolio optimization, diversification, immunization, and risk management.

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

1. Identify the financing process of the entrepreneurial business.
2. Perform financial analysis and plan as applied to startups and forecast free cash flow.
3. Employ corporate finance principles (such as contingent claims and contracting theory) for the analytical valuation of new ventures.
4. Identify the role of private equity investors—for example, angels, VCs, vendors—in startups.
5. Identify the key elements of a good business plan.
6. Analyze the process through which entrepreneurs and private equity investors exit their investments.
7. Use financial derivatives as hedging instruments.
8. Build a diversified portfolio and assess portfolio performance.

## Course Content

### UNIT- I

**Investment:** meaning, nature and process; Investment alternatives, concept and Measurement of Investment risk and return, Identification of Investment Opportunity;

### UNIT -II

**Trading of Securities:** Stock Exchange; Functions, trading system, Regulation and listing of securities.

### **UNIT -III**

**Valuation of Securities:** equity, bonds and convertible securities.

### **UNIT- IV**

**Investment Analysis:** Fundamental analysis; company analysis; industry analysis and economy analysis; Technical, Fundamental analysis; Implications for investment decision-making; Technical analysis; Dow theory, Charting techniques, Volume indicators; Efficient market hypothesis.

#### **Text Books:**

1. Pandian, P. (2013). Security analysis and portfolio management (2<sup>nd</sup> edition). New Delhi: Vikas publication.

#### **Reference Books:**

1. Chandra, Prasanna. Investment analysis and portfolio management. Tata McGraw Hill.
2. Kevin, S. Security analysis and portfolio management. Prentice Hall of India.
3. Khatri, Investment management and security analysis. Macmillan.
4. Ranganatham, M. Investment analysis and portfolio management. Pearson Education.
5. Jones, C.P. Investments analysis management. Wiley

## SEMESTER VI

<b>SMMC214A</b>	<b>ACCOUNTING FOR FINANCIAL AND PUBLIC UTILITY UNDERTAKINGS</b>	<b>C</b>
		<b>4</b>

### **Overview:**

This type of accounting is a special branch of accounting which deals with the accounting for companies, preparation of their final accounts and cash flow statements, analysis and interpretation of companies' financial results and accounting for specific events like amalgamation, absorption, preparation of consolidated balance sheets.

This type of accounting is also performed so as to ensure that the financial activities of a company comply with the laws and regulations stipulated by oversight bodies. It also ensures that the business activities stay in tune with organizational policies. Corporate accountants usually perform much of their work internally. They generate reports that are used by management to make strategic decisions for the company.

### **Objective and Expected Outcome:**

Students will develop knowledge of accountancy, more in-depth and broader study of its contents and study the accounting problems associated with the incorporation of public limited or joint stock companies, modifications of company capital, external financing through debt securities and application of income. They will have numerical and quantitative skills that will be developed through understanding, recording and evaluation figures within a business context. They will have problem-solving and analytical ability as well. They will have good communication skills both verbal and written as they should communicate with upper management and other employees within an organization.

The course is beneficial to assist in the intellectual, social and personal development of the student and also prepare them well for the entrance to a range of specialist and generalist business profession/courses. It is beneficial for students to move into areas such as MBA, M.Com, CA, CS, ICWA, Finance, Insurance, Consultancy, Computer Accounting etc. Graduates can work in many occupations, including financial analyst and human resources officer, as well as in marketing, accountancy, international trade, administration and advertising.

Students may have following career options or chances of growth in Private Practice Accounting Offices, Auditing Sector, Taxation Offices, Forensic Accounting, Financial Services etc.

This course will help students to maintain financial records and can specialize in one or several areas of accounting and finance. A corporate accountant specializes in business accounting and maintains an organization's financial records to ensure compliancy with laws, regulations and the organization's policies. Much of the work of corporate accountants is used internally to help executives make financial decisions for the organization. This will also help to gain insight on a real-world phenomenon.

### **Course Content.**

#### **UNIT -I**

Amalgamation of companies: External Reconstruction in the nature of merger and purchase  
Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

#### **UNIT -II**

Liquidation of companies: Financial Reporting for Financial Institution

#### **UNIT -III**

Final Accounts of Banking Companies. Final Accounts of Insurance Companies

#### **UNIT -IV**

Accounts of Holding Companies: Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).

#### **Text Books:**

1. Goel, D.K., Corporate Accounting. Arya Publications, New Delhi
2. Maheshwari, S.N., Corporate Accounting, Vikas Publishing House, New Delhi

#### **Reference Books:**

1. Shukla, M.C., Grewal, T.S.; and Gupta, S.C., Advanced Accounts, S.Chand & Co. New Delhi
2. Tulsian, P.C. Corporate Accounting, Tata McGraw Hill Publications
3. Sehgal, A., Fundamentals of Corporate Accounting, Taxmann Publications.
4. Gupta R.L & Radha Swami M. Company Accounts: Sultan Chand and sons, New Delhi.
5. Dicksee, Lawrence R., The Student's Guide to Accountancy. Marcel Press.

SMMC320A	CONTEMPORARY PRACTICES IN AUDITING	C
		4

### Overview:

This course provides an intensive conceptual and applied introduction to auditing in society. It focuses on concepts and applications related to financial-statement auditors' professional responsibilities as well as major facets of the audit process including risk assessment and audit reporting. In the U.S. financial-statement audits and related services generally are provided by Certified Public Accountants (CPAs). In India, it could be CAs/Cost Accountants. To succeed in this course, you should anticipate engaging in critical thinking.

Auditing is a form of Assurance. There is a demand for the high quality auditing. It focuses on audit risk and materiality and the value of audits. Accountancy firms usually have a clear career path from trainee to manager and on up the ladder. Stay on track and you could pull in serious money as a partner in the firm

### Objective and Expected Outcome:

If a student is interested in accountancy, audit is just one of the many roles available. For example you could also get into:

- corporate finance – financial analysis during mergers & acquisitions
- forensic accounting – looking for evidence of fraud
- insolvency – sorting out the finances when a business goes bust
- management accountancy – making plans to achieve your company's financial goals
- risk management – assessing financial risks to a company
- tax accounting – completing and submitting tax returns and giving tax advice

The basic objective of this course is to familiarize the students with auditing principles and procedures.

On completion of this exciting course, learners, as future managers/auditors/finance executives will be able to:

- Appreciate and understand the scope and objectives of auditing.
- Appreciate vouching, verification of assets and liabilities.
- Understand audit of public companies.
- Understand audit report and investigation.

## **Course Content**

### **UNIT- I**

Auditing: Meaning, objectives, importance and types of Auditing, Audit Process: internal control, internal check & internal audit, audit programmer.

### **UNIT- II**

Audit Procedure: Routine checking, vouching, verification & valuation of assets & liabilities.

### **UNIT- III**

Audit of Public company: Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends.

### **UNIT- IV**

Audit Report and Investigation; Audit Report: Meaning, objectives, contents and types. Investigation: meaning, Nature and objectives.

### **Text Books:**

1. Sharma T.R. Principles of Auditing Sahitya Bhawan Agra.

### **Reference Books:**

1. Tondon B.N. Principles of Auditing, S. Chand and Co., New Delhi.
2. Gupta Kamal contemporary Auditing Tata Mc Graw Hill, New Delhi.

SMMC324A	GLOBAL BUSINESS OPERATIONS	C
		4

**Overview:**

The course deals with imparting knowledge about international trade and policies relating trade. Taking business off the national boundaries is essential in today’s era for many good reasons. It focuses on analyzing the gains from international trade; assess the impact of liberalizing the trade between countries, impact on the growth of economy and relationship between two countries. It is also imperative for the students to know the export and import documentation and other formalities for doing the international trade with ease. The various international trade theories are an absolute necessity to assess on what basis the country would possibly base its exports and imports and what it could expect out of it as a whole on its economy.

**Objective and Expected Outcome:**

The course aims at providing students the knowledge about the theories and connects its relevance to the current pattern of international trade, trade policies, and the economic implications for both the economies involved in the trade. On successful completion the student will be able to:

1. Understand the various models of international trade along with its implication on the economy and compare them.
2. The various trade instruments like tariffs, quotas, export subsidies, free trade areas, customs union and common markets.
3. Critically evaluate the LPG and main arguments of protection & realism of arguments of free trade.
4. To understand WTO and latest developments relating to formulation of trade policy.
5. Understand the EXIM policy and role of govt. & semi-govt. organizations in trade promotion.

Students will increase their understanding of global markets and the way they trade with other countries. Students studying international business will have in-depth insights into the global economic and business climates. Students can expect career in the public, private, and non-profit sectors, with work profile of revolving around international trade, global business operations and planning, or industrial development.

## **Course Content**

### **Unit- I**

**Overview:** International Business- Introduction, Concept, Definition, Scope, Trends, Challenges and Opportunities; An overview of Domestic versus International Business; Major risks and challenges of International Business; stages of internationalization of business; international business approaches, concept of globalization.

International Business Environment- Significance, determinants and various Components affecting business strategies.

### **Unit- II**

**Theories of International Trade:** Absolute Advantage Theory, Comparative Advantage Theory, Factor Proportions Theory, Leontief Paradox Theory, Product Life Cycle Theory of Trade and Porter's Diamond Model,

Instruments of Trade Control- Tariff and Non-Tariff Barriers, Role of WTO, IMF and World Bank in International Trade.

