

**DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY**  
**Chhatrapati Sambhajnagar.**



NAAC- 'A+' Grade

**CIRCULAR /SU/CM/Revised Syllabus/NEP/88/2025**

It is hereby inform to all concerned that, on the recommendation of the Dean, Faculty of Commerce & Management; **the Academic Council at its meeting held on 09<sup>th</sup> May, 2025 has been accepted the following "Revised Subject/Degree Wise Syllabus of Under Graduate Level as per the National Education Policy-2020 under the Faculty of Commerce & Management run at all Affiliated Colleges, Dr. Babasaheb Ambedkar Marathwada University.**

Sr.No.	Courses	Semester
1.	B.Com	IIIrd & IV
2.	B.Com (E-Commerce)	IIIrd & IV
3.	B.B.A	IIIrd & IV
4.	B.C.A	IIIrd & IV
5.	B.C.M	IIIrd & IV

**This is effective from the Academic Year 2025-26 and Onwards as per appended herewith.**

All concerned are requested to note the contents of this circular and bring notice to the students, teachers and staff for their information and necessary action.

University Campus,  
Chhatrapati Sambhajnagar  
-431 004.

REF.NO. SU/COM/2025-26 | 1131-99

Date:- 05/07/2025.

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*Deputy Registrar*  
*Syllabus Section.*

**Copy forwarded with to Information and Necessary Action:-**

- 1] The Head, concerned Department,
  - 2] The Director, Board of Examination & Evaluation,
  - 3] The Director, University Network & Information Centre, UNIC, with a **request to upload this Circular on University Website.**
- Dr. Babasaheb Ambedkar Marathwada University Chhatrapati Sambhajnagar.

**DR. BABASAHEB AMBEDKAR  
MARATHWADA UNIVERSITY,  
CHHATRAPATI SAMBHAJINAGAR**



(Three Year/Four Years(Hons)/Four Years (Hons with Research)

**B.B.A.**

**IIIrd and IVth Semester**

**As per National Education Policy-2020**

**For Affiliated Colleges Only**

**Faculty of Commerce & Management Science.**

**From the Academic Year 2025-26 & Onwards.**

### B.B.A. Second Year (3rd Semester) Subject Structure

Note: **"Retail Management"** course will be offered in the third semester as GE/OE-3 for students other than Commerce Management Faculty.

Sr.No.	Course Type	Third Semester			Total Credits
		Course Code	Course Name	Credits	
1	<b>Major (Core) Mandatory</b>				8
	Group-A: <b>(Human Resource Management)</b>	DSC-7	Employability skills	4	
		DSC-8	Human Factor in Business	4	
	Group-B: <b>(Finance)</b>	DSC-7	Direct Taxation	4	
		DSC-8	Financial Modelling	4	
	Group-C: <b>(Marketing)</b>	DSC-7	Behavioural Marketing	4	
		DSC-8	Brand Management	4	
2	<b>Major. Elective</b>	---	---	---	---
3	<b>Minor</b> (Choose any one Group other than Major Group)				4
	Group-A: <b>(Human Resource Management)</b>	MH-1.1	Basics of Employability skills	2	
		MH-1.2	Fundamentals of Human Factor in Business	2	
	Group-B: <b>(Finance)</b>	MF-1.1	Basics of Direct Taxation	2	
		MF-1.2	Introduction to Financial Modelling	2	
	Group-C: <b>(Marketing)</b>	MM-1.1	Fundamentals of Behavioural Marketing	2	
		MM-1.2	Fundamentals of Brand Management	2	
4	<b>GE/OE (Generic/Open Elective)</b> (Choose any one from pool of courses) It should be chosen compulsorily from the faculty other than that of Major	GE/OE-3		2	2
5	<b>VSC (Vocational Skill Courses)</b> (Choose any one from pool of courses)	VSC-2.1	Job Design & Analysis	2	2
		VSC-2.2	Fund Flow Cash Flow Analysis	2	
		VSC-2.3	Market Survey	2	
6	<b>SEC</b>	---	---	---	---
7	<b>AEC (Ability Enhancement Courses)</b> (Common for all faculty)	AEC-3	English (To be offered common by University)	2	2
8	<b>VEC</b>	VEC-2	Environmental Studies	2	2
9	<b>IKS</b>	---	---	---	---
10	<b>OJT</b>	---	---	---	---
11	<b>FP (Field Project)</b>	---	---	---	---
12	<b>CEP</b>	---	---	---	---
13	<b>CC (Co-curricular Courses)</b> (Common for all faculty)	CC-3	Cultural Activity/NSS, NCC	2	2
14	<b>RM</b>	---	---	---	---
15	<b>RP</b>	---	---	---	---
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**MAJOR ( CORE ) MANDATORY  
GROUP 'A': HUMAN RESOURCE MANAGEMENT**

Subject Title	Employability Skills.		
Subject Reference No.	DSC-7	No. of Credits	4
		No. Of Periods/Week	4
		Assignment/Sessional	40
		Semester Examination	60
<p style="text-align: center;"><b>Course Objectives</b> At the end of the course, students will be able to</p>			
1	To exhibit improved self-awareness, presentation abilities, and personal growth through the cultivation of behavioral skills.		
2	To apply effective communication strategies, and they will demonstrate competence in verbal as well as nonverbal communication.		
3	To effectively transition from campus to the professional workplace by demonstrating essential networking abilities, including the use of social and professional networking skills and job portals to enhance their employability and career opportunities.		
4	To utilize basic computer applications and internet to take advantage of IT developments in the industry.		
<b>Pre-Requisite</b>	Students should have basic communication skills and familiarity with using computers and the ability to browse internet.		<b>Number of Lectures</b>
<b>Unit-I</b>	<b>Behavioral Skills:</b> Emotional Intelligence-Personal Strength Analysis: Self-awareness, Confidence Building – Perception Management: Display Professionalism at institute and workplace- Ethics, Values C Etiquette: Punctuality, Law abidingness and workplace behavior and professional ethics- Role Modeling: Adopting best practices and draw inspiration from individual success stories to support personal development.		<b>15</b>
<b>Unit-II</b>	<b>Communication Skills:</b> Communication Process- Barriers to Communication- Verbal Communication: writing of Job application, cover letters and Business letters – Office Drafting: Notice, Circular, Memo-Business Report – Listening Skills- Public Speaking C Presentations. -Non-Verbal Communication: Maintain Personal Hygiene and Professional Appearance- Body Language for positive impression- Different spatial zones- Role of tone in communication		<b>15</b>
<b>Unit-III</b>	<b>IT Skills</b> Work with MS Office viz., word, excel, PowerPoint etc.- Use of internet for finding out various data pertaining to the trade- Use of Job Portals for finding opportunities		<b>10</b>



**MAJOR (CORE) MANDATORY  
GROUP 'A': HUMAN RESOURCE MANAGEMENT**

Unit-IV	<b>Campus to Work:</b> Interview basics, Planning for interview, preparing appropriate Resume for the job, Preparing for essential Selection Tests- Networking Skills: Essentials of Social Networking Skills, Essential Networking Skills for the Job.	10
Unit- V	<b>Critical Thinking s Problem Solving:</b>	10
	Problem solving- Decision making- Lateral Thinking- Time Management and Prioritization	

<b>Recommend ed Books</b>	<ul style="list-style-type: none"> <li>• Daniel Goleman, Emotional Intelligence: Why It Can Matter More Than IQ, Bantam books. 1995. New York</li> <li>• Shital Kakkar Mehra, Business Etiquette: A Guide for the Indian Professional