### **Unit-III**

**Entering and Operating in International Markets:** Various Modes of Entry into International Business; International Investment & Finance- Nature of Multinational Enterprise and Foreign Direct Investment; Foreign Exchange Market- Determination of Exchange Rate; Balance of Payments.

### **Unit-IV**

**International Business Functions:** Global Production, Outsourcing, Logistics; Global Marketing and R&D; Global HRM; Accounting and Finance in the International Business.

#### **Text Books:**

1. Cherunilam, Francis,. (2011) International business: Text and cases. (5<sup>th</sup> ed.) New Delhi: PHI Learning Private Limited.

#### **Reference Books:**

1. Charles, W. L. Hill, & Jain K. Arun (2014) International business: Competing in the global Marketplace (10<sup>th</sup> ed.). New Delhi: Tata McGraw Hill Education.
2. Tamer, Cavusgil, Gary, & Knight, International business: Strategy, Management and the New Realities. New Delhi: Pearson Education.
3. Joshi Rakesh Mohan, International business. New Delhi: Oxford University Press.



<b>SMMC306A</b>	<b>COMPREHENSIVE VIVA-VOCE</b>	<b>C</b>
		<b>4</b>

The performance of the student at comprehensive viva examination will be done by a panel of internal examiners. Viva is conducted for the overall assessment of the personality of the student as well as his/her understanding of the subjects studied during the programme. The aim is to judge the student's abilities to apply the theoretical concepts in the practical world through application based questions.

The student will make an oral presentation before a panel of examiners to be appointed by Dean of the School.

<b>SMMC325A</b>	<b>BANKING AND INSURANCE MANAGEMENT</b>	<b>C</b>
		<b>4</b>

**Overview:**

Recent years have witness the expansion of banking and insurance sector in terms of both volume of business and employee base. There is a growing demand for qualified manpower for the banking and insurance sector. Banking and Insurance industry require professionally qualified manpower endowed with banking and insurance knowledge and skills together with technology-familiarity, customer-orientation and hands-on application skills who can be assigned to various desks / jobs with minimal training intervention at the bank level.

This course provides the students an insight into the various aspects of banking and insurance sector including technology-familiarity and customer-orientation. The students would be able to apply their knowledge for solving real life banking and insurance decision.

**Objective and Expected Outcome**

The aim of the course is to provide general exposure of the financial system pertaining to banking and insurance. The students will understand the essence of commercial banking business, latest trends and regulations in commercial banking arena. After going through this course, the students are expected to develop a clear understanding and knowledge about the functioning of a Commercial bank. After completion of the course, students are expected to have good command on banking system, banking regulations, credit creation by commercial banks, banking operations, products, services, Value chain analysis in banks, banking ombudsman , E-banking, s threats in online banking and preventive measures.

Students would be able to appreciate insurance as a technique of risk management. The will become aware of structure of insurance industry, principles of Life Insurance, principles of general insurance, various types of policies under Life insurance ,Fire Insurance and Marine Insurance, policy documents, operations in a insurance company.

Students would be able to apply their knowledge of practices of Banking and Insurance for their personal as well as professional arena.

**Course Content:**

**Unit -I**

Evolution of banking; Systems of banking - Mixed, branch, unit, group, chain; Brief structure of banks; RBI-Organization, functions, methods of credit control; Commercial banking; Balance sheet of a bank; Credit creation. Functions of commercial banks & central banks, process of credit creation and its limitations.

## **Unit -II**

Sources and uses of funds in banks; Value chain analysis in banking industry; Emerging trends in banking: Universal Banking, Venture Capital, Project Financing, Merchant Banking, E-Banking, Credit Cards, Banking Ombudsman Scheme.

## **UNIT -III**

Insurance - History and development, meaning, importance, nature; Main Principles - Principles of cooperation, probability, utmost good faith, proximate cause, insurable interest, indemnity, subrogation, warranty.

**Life insurance:** Main elements, importance, important life insurance policies, annuities, premium determination under life insurance.

## **Unit -IV**

General insurance: Principles of general insurance, insurance documents; Marine insurance- Main elements, marine losses, types of marine insurance policies; Fire insurance- Elements, premium determination, types of policies.

### **Text Books:**

Mohapatra S. R., & Acharya, D. (2012). Banking and Insurance. New Delhi : Pearson.

### **Reference Books:**

- Sundharam, K. P. M., & Varshney, P.N. (2004). Banking theory law & practice (1<sup>st</sup> ed.). New Delhi: Sultan Chand & Sons
- Chaturvedi, D.D., & Mittal. A. (2012). Business economics-II. New Delhi: Brijwasi Book Distributors.
- Arthur, C. & William Jr, C. (2001). Risk management and insurance. Noida, Uttar Pradesh: Tata Mcgraw Hill.
- Principles of Insurance (2011) - Insurance Institute of India.
- Varshney, P. N., & Malhotra, T. D. (2005). Principles of banking. New Delhi: Sultan Chand & Sons.

### **Online Reference**

1. <https://www.rbi.org.in/upload/notification/pdfs/55197.pdf>
2. <https://www.rbi.org.in/Scripts/PublicationsView.aspx?id=17618>
- 3 <https://hbr.org/1985/05/financial-goals-and-strategic-consequences>

<b>SMMC302A</b>	<b>STRATEGIC ORIENTATION FOR BUSINESS</b>	<b>C</b>
		<b>4</b>

**Overview:**

This course gives an overview of all essential aspects of strategic orientation & strategic management. The intention is to provide students with strategy insights; reflect on strategic dilemmas; and practice strategy tools to enable students to become strategic thinkers. The course will cover strategy analysis, formulation of strategies at different levels of the organization, and strategy implementation. This course will also reflect on the purpose of organizations, their governance, and their role towards shareholders, stakeholders and society in general.

**Objective and Expected Outcome:**

The purpose of this course is to enhance students' abilities to do the job of higher level which makes them responsible for strategic performance. Specifically, to integrate the different functional areas of business (e.g. accounting, finance, human resources, information systems, marketing, operations management, etc.) into a cohesive whole. The challenge is not only in identifying weaknesses and threats but to appreciate the strengths of the firm and anticipate opportunities in the external environment.

To provide an integrative framework that will allow students to synthesize knowledge from other business courses into a comprehensive understanding of competitive advantage.

1. To provide a basic understanding of the nature and dynamics of the strategy formulation and implementation processes as they occur in complex organizations.
2. To encourage students to think critically and strategically.
3. To develop the ability to identify strategic issues and design appropriate courses of action.

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

1. Analyze the main structural features of an industry and develop strategies that position the firm most favorably in relation to competition and influence industry structure to enhance industry attractiveness.
2. Recognize the different stages of industry evolution and recommend strategies appropriate to each stage.

3. Appraise the resources and capabilities of the firm in terms of their ability to confer sustainable competitive advantage and formulate strategies that leverage a firm's core competencies.
4. Demonstrate understanding of the concept of competitive advantage and its sources and the ability to recognize it in real-world scenarios.
5. Formulate strategies for exploiting international business opportunities including foreign entry strategies and international location of production.
6. Recognize strategic decisions that present ethical challenges and make appropriate recommendations for ethical decision-making.

### **Course Content:**

#### **Unit -I**

Introduction: Nature, scope and importance of the course on Business Policy; Evolution of this course Forecasting, Long-range planning, strategic planning and strategic management. Strategic Management Process: Formulation Phase – vision, mission, environmental scanning, objectives and strategy; implementation phase – Strategic Activities, Evaluation and Control.

#### **Unit -II**

Environmental Analysis: Need, Characteristics and categorization of environmental factors; approaches to the environmental scanning process – structural analysis of competitive environment; ETOP a diagnosis tool.

#### **Unit- III**

Analysis of Internal Resources: Strengths and Weakness; Resource Audit; Strategic Advantage Analysis; Value - Chain Approach to Internal Analysis; Methods of analysis and diagnosing Corporate Capabilities – Functional Area Profile and Resource Deployment Matrix, Strategic Advantage Profile ; SWOT analysis.

#### **Unit -IV**

Formulation of Strategy: Approaches to Strategy formation; major strategy options – Stability, Growth and Expansion, Diversification, Retrenchment, Mixed Strategy; Choice of Strategy– BCG Model; Stop-Light Strategy Model; Directional Policy Matrix (DPM) Model, Product/Market Evolution – Matrix and Profit Impact of Market Strategy (PIMS) Model; Major Issues involved in the Implementation of strategy: Organization structure; leadership and resource allocation.

### **Text Books**

Ghosh, P. K., Strategic planning and management, Sultan Chand & Sons, New Delhi

### **Reference Books**

- Thompson, Arthur A. and A. J. Strickland; Strategic management, McGraw Hill, New York
- Wheelen L.Thomas & Hunger David J., Concepts in strategic management and Business
- policy: Towards global sustainability
- Ansoff,H.Igor, Corporate strategy (Pelican), Published by Penguin Books Ltd
- McCarthy, Minichiello & Curran, Business policy and strategy: Concepts and readings, Richard D. Irwin and AITBS, Delhi-4

SMMC464A	MICRO, SMALL, MEDIUM ENTERPRISES	C
		2

## Overview

MSMEs are the power engines of the economy. Micro, Small and Medium Enterprise (MSMEs) constitute over 90 percent of total enterprises in most of the economies and are credited with generating highest rate of employment growth and also account for a major share of industrial production and exports.

The MSME sector plays a significant role in the Indian economy. A catalyst for socio-economic transformation of the country, the sector is critical in meeting the national objectives of generating employment, reducing poverty, and discouraging rural-urban migration. These enterprises help to build a thriving entrepreneurial eco-system, in addition to promoting the use of indigenous technologies. The consistent growth over the last few years, made this course popular these days.

## Objective and Expected Outcome:

While going through this course, students would be exposed to business dilemmas as per the course boundaries which will be updated with new thinking and concepts while delivering the course. Also, given the recent *DFM Foods, Mynd solutions, Ankur scientific energy Technologies and Staragri Warehousing and Collateral Management* disruptive new models of business forms and its impact on new business ecosystem.

They will appreciate dynamic micro, small, medium enterprises in action. Moreover, given uncertain and dynamic environment around us, they need to have a global mind set with Indian ethos and values.

On completion of this unique and over-encompassing of these micro, small, medium enterprises insightful will take future managers locally and globally acceptable. Most specifically, this course will make learners-

- To appreciate and understand what factors influence Micro, Small and Medium Enterprises?
- Overview of Start-up India, Stand-up India, Digital India, GST regulations and implications
- Understand the Impact of Globalization Changing scenario of SMEs in the era of liberalization and globalization, Competitiveness, Quality control and branding,
- Understanding the dynamic Institutional role of various agencies in the Entrepreneurship Development
- To appreciate the concept Micro, Small and Medium Enterprises Development Act (MSMEDA) 2006: Objectives and Definition, Provisions pertaining to promotion and development of MSMEs.

## **Course content**

### **UNIT- I**

Introduction: Micro, Small and Medium enterprises–Definition, characteristics and their role in economic development, Problems of small–scale industries, Growth of small scale sector in India.

### **UNIT -II**

Start-up India, Stand-up India, Digital India, GST regulations and implications

### **UNIT -III**

Institutional Role of the following agencies in the Entrepreneurship Development: DIC District Industrial Center, SISI – Small Industries Services Institute, EDII – Entrepreneurship Development Institute of India, NIESBUD – National Institute of Entrepreneurship and Small Business .

### **UNIT -IV**

Impact of Globalization Changing scenario of SMEs in the era of liberalisation and globalization, Competitiveness, Quality control and branding, Need for professionalism in management of small business in India, social responsibilities of small business owners, Micro, Small and Medium Enterprises Development Act (MSMEDA) 2006: Objectives and Definition, Provisions pertaining to promotion and development of MSMEs.

### **Text Books**

1. C.B. Gupta and S.S. Khanka, Entrepreneurship and Small Business Management, Sultan Chand and Sons, New Delhi

### **Reference books**

- 1.M.B. Shukla, Entrepreneurship and Small Business Management, Kitab Mahal, Allahabad
- 2.Sahay and V. Sharma, Entrepreneurship and New Venture Creation , Excel Books, New Delhi
- 3.V. Desai, Dynamics of Entrepreneurial Development and Management, Himalya Publishing House



## VALUE ADDED COURSES

SMMC461A	LEADERSHIP DEVELOPMENT	C
		2

### Overview:

Leadership development refers to activities that improve the skills, abilities and confidence of leaders. Leadership development expands the capacity of individuals to perform in leadership roles within organizations. Leadership roles are those that facilitate execution of a company's strategy through building alignment, winning mindshare and growing the capabilities of others. Leadership roles may be formal, with the corresponding authority to make decisions and take responsibility, or they may be informal roles with little official authority (e.g., a member of a team who influences team engagement, purpose and direction; a lateral peer who must listen and negotiate through influence). Traditionally, leadership development has focused on developing the leadership abilities and attitudes of individuals. Different personal trait and characteristics can help or hinder a person's leadership effectiveness and require formalized programs for developing leadership competencies.

Leadership within a subject area is a rewarding but challenging role. The rewards lie in the sense of achievement resulting from successful outcomes, both for the students and for the subject team. The challenges lie in balancing the need to maintain high standards of classroom teaching with the demands of developing a high performing team. Developing a shared subject vision, monitoring the quality of provision, and securing progress for all learners are all key aspects of the leadership role. With little preparation for managing and leading, it is easy for ineffective leadership behaviors to take hold early—at a high cost to the business, since research indicates that poor leadership practices cost companies an amount equivalent to approximately 8 percent of annual revenues. At the same time, the benefits of effective leadership are also significant.

### Objectives and Expected Outcome:

The purpose of this paper is to make students competent and get understanding to function effectively, manage and influence the employees in future as professionals. It will also help in improving the critical skill- visioning process and eventually aiding in analysing the past, understanding the present and exploring options to craft a clear future vision.

1. **Focus:** If there are no set goals or targets, then the individual would act to the spur of the moment and there would be a drifter mind-set. Thus clarity or focus is one essential skill of the leader and the leadership program aims at developing this quality.
2. **Communication:** A leader should be in a position to explain his opinions, goals and ideas to others clearly and make others work in accordance to it so there is no disagreement. This helps in avoiding miscommunication and issues arising due to it. Excellent communication is a *must-have* skill.

3. **Prioritising, planning, and delegating:** For effective achievement of goals the leader should be able to learn strengths and weakness of the group and delegate tasks in a way that it taps the strengths of each of them.
4. **Rationalizing Conflict:** The leader is someone who must ensure there is harmony in the group. He must be tactful to identify issues at budding stage and resolve it to avoid conflict. Thus understanding he differences in personalities of group members and making path for them to complement each other would foster cohesive environment.
5. **Inspiring and motivating:** One unique quality for a successful leader is to inspire and motivate self and others. The effective leader is one who remains stable and resilient to challenges, aware of self and clear with their goals. Also, it is essential that he inspires his employees and keep them motivated by developing their confidence and acknowledging their efforts. The program ensures these needs are met and thus making competent and potential leaders stand out from others.

### **Course Content**

#### **Module- I**

Introduction to Leadership and Leadership Effectiveness: Understand behaviors exhibited by successful Leaders; Tools and techniques to improve your Leadership skills. The Nature of Management: The types of activities, roles, and responsibilities of typical management positions; the challenges faced in day-to-day job; Techniques of time management and problem-solving; similarities and dissimilarities in the roles of managers and leaders.

#### **Module -II**

Managerial Traits and Skills of the effective leadership; the difference in managerial and leadership behaviours; Determinants of traits and skills: organizational type, location, size, etc.; Effects of traits and skills on management performance.

#### **Module -III**

Strategic Leadership: Define strategic leadership; Integrate leadership and the strategic process; Personal and Organizational Missions and Visions. Ethical Leadership: Characteristics of Ethical Leaders; Importance of Ethical leadership; Analyse the role of power in Ethical leadership.

#### **Module- IV**

Culture and Leadership: global leadership; Difference in Cultural approaches & leadership; Development of Cultural Intelligence and Leadership. Servant leadership; the role of courage in leading; Possess a big picture view of leadership.

**Textbooks**

James Kouzes and Barry Z. Posner, *the Leadership Challenge* published by Wiley. First published in 1987, the book's fifth edition was released in 2012.

**Reference Books**

James M. Kouzes, *the five Practices of Exemplary Leadership Technology*. Published by John Wiley & Sons, 2014.

SMCS326A	CYBER SECURITY	C
		2

**Overview:**

Cyber security breaches are costly and damaging to any organization, in terms of both capital and reputation. Reports show that business organizations had experienced a data breach involving sensitive customer or business information in the recent years. Organizations have faced a serious breach in which a significant amount of confidential data is compromised. Lots of reports on data breach are in the news. A store may have had their credit card data stolen. A health insurance company may have lost the records of those they cover. The government loses records of those with clearances—while what was supposed to be private emails are now being published on activist websites. It seems as though no organization, private or public, is safe from cyber attacks.

The nature of cyber attacks is changing drastically. Initially, the most common target was the email, like the messages from ‘banks’ asking for account details or even the inheritance claim from a relative that was unknown. As various avenues of computing advanced, cyber attacks advanced as well to larger scale operations which are no longer limited to targeting an individual but rather enterprises from the financial markets to the government sector. The cost of such advanced cyber attacks cannot be measured in capital losses alone but must also be measured in the intangible such as reputation.

Cyber security describes the discipline dedicated to protecting that information and the systems used to process or store it. As the volume and sophistication of cyber attacks grow, companies and organizations, especially those that are tasked with safeguarding information relating to national security, health, or financial records, need to take steps to protect their sensitive business and personnel information.

**Objectives and Expected Outcome:**

With technology becoming increasingly sophisticated, the skills of the criminals often outpace the ability of security professionals inside organizations. The proof of this is the number of attacks that succeed. With the increased importance of cyber security, qualified and well-trained people are in great demand. Organizations need people who have mastered the skills to secure networks and to protect systems, computers, and data from attack, damage and/or unauthorized access. The aim of the course is to make the student understand the issues, challenge and policies related to Cyber Security.

At the successful completion of the course students would be able to

- Understand Information systems, Information security, Threats to Information Systems, Information Assurance.

- Aware of various types of security threats such as Viruses, Worms, Trojan Horse, Bombs, Trapdoors, Spoofs, E-mail viruses, Macro viruses, Malicious Software, Network and Denial of Services Attack,
- Aware of security Threats to E-Commerce- Electronic Payment System, E-Cash, Credit/Debit Cards, Digital Signature, public Key Cryptography.
- Able to detect intrusion and take security measures such as Backups, Archival Storage and Disposal of Data, Security Technology-Firewall and VPNs, Intrusion Detection, Access Control.
- Understand Security Policies, WWW policies, Email Security policies,
- Aware of Cyber Security and the law such as Information Security Standards-ISO, IT Act, Copyright Act, Patent Law, IPR. Cyber Laws in India; IT Act 2000 Provisions, Intellectual Property Law: Copy Right Law, Software License, Semiconductor Law and Patent Law.

## **Course Content**

### **UNIT -I**

Introduction to information systems, Types of information Systems, Development of Information Systems, Introduction to information security, Need for Information security, Threats to Information Systems, Information Assurance, Cyber Security, and Security Risk Analysis.

### **UNIT -II**

Application security (Database, E-mail and Internet), Data Security Considerations-Backups, Archival Storage and Disposal of Data, Security Technology-Firewall and VPNs, Intrusion Detection, Access Control.

Security Threats -Viruses, Worms, Trojan Horse, Bombs, Trapdoors, Spoofs, E-mail viruses, Macro viruses, Malicious Software, Network and Denial of Services Attack, Security Threats to E-Commerce- Electronic Payment System, e-Cash, Credit/Debit Cards. Digital Signature, public Key Cryptography.

### **UNIT -III**

Developing Secure Information Systems, Application Development Security, Information Security Governance & Risk Management, Security Architecture & Design Security Issues in Hardware, Data Storage & Downloadable Devices, Physical Security of IT Assets, Access Control, CCTV and intrusion Detection Systems, Backup Security Measures.

### **UNIT- IV**

Security Policies, Why Policies should be developed, WWW policies, Email Security policies, Policy Review Process-Corporate Policies-Sample Security Policies, Publishing and Notification Requirement of the Policies. Information Security Standards-ISO, IT Act, Copyright Act, Patent Law, IPR. Cyber Laws in India; IT Act 2000 Provisions, Intellectual Property Law: Copy Right Law, Software License, Semiconductor Law and Patent Law.

**Text Book:**

1. Charles P. Pfleeger, Shari Lawerance Pfleeger, “Analysing Computer Security ”, Pearson Education India.

**Reference Books:**

- V.K. Pachghare, “Cryptography and information Security”, PHI Learning Private Limited, Delhi India.
- Dr. Surya Prakash Tripathi, Ritendra Goyal, Praveen kumar Shukla ,”Introduction to Information Security and Cyber Law” Willey Dreamtech Press.
- Schou, Shoemaker, “Information Assurance for the Enterprise”, Tata McGraw Hill. CHANDER, HARISH,” Cyber Laws And It Protection ” , PHI Learning Private Limited ,Delhi ,India

SMMC462A	SPSS AND IT'S RESEARCH APPLICATIONS	C
		2

### Overview:

There is no question that business, education, and all fields of science have come to rely heavily on the computer. This dependence has become so great that it is no longer possible to understand social and health science research without substantial knowledge of statistics and without at least some rudimentary understanding of statistical software. The number and types of statistical software packages that are available continue to grow each year. In this book we have chosen to work with SPSS, or the Statistical Package for the Social Sciences. SPSS was chosen because of its popularity within both academic and business circles, making it the most widely used package of its type. SPSS is also a versatile package that allows many different types of analyses, data transformations, and forms of output - in short; it will more than adequately serve our purposes. The SPSS software package is continually being updated and improved, and so with each major revision comes a new version of that package

### Objectives and Expected Outcome:

The objectives of the course are

- I. To gain an increased understanding of the application of scientific methods to the study of psychological phenomena.
2. To learn to collect data for the purpose of answering a psychological scientifically derived question and report the results in conformance to APA style.
3. To enable the student to determine the appropriate statistical techniques used to observational designs.
4. To familiarize the student with shortcomings inherent in various observational designs.

On completing this course students will:

- be comfortable using SPSS as a data analysis tool
- understand how to work with SPSS
- understand how to learn to use new features of SPSS on their own
- understand how to acquire information (samples)
- understand how to enter and reorganize information within SPSS
- understand how to effectively summarize research finds using SPSS through the use of appropriate indexes and tables
- be able to choose charts to successfully highlight their research results

- be able to understand and interpret charts
- understand the basic principles behind inferential statistics
- be able to carry out inferential statistical analysis using SPSS
- be able to integrate information and build models
- be able to edit SPSS output
- be able to use SPSS output to produce scientifically sound research reports.



SMEL465A	SOFT SKILL DEVELOPMENT	C 2
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**Overview:**

Soft skills also known as people skills play a very crucial role, especially in the corporate world as good soft skills prove that a person possesses good personal traits suggesting how cordially and effectively they interact with others.

Hence, soft skills development is becoming an integral part on the professional front.

For once, even critical technical knowledge like SQL, SAP, business development, or mathematics can be acquired to face the industry. However, soft skills are not easy enough to be adopted. It is only after continuous and multidisciplinary learning that soft skills can be developed.

In today’s world the key to excel is “great communication”. What matters more is the way one communicates, and how well one is able to influence, listen and negotiate with others.

What remains a mystery is how to combine the practical knowledge that the candidate already has with the soft skills they may be lacking, especially if the job is their first or they're transitioning into a new role.

Soft skills are traditionally challenging to teach as they vary for every learner. Some most crucial soft skills are:

- Communication
- Leadership
- Critical thinking
- Listening
- Adaptability
- Organization
- Teamwork
- Punctuality

Soft skills also include things like being able to get along with the people in the office and on a team by being a considerate officemate and human being. Essentially, soft skills are how accomplished people navigate the world. It’s how they solve problems, communicate well, and adapt to challenges in their lives.

**Objectives and Expected Outcome:**

The primary objective of soft skill development is to exchange ideas, opinions, thoughts, beliefs and information. In the fields of business, the main objective is to help managers in performing all managerial functions smoothly. Through this course the students will be capable in the following:

- Leadership

- Ability to work in a team
- Written communication skills
- Problem-solving skills
- Strong work ethic
- Analytical/Quantitative skills
- Technical skills
- Verbal communication skills
- Computer skills
- Flexibility/adaptability
- Interpersonal skills

Soft skills are both qualitative and quantitative. Daily prompts and warm-up activities are also opportunities to foster critical thinking and social emotional skill building. Journal prompts, discussing current events and tackling riddles and other investigative challenges can boost these skills in an easy and enjoyable manner, while helping to get students right to work upon entering a classroom. Fostering problem-solving skills, teamwork and critical thinking skills also provides an opportunity for students to be successful in a new area, therefore having the potential to boost their confidence and ability to connect with and lead groups of peers in activities.

SMMC464A	MICRO, SMALL, MEDIUM ENTERPRISES	C
		2

## Overview

MSMEs are the power engines of the economy. Micro, Small and Medium Enterprise (MSMEs) constitute over 90 percent of total enterprises in most of the economies and are credited with generating highest rate of employment growth and also account for a major share of industrial production and exports.

The MSME sector plays a significant role in the Indian economy. A catalyst for socio-economic transformation of the country, the sector is critical in meeting the national objectives of generating employment, reducing poverty, and discouraging rural-urban migration. These enterprises help to build a thriving entrepreneurial eco-system, in addition to promoting the use of indigenous technologies. The consistent growth over the last few years, made this course popular these days.

### Objective and Expected Outcome:

While going through this course, students would be exposed to business dilemmas as per the course boundaries which will be updated with new thinking and concepts while delivering the course. Also, given the recent *DFM Foods, Mynd solutions, Ankur scientific energy Technologies and Staragri Warehousing and Collateral Management* disruptive new models of business forms and its impact on new business ecosystem.

They will appreciate dynamic micro, small, medium enterprises in action. Moreover, given uncertain and dynamic environment around us, they need to have a global mind set with Indian ethos and values.

On completion of this unique and over-encompassing of these micro, small, medium enterprises insightful will take future managers locally and globally acceptable. Most specifically, this course will make learners-

- To appreciate and understand what factors influence Micro, Small and Medium Enterprises?
- Overview of Start-up India, Stand-up India, Digital India, GST regulations and implications
- Understand the Impact of Globalization Changing scenario of SMEs in the era of liberalization and globalization, Competitiveness, Quality control and branding,
- Understanding the dynamic Institutional role of various agencies in the Entrepreneurship Development
- To appreciate the concept Micro, Small and Medium Enterprises Development Act (MSMEDA) 2006: Objectives and Definition, Provisions pertaining to promotion and development of MSMEs.

## **Course Content**

### **UNIT -I**

Introduction: Micro, Small and Medium enterprises–Definition, characteristics and their role in economic development, Problems of small–scale industries, Growth of small scale sector in India.

### **UNIT- II**

Start-up India, Stand-up India, Digital India, GST regulations and implications

### **UNIT- III**

Institutional Role Role of the following agencies in the Entrepreneurship Development: DIC – District Industrial Center, SISI – Small Industries Services Institute, EDII – Entrepreneurship Development Institute of India, NIESBUD – National Institute of Entrepreneurship and Small Business

### **UNIT -IV**

Impact of Globalization Changing scenario of SMEs in the era of liberalisation and globalisation, Competitiveness, Quality control and branding, Need for professionalism in management of small business in India, social responsibilities of small business owners, Micro, Small and Medium Enterprises Development Act (MSMEDA) 2006: Objectives and Definition, Provisions pertaining to promotion and development of MSMEs.

### **Text Books**

C.B. Gupta and S.S. Khanka, Entrepreneurship and Small Business Management, Sultan Chand and Sons, New Delhi

### **Reference books**

M.B. Shukla, Entrepreneurship and Small Business Management, Kitab Mahal, Allahabad

Sahay and V. Sharma, Entrepreneurship and New Venture Creation , Excel Books, New Delhi

V. Desai, Dynamics of Entrepreneurial Development and Management, Himalya Publishing House

V. Desai, Small Scale Industries and Entrepreneurship, Himalaya Publishing House

SMMC467A	VALUE MANAGEMENT	C
		2

**Overview:**

Values are the beliefs that guide people’s action. They represent a person’s belief about what is right or wrong. Values lay standards against which individual behavior is judged. They determine the overall personality of an individual and the organization he is working for. Developing values in a person that he should respect his elders and be fair and honest in his dealings with others, not only develops the personality of that person as an individual but also shapes the culture of the organization where he is working. These are inculcated in an individual by his family, peer group, educational institutions, environment and the work place.

Values are set of principles that people cherish. They enhance the quality of individual and collective life. They involve personal and community discipline and sacrifice of immediate gratification needs. Quality life is a product of physical, social, environmental, mental and spiritual health and wholeness. Values refer to intrinsic worth or **goodness**. Value management and its related disciplines have become a hot topic in the business press, within leading companies and among consultants. Advocates and we are among them, assert that value creation and capture can and should be what companies optimize. By value is meant the value provided to customers, not the value extracted from customers or shareholder value.

Value management delivers profitable growth. It does so in the following ways: • Innovation is focused on products and services that provide value to the customer (innovation that does not provide additional value relative to the best alternatives is money that is thrown away) • Markets are segmented and pricing architecture structured around how the customer gets value (this helps to maximize prices across the full range of potential customers) • Value is communicated in marketing messages (so that messages can rise above the noise of generalized claims) • Prices are based on how and how much value customers get from your solution (helping to manage discounting and commoditization pressure) • Sales negotiations are shifted from demands about price to tradeoffs on value (controlling discounting and managing costs)

**Objectives and Expected Outcome:**

This course of Value Management (VM) is a subject that maximizes the functional value of a project by managing its development from concept to occupancy through the audit of all decisions against a value system determined by the client. VM consist of the combined application of value methodologies and other methodologies at organizational level in order to improve organizational effectiveness. A clear definition of what the owners and end

users mean by value, thus providing a precise basis for making decisions throughout the project.

Students will be aware of the importance of communication and it will improve communication as well between all the stakeholders so that each can understand and respect the other's constraints, expectations and requirements. A basis for ensuring the project is the most effective way of delivering business benefits and satisfying business needs. A functional basis for design development and management, through improved communications, mutual learning and enhanced collaborative working, leading to better technical solutions with enhanced performance and quality, often through innovative solutions. Value management can be a very low-cost, high-benefit exercise. When integrated into the project management methodology early in the project life cycle, the cost may become almost negligible because of the reduced need for subsequent reviews and opportunities for substituting value management for some of the routine appraisals and quality audits that are always necessary.

### **Course Content:**

#### **UNIT -I**

Definitions and Concepts of Value Management; Introductory Principles and Applications of Value Management; Major Components of Value: Function, Quality and Cost; History of Value Management.

#### **UNIT-II**

Value management methodology and techniques, including function analysis, function cost analysis, environment for creativity, life cycle costing. Structured job plan (information, analysis, creativity, evaluation, development, presentation) and alternative VM approaches; Ground Rules of FAST Diagram. Defining Quality in Value. Cost & Value Perspectives.

#### **UNIT-III**

Group dynamics, teamwork, group problem-solving methods, and facilitation skills. Project selections for VM studies, applications in overseas, limitations. Case studies of the practice of value management. Comparison of value management and traditional cost management techniques. Value engineering - the North American approach and other approaches. Guided VM workshop for real life projects.

#### **UNIT-IV**

Concept of the Value Based Management (VBM) on the background of modern enterprise objectives; Criteria classifications and types of enterprise value; analysis of the determinants of enterprise value creation; the operational, investment and financial value drivers; Valuation of enterprise – objectives and methods.

**Text Book:**

J. Jerry Kaufman, Value Management: Creating Competitive Advantage, published by Financial World, 2001

**Reference Book:**

- Dell'Isola, A. J. (1982), Value Engineering in the Construction Industry, 3rd Ed., Van Nostrand Reinhold.
- Flanagan, R., Norman, G., Meadows, J. and Robinson, G. (1989), Life Cycle Costing: Theory and Practice, BSP Professional.
- Ruegg, R. T. and Marshall, H. E. (1990), Building Economics: Theory and Practice, Van Nostrand Reinhold.
- Kelly, J. and Male, S. (1993), Value Management in Design and Construction: The Economic Management of Projects, E & F N Spon.

<b>SMMC473</b>	<b>GREEN MARKETING</b>	<b>C</b>
		<b>2</b>

**Overview:**

We may overcome the financial meltdown but the crisis, resulting from the Environment meltdown is going to most intractable. Today, 'Climate Change' has become a major life-threatening challenge of our time. The recent trends in 'Global Warming' are alarming globally. The weather seems to be getting wilder and fiercer with extreme temperatures, high pollution levels and most importantly plastic pollution and worst water crisis in its history. Now business risk from Climate Change has become a top priority, on every Board agenda.

So every marketer needs to be re-designated as –'Green Marketer' and in the light of the above environmental disruption, our students need to have a green edge.

**Objectives and Expected Outcomes:**

On completion of this insightful course, students will be able to:

- Define, explain and illustrate the rationale of green marketing.
- Appreciate sustainable development through triple bottom-line.
- *Understand green marketing and household consumption.*
- Appreciate to create values with Green Marketing and creating eco-friendly messaging.

**Course Content**

**Module- I**

Green Marketing Concept & rationale, stakeholders involved, CSR & ethics in Green Marketing, incorporating green perspective in mission statement of the firm, interaction between marketing strategy and the environment.

**Module-II**

Green Marketing Analysis Market segmentation, targeting and positioning; communication green marketing values - green branding, labeling and de-marketing.

**Module -III**

Green Marketing Pricing Strategies ,Internal pricing constraints, Pricing objectives and strategies, Price elasticity, Competitive action, legal constraints.



## **Module- IV**

Green Marketing Innovation Idea Generation, Product development, Pre and Post purchase decision, future trends in green marketing,

### **Practicum**

1. Analysis of case studies of successful green marketing campaigns.
2. Identify a product, service, or business idea that aligns with green values and sustainability principles.
3. Conduct surveys, interviews, or focus groups to understand consumer attitudes and behavior related to green products.

### **Textbooks**

Grant, J. (2012). The Green Marketing Manifesto. Wiley.

### **Reference Books**

- Ottman, J. (2011). "The New Rules of Green Marketing", Greenleaf-publishing.
- Dahlstrom, R.(2010). "Green marketing management". South-Western.
- Belz, F.M. & Peattie, K.(2012). "Sustainability marketing: a global perspective".(2nd ed.). John Wiley & Sons. New reports on UN Sustainable development summit.

SMMC472A	YOGA LESSONS	C
		2

### Overview:

The aim of all education, undoubtedly, is the attainment of human excellence and perfection, not just in any field of knowledge or activity, but life in totality. Nurturing of the qualities of head and heart in a way congenial to the growth and development of oneself and others around. In practical life, this has to be translated as qualities of truthfulness, righteous living, purity in personal life, self-confidence, integration of body, mind and intellect, love and compassion towards all living beings. Practicing Yoga in the true sense will support this.

### Objectives & Expected Outcomes

Yoga education can supplement school and university education. It can prepare the learners physically and mentally for the integration of their physical, mental, emotional and spiritual faculties so that the learners can become healthier, saner and more integrated members of the society and of the Nation.

Yoga education helps in self-discipline and self-control, leading to immense amount of awareness, concentration and higher level of consciousness. Yoga education enables the student to have good health; to practice mental hygiene; to possess emotional stability; to integrate moral values; to attain higher level of consciousness.

Learners who complete the yoga lessons will demonstrate to communicate effectively, to establish healthy therapeutic and professional relationships; will have advanced knowledge of diverse Yoga practices and their appropriate application; ease anxiety and tension (such as pre-test or performance jitters); learners will have opportunities for reflection, patience and insight, reducing impulsivity and reactivity; character building activities that support social and emotional intelligence; practices may include asana or postures, pranayama, meditation and relaxation techniques, and lifestyle modifications, including basic yogic dietary concepts; knowledge of the interconnections between the body, the mind, and the emotions in the context of maintaining resilience and well-being.

For learners, this course will ignite improved physical abilities, mental abilities, emotional & spiritual abilities; mind/body awareness and connection; build confidence and self-esteem; develop listening skills; improved focus, concentration, comprehension and memory; effective organizational and communication skills; to gain improved respect for oneself and others.

To gain understanding of, and ability to integrate wellness concepts such as healthy eating, positive thinking and having gratitude, which ultimately support health?

### Unit -I

Asana: Introduction to the various asanas in a systematic manner with progressively increasing level of difficulty. Asana flows, adjustments and subtle aspects of breath & awareness will be brought into focus.

## **Unit -II**

Shatkarma: These yogic cleansing practices will be integrated into the daily morning schedule and will work in conjunction with the asana practices.

## **Unit -III**

Yoga Anatomy: Anatomy and Physiology relevant to yoga in order to strengthen the classroom explanations, cues, and corrections of asanas.

Yoga Philosophy: Concepts and History of yoga, Traditional philosophies and viewpoints, insights from modern research and ways in which the essence of this holistic life-view can be integrated into a modern lifestyle.

## **Unit- IV**

Pranayama, chanting & meditation: Techniques to work with vital energy centers in the body.

### **Text Books**

APMB Nityananda Saraswati, Swami. Asana Pranayama Mudra Bandha : Bihar School of Yoga : 2010.

### **Reference Books**

- AHY Coulter, David H., Anatomy of Hatha Yoga : 2010
- YA Kaminoff, Leslie. Matthews, Amy. Yoga Anatomy, Second edition : 2011

## FOREIGN LANGUAGE

<b>SMHA151</b>	<b>FRENCH –I</b>	<b>C</b>
		<b>2</b>

**Course Objectives:** The aim of the course is to make the student learn French language from the basics to advance levels.

### **Unit -I**

Introduction to Language, Basic Vocabulary, General questions, French greetings, Audio activities, Role-play

### **Unit -II**

Basic Grammar (articles, nouns, adjectives, pronouns, prepositions, colors, opposites), Grammar exercises

### **Unit- III**

French Numbers, days of the week, months of the year, Vocabulary activities

### **Unit- IV**

Verbs (all groups), Negative sentence formation, Descriptive and creative writing exercises with related grammar and vocabulary, Grammar exercises, Activities based on vocabulary and grammar, Reading exercises

### **Text Book**

1. Text Book JUMELAGE 1
2. Work Book JUMELAGE 1

### **REFERENCE BOOK:**

1. Grammaire Francaise

SMHA152	FRENCH -II	C
		2

**Course Objectives:** The aim of the course is to make the student learn French language from the basics to advance levels.

### **Unit -I**

Grammar topics and respective exercises (articles contracts, articles partitifs, adjectifs possessifs, adjectifs demonstratifs), Translation exercises

### **Unit -II**

Pronominal verbs (grammar rules and exercises), More verbs of all 3 groups, Time, Daily routine,

### **Unit -III**

Grammar exercises, Activities based on grammar and vocabulary

### **Unit -IV**

Passe compose (past tense), Creative writing exercises, Comprehension passages, Reading exercises

### **Text Book**

1. Text Book JUMELAGE 1
2. Work Book JUMELAGE 1

### **REFERENCE BOOK:**

1. Grammaire Francaise

<b>SMHA251</b>	<b>FRENCH -III</b>	<b>C</b>
		<b>2</b>

**Course Objectives:** The aim of the course is to make the student learn French language from the basics to advance levels.

### **Unit –I**

Cultural information on France Important days, events, festivals, people of France, Value based questions, Subjective, objective and descriptive exercises on French culture and civilization

### **Unit- II**

Comprehension passages (translation and related questions), Picture description

### **Unit -III**

Audio exercises on French Language

### **Unit -IV**

Tenses (Present, Past, Simple Future, Imperative, Past continuous), Exercises on verbs and tenses, Creative writing exercises based on tenses.

### **Text Book**

1. Text Book JUMELAGE 1
2. Work Book JUMELAGE 1

### **REFERENCE BOOK:**

1. Grammaire Francaise

<b>SMHA252</b>	<b>FRENCH- IV</b>	<b>C</b>
		<b>2</b>

**Course Objectives:** The aim of the course is to make the student learn French language from the basics to advance levels.

### **Unit -I**

Comprehension passages with translation, short answer questions, MCQ and vocabulary search, Paragraph writing with related grammar and vocabulary

### **Unit- II**

Revision of all verbs and tenses and Exercises on all articles, adjectives, prepositions, verbs, tenses, negative, numbers, time, opposites, synonyms, nouns, translation of French text to English, translation of English text to French, vocabulary exercises like complete the text and picture description, editing and omission of texts, jumbled sentences, interrogation (3 forms)

### **Unit- III**

Dictation and audio exercises on French Language

### **Unit -IV**

Cultural information, Value based questions, Dialogue writing, Put dialogue in order, General objective and descriptive questions, Pronouns personnel's (rules and exercises), Comprehensive grammar and reading exercises, Trouvez la question (with adjectives interrogatives), Tenses(Recent past and near future), Mixed exercises on all tenses

### **Text Book**

1. Text Book JUMELAGE 1
2. Work Book JUMELAGE 1

### **REFERENCE BOOK:**

1. Grammaire Francais

SMHA161	SPANISH- I	C
		2

**Course Objectives:** The aim of the course is to make the student learn Spanish language from the basics to advance levels.

**Unit -I**

Introduction to language  
Basic vocabulary

**Unit -II**

Greetings  
Basic Grammar with reference to English grammar

**Unit- III**

Descriptive and creative writing exercises with related grammar and vocabulary  
Oral expression

**Unit- IV**

Understanding self for effectiveness  
Spanish culture and civilization

**Text Book**

1. Complete Spanish Book by Juan Kattan-Ibarra

**Reference Book:**

1. Spanish Basic Workbook By Berlitz
2. Modern Spanish Grammar Workbook by Juan Kattán-Ibarra & Irene Wilkie



<b>SMHA162</b>	<b>SPANISH -II</b>	<b>C</b>
		<b>2</b>

**Course Objectives:** The aim of the course is to make the student learn Spanish language from the basics to advance levels.

**Unit -I**

Translation exercises

Activities based on grammar and vocabulary

**Unit -II**

Comprehension passages

Reading exercises

**Unit -III**

Grammar topics with related exercises (articles, adjectives, pronouns, verbs)

Creative writing exercises like description of your daily routine, people around you, places you visit, events that you witness.

**Unit -IV**

Spanish culture and civilization

Personal Introduction

**Text Book**

1. Complete Spanish Book by Juan Kattan-Ibarra

**REFERENCE BOOK:**

1. Spanish Basic Workbook By Berlitz
2. Modern Spanish Grammar Workbook by Juan Kattán-Ibarra & Irene Wilkie

<b>SMHA261</b>	<b>SPANISH- III</b>	<b>C</b>
		<b>2</b>

**Course Objectives:** The aim of the course is to make the student learn Spanish language from the basics to advance levels.

**Unit -I**

Cultural information on Spain  
Creative thinking activities

**Unit- II**

Understanding things around us  
Important days, events, festivals, People of Germany

**Unit -III**

Value based questions  
Subjective, objective and descriptive exercises on German grammar and literature  
Picture description, audio exercises and comprehension passages(translation and related questions)

**Unit -IV**

Verbs, Exercises on verbs and tenses  
Creative writing exercises based on tenses

**Text Book**

1. Complete Spanish Book by Juan Kattan-Ibarra

**REFERENCE BOOK:**

1. Spanish Basic Workbook By Berlitz
2. Modern Spanish Grammar Workbook by Juan Kattán-Ibarra & Irene Wilkie

SMHA262	SAPNISH -IV	C
		2

**Course Objectives:** The aim of the course is to make the student learn Sapanish language from the basics to advance levels.

### Unit -I

Comprehension passages with translation, short answer questions, MCQ and vocabulary search

Paragraph writing with related grammar and vocabulary

### Unit- II

Revision of all verbs and tenses

Exercises on translation of spanish text to english, translation of english text to spanish, vocabulary exercises like complete the text and picture description, editing and omission of texts, jumbled sentences, dictation and audio exercises

### Unit- III

Cultural information Value based questions

Dialogue writing

Put dialogue in order

### Unit -IV

General objective and descriptive questions

Comprehensive grammar and reading exercises.

### Text Book

1. Complete Spanish Book by Juan Kattan-Ibarra

### REFERENCE BOOK:

1. Spanish Basic Workbook By Berlitz
2. Modern Spanish Grammar Workbook by Juan Kattán-Ibarra & Irene Wilkie

SMHA171	GERMAN -I	C
		2

**Course Objectives:** The aim of the course is to make the student learn German language from the basics to advance levels.

**Unit -I**

Introduction to language

Basic vocabulary

**Unit -II**

Greetings

Basic Grammar with reference to English grammar

**Unit -III**

Descriptive and creative writing exercises with related grammar and vocabulary

Oral expression

**Unit -IV**

Understanding self for effectiveness

German culture and civilization

**Text Book:**

1. Momentmal, Grundstufenlehrwerk Deutsch als Fremdsprache

**Reference Book::**

Maria Dallapiazza, Eduard von Jan, Til Schonherr

SMHA172	GERMAN- II	C
		2

**Course Objectives:** The aim of the course is to make the student learn German language from the basics to advance levels.

**Unit –I**

Translation exercises, Activities based on grammar and vocabulary

**Unit- II**

Comprehension passages, Reading exercises

**Unit –III**

Grammar topics with related exercises (articles, adjectives, pronouns, verbs), Creative writing exercises like description of your daily routine, people around you, places you visit, events that you witness.

**Unit- IV**

German culture and civilization, Personal Introduction

**Text Book:**

1. Momentmal, Grundstufenlehrwerk Deutsch als Fremdsprache

**Reference Book:**

1. Maria Dallapiazza, Eduard von Jan, Til Schonherr

<b>SMHA271</b>	<b>GERMAN –III</b>	<b>C</b>
		<b>2</b>

**Course Objectives:** The aim of the course is to make the student learn German language from the basics to advance levels.

### **Unit –I**

Cultural information on Germany, Creative thinking activities

### **Unit- II**

Understanding things around us Important days, events, festivals, People of Germany

### **Unit -III**

Value based questions, Subjective, objective and descriptive exercises on German grammar and literature

Picture description, audio exercises and comprehension passages (translation and related questions)

### **Unit -IV**

Verbs, Exercises on verbs and tenses

Creative writing exercises based on tenses

### **Text Book:**

1. Momentmal, Grundstufenlehrwerk Deutsch als Fremdsprache

### **Reference Book:**

1. Maria Dallapiazza, Eduard von Jan, Til Schonherr

<b>SMHA272</b>	<b>GERMAN –IV</b>	<b>C</b>
		<b>2</b>

**Course Objectives:** The aim of the course is to make the student learn German language from the basics to advance levels.

**Unit- I**

Comprehension passages with translation, short answer questions, MCQ and vocabulary search

Paragraph writing with related grammar and vocabulary

**Unit -II**

Revision of all verbs and tenses

Exercises on translation of german text to english, translation of english text to german, vocabulary exercises like complete the text and picture description, editing and omission of texts, jumbled sentences, dictation and audio exercises

**Unit-III**

Cultural information Value based questions

Dialogue writing

Put dialogue in order

**Unit- IV**

General objective and descriptive questions

Comprehensive grammar and reading exercises.

**Text Book:**

1. Momentmal, Grundstufenlehrwerk Deutsch als Fremdsprache

**Reference Book:**

1. Maria Dallapiazza, Eduard von Jan, Til Schonherr

## OPEN ELECTIVE

<b>SMMC466A</b>	<b>STRESS MANAGEMENT</b>	<b>C</b>
		<b>6</b>

### **Overview:**

Stress management offers a range of strategies to help learners to better deal with stress and adversity in their life. Managing stress can help learners to lead a more balanced & healthier life. Stress is an automatic physical, mental and emotional response to a challenging event and a normal part of everyone's life. Negative stress can lessen the quality of life but when channeled positively, stress can lead to growth, action and change.

### **Objective and Expected Outcome:**

Through diligent individual and group study, learners will understand the complex relationship between stress and physical health, mental health & emotional health and practice a wide range of stress management techniques/grievance redressal techniques/relaxation techniques and evaluate their effectiveness in dealing with their own personal challenges.

Learners will understand through discussions & audio/video/podcasts play on -how stress works and develop sustainable development; how learners can develop their personal resources and avoid stress, recognise negative stress and its symptoms, identify the causes of unwanted stress, avoid negative stress whilst enhancing positive experience, develop a balanced lifestyle in order to control stress in the long term. Learners will be able to manage work-life balance; mapping the causes and effects of stress, evaluating stress levels and dealing with stress positively, learn about the sources and symptoms of different types of stress.

Learners will develop a Personal Action Plan for Stress Management through practical approach like effective relaxation technique, introspection & contemplation.

This course will ignite & make learners aware of their stressors and their emotional and physical reactions; recognize what can be changed; manage personal stress and work related stress respond to stressful situations by using effective relaxation techniques; moderate their physical reactions to stress; utilize their own inner resources to find greater health and well-being; overcome stress and respond to it in a positive manner & maintain an optimum level of stress.

### **Course Content:**

#### **Unit- I**



Understanding the Nature of Stress, its Symptoms, Causes, Relaxation Technique: The concept of focused & unfocused mind, the journey from unfocused to focused mind. Keeping an object as an ideal to deal with stress. The technique of Relaxation & its outcome.

### **Unit -II**

Stress & its Management with Meditative Practices through Yogic Transmission: Methods of managing stress through Meditation with Transmission & the outcome. Cumulative effect of numerous meditations on personality. Reaching the finest stages of consciousness through various tools, viz: right attitude, no expectations & acceptance.

### **Unit -III**

Stress Detox through Cleaning: Understanding the pattern of thinking, emotional reactivity & behavioral tendencies through points in heart's region. Removal of mental & emotional complexities from its roots. Dealing stress at sub-conscious level. The Primal & Proximal causes of mental & emotional states. Cleaning, its method & outcome.

### **Unit -IV**

The Overall Stress Solution- Connecting through Prayer: The Art of expressing Gratitude. Creating inner emptiness/vacuum in order to be filled up. Some pearls as solution to Stress are- The concept of passion & compassion, generosity of heart, humility & selfless intentions.

### **Text Books:**

1. Patel. Kamlesh D., Pollok Joshua "Heartfulness Way": Heart based Meditations for Spiritual Transformation Westland Publications Private Ltd, 61,2nd Floor, Silverline Building, Alpakkam, Main Road Maduravoyal, Chennai 600095.
2. Allen James "As a Man Thinketh" Paperback Publications

### **Reference Books**

- Patel. Kamlesh D., "Designing Destiny", Westland Publications Private Ltd, 61,2nd Floor, Silverline Building, Alpakkam Main Road Maduravoyal, Chennai 600095.
- Nanette Tummers, Stress Management: A Wellness Approach, Champaign, IL: Human Kinetics.
- Kottler, J. A. & Chen, D. D. (2011). Stress management and prevention: Applications to daily life (2nd Ed.). London and New York: Routledge.
- Allen Elkin, Stress Management for Dummies, Wiley Publication
- Edward A. Charlesworth and Ronald G. Nathan, Stress Management: A Comprehensive Guide to Wellness, Penguin Random House.



SMMC468A	SELF MANAGEMENT	C
		6

**Overview:**

The course on Self-Management is developed to offer the students an aspirational set of values to live by; to help them achieve a balanced life focused on a spiritual goal and an ethical material life; and to contribute to self-development & nation building.

How does it happen? To develop a set of practical and interactive curriculum spanning: Evolution of human mind (philosophy) and the good and evil of modernization, explore spiritual systems and tools that interface the ever-changing human situation with the unchanging Absolute; personal transformation and “how to” sessions for self-development. Following formats, mix and match would be used to keep the interest and attention of the students.

Talks and Lectures from Scholars and Professionals, Videos – Podcasts, DVDs Group Discussions, Workshops, Practical Sessions.

Time Expected: 50% classroom (25% listening 25% interacting) 50% off classroom (25% self-study and 25% Group/community) Volunteer work to inculcate social responsibility (2- 3 outdoor projects) Continuous assistance available from the faculty / assigned facilitators Emails and Handouts. Understanding Aspiration, Ambition, Attitudes, Aptitude, Selfishness vs Self Development. Listen to Inspiring speeches Interaction, Group discussion, Observation, Introspection, Contemplation, Meditation and Concentration, any stories of inspiration and transformation. Practice and Life Practical Sessions and Individual Attention with a couple of weeks on Integration of a spiritual life into the material, social & business lives.

**Objective and Expected Outcome:**

This course gives students an understanding of the concepts and tools needed for understanding and working on the “Self”. It is useful for harnessing the immense powers hidden “with in” the self and these are the secret tools for self-change. The powers again emerge in the self as it withdraws from body consciousness activity and attitudes.

This course will ignite creative thoughts and will develop better understanding of self & others, students will get inspired and self- motivated to pursue a balanced life which will eventually lead to honest and capable life with hopes of a better India and humanity.

Course Content

**Course Content:**

**Unit-I**

Understanding the Self-M.I.S Anatomy of the self-The mind-The intellect-The sub-conscious mind-Consciousness- The cyclic process with in the self- States of awareness- Innate and acquired qualities of the self- Powers to act.

## **Unit-II**

Process of thinking process-Developing thought pattern-Transforming thought pattern-External influences on thoughts-The power and effects of thoughts-Principles of positive thinking-Benefits of positive thinking- Methods to change thinking-Steps to change cycle of thinking.

## **Unit-III**

Powers of the self-Power to withdraw- Power to pack up and let go- Power to love or tolerate- Power to accommodate- Power to discriminate-Power to decide-Power to face- Power to co-operate- Proactivity of powers-Interactivities of powers.

## **Unit-IV**

Managing interferences Perceptual Challenges-Attitudinal Challenges-Experience Challenges-Habituation Challenges Mental positioning-Mental limits-Mental assumptions-Associated memories Development of life skills Communication skills-Body language-Verbal and Non-verbal-Team building-Nurturing relationships-Purpose of living-Time managing skills-Time wasters and time killers-3Qs-conflict management.

### **Text Books:**

- Brahma Kumaris, The Spiritual powers of the soul, Literature department, 1998  
Brahma Kumaris Ishwariya Vishwa Vidyalaya, Pandav Bhawan, Mount Abu, Rajasthan
- B.K.Chandra Shekhar, “Science of Mind Simplified”,Diamond Pocket Books(p)  
Ltd, New Delhi 110 020,2010

<b>IIIT 101</b>	<b>Harnessing the Power of the Web as a Knowledge Device</b>	<b>C</b>
		<b>6</b>

**Overview:**

This course will give the learner an understanding of internet as a medium of learning. "Internet" is a gigantic library where information about almost any subject is available in depth and up to date. Through this program the student learns to appreciate the richness of the Web and the Internet, and gets an understanding to make clear what is reality and what is false propaganda and uses his/her own intelligence or mind to investigate further.

Internet has been incredibly useful as a learning medium as it facilitates both information and communication. The Internet has increased the accessibility of education at all levels and has turned out to be a giant repository of knowledge as it is not only a great place to gather and store information but also allows its easy retrieval whenever desired. In fact, it has turned out to be better than libraries when it comes to gathering information and doing research work.

The Internet expeditiously entered the life of the humankind in the 20th century. Less than a decade back we did not know much about the modern Internet and imagine its facilities and our life with it. In few years now it has become not only the hugest information resource in the world. Internet provides unique learning opportunities as the very idea behind invention of internet was education.

Today we live in an information society where knowledge has great value and knowledge can be manifested through qualification. All the countries are using high-end technology which needs highly qualified specialists. Web can be a very effective in promoting this process.

The most important thing is the ability to work with information because it demands a student's ability to use different kinds of intellectual skills. It means that a student should be able to analyze the information he deals with, to select the facts, data adequate to the problem he investigates.

The information the student comes across in the Internet is not always helpful. The Internet is a very democratic environment where every user can locate his/her information. A lot of educational materials do not undergo any examination. Besides, we should keep in mind that reading electronic texts in the net is not like reading printed texts.

For effective education a mere access to Internet information resources is not enough. It is necessary to prepare the students beforehand to work with information. The goal of this program is to develop critical thinking of student so that he or she can use internet for effective learning.

**Objective and Expected Outcome:**

The usage of the information resources located in the Internet is not such a simple affair. It requires not only the ability to search for it in the huge ocean of the Internet, but to process it,

to use it effectively for the cognitive goals. Through this course the student will develop skills to use search engines effectively for learning and research.

The growth of the Internet has provided many opportunities people in different ways. Students consider the use of the Internet is mainly for information, social and entertainment purposes but the Internet provides huge academic and scientific information as well which makes it as a tool to learn. It provides asynchronous education to student, as they are passionate internet lovers and prefer to use web for information.

The course equips the student to find information on web and use critically and creatively, to become collaborative and cooperative workers and to solve problems.

### **Course Content:**

#### **Unit -I**

UNDERSTANDING SEARCH ENGINES: Search, History of search engines, Types of search engines, how to search efficiently, Keyword identification, authentic search, Search Engine Optimization Techniques, Legal Awareness.

#### **Unit- II**

COMPARISION OF SEARCH ENGINES: Layout and Design, Parameters/ Criteria of Various Search engines

#### **Unit-III**

AUTHENTICATION OF INFORMATION ON WEB: Authorization and authentication, Types of Authentications, Authentication Methods, requirements of authentication, Agencies that provide Authentication

#### **Unit -IV**

DESIGNING A WIKIPEDIA: Tools of designing, Hosting, Layout, HTML/Scripting Language.

#### **Text book**

Jon Duckett, "HTML & CSS: Design and build websites", Wiley, 2011

#### **Reference books**

- Bruce Croft, Donald Metzler, Trevor Strohman, "Search Engines: Information Retrieval in Practice", Pearson, 1st Edition, 2008.
- Barbara G. Friedman, "Web Search Savvy: Strategies and Shortcuts for Online Research", Lawrence, Erlbaum Associates Publishers, London, 2005.
- Richard E. Smith, "Authentication: From Passwords to Public Keys", Addison Wesley, 1st Edition,

<b>IIDH 103</b>	<b>Digital Film Making</b>	<b>C</b>
		<b>6</b>

**Overview:**

This course will allow the students to show their creativity of visualizing through the lens. Phones are now not just used for making calls or doing text, now they are used for more than anything else, that's why they are known as smartphones. Steven Soderbergh's new movie "Unsane" proves that smartphone filmmaking is ready for the big screen. Size doesn't matter anymore. In theory, having a smartphone we carry a whole film crew in our front pocket.

Students will be introduced with the 'hands on' experience to this art of filmmaking where they will actually shoot a fiction or non-fiction film of their choice.

**Objective and Expected Outcome:**

Students will learn how to shoot a film on Smartphone camera by using varied types of shots. While taking the reference of few popular works in this genre, students will develop a story of fiction or non-fiction where they will draft the storyboard for the same. In this course student will craft a proper plot for the film and will decide the different roles to be performed by the crew.

This course will inculcate in the student the art of projecting their idea with a difference. Students will prepare their shooting schedule while considering all the important points. This shooting schedule will work as a blueprint in the shooting process for the film. After the shoot is complete an appropriate style of editing will do the charisma for the students in projecting their ideas. But it is really important for them to consider the legal aspects of the films.

This course will inculcate creativity and visualization power to the students. After completing the course, these students will be able to create their own films and harness the real power of smartphones.

**Course Content**

**Unit -I**

Screening of different types of documentaries, Discussions about different styles of making a documentary, key personnel involved in production, roles, and responsibilities of different crew members .

**Unit -II**

Experimentation with all six types of documentaries, screening, and peer review of works, idea generation for documentaries, brainstorming, pitch preparation and presentation, research, recce, scripting, editing a documentary, application of montage theory, different types of montage

### **Unit -III**

Fiction idea generation, character development, script and screenplay writing, storyboarding, budgeting, casting, set design and art direction

### **Unit -IV**

Sound design, sound mastering, color grading, overall packaging of a film, film festivals, participating in film festivals, organizing screenings and discussions

### **Textbook:**

Bernard, S. C. (2015). Documentary Storytelling: Creative nonfiction on screen. CRC Press.

### **Reference book(s):**

1. Rabiger, M. (2009). Directing the Documentary. Elsevier.
2. Artis, A. Q. (2014). The Shut Up and Shoot Documentary Guide: A Down & Dirty DV production. CRC Press.
3. Field, S. (2007). Screenplay: The foundations of screenwriting. Delta.

### **Online Reference(s):**

<https://www.sociologygroup.com/documentaries-types/>

<https://www.govtech.com/education/news/the-roles-of-the-production-team.html>

<https://www.premiumbeat.com/blog/video-editing-tips-cutting-documentary/>

<https://www.studiobinder.com/blog/soviet-montage-theory/>

<https://www.masterclass.com/articles/writing-tips-for-character-development>

<https://filmdaft.com/script-vs-screenplay-difference/>

<https://www.thefilmfund.co/the-most-important-things-to-know-about-film-budgeting/>

<https://www.masterclass.com/articles/how-to-cast-a-film>



IIIT 104	Understanding the Power of Data	C
		6

### Overview:

This course is designed to provide students with hands-on experience for gaining an understanding of numbers and data for building models.

Why data is so important in our life? Many of us are knowingly or unknowingly using it but are unknown about the fact. Such as “I sleep for about 8 hours a day.”, “I usually drive at 50 km/hr.”, “If I start early then the chances that I will pass in the exam are higher.” or “Which political party will win next assembly elections?” These are nothing but statistical in nature. We are constantly gathering, organizing and analyzing information, and using it to make judgments and decisions that affect our actions.

This course aims to enable students to figure out and solve problems on their own and use technology efficiently. The activities are designed to encourage students to take accountability for their own learning. The skills the students acquire during the course are necessary for the needs and challenges of the country.

### Objective and Expected Outcome:

This course encourages students to blend theoretical and practical knowledge, and transfer it into practice. The themes on which the course is based are –

- Interesting properties of prime numbers without proofs
- Analysis of data for simple quantitative inference.
- Correlate real-world observations with theoretical knowledge.
- Compute and validate probabilities.
- Use of spreadsheets and R for practical work .
- Statistical analysis of the stock market, weather, and daily life data.

Data can be used to describe situations or events. For instance, a manufacturer might want to know something about the consumers who will be purchasing his product so he can plan an effective marketing strategy. In another situation, a buyer might survey before purchasing a product. For example, when we purchase a cell phone we look at various features and specifications provided by different companies. Further, trends in the market can be analyzed, enabling prospective buyers to make more intelligent decisions. These examples illustrate a few situations where collecting and analyzing data will help students make better decisions.

The course is about exercising the brain and learning new ideas, not to just mimic steps, procedures, and formulas. The students are expected to acquire the ability to overcome obstacles and keep trying until they reach a goal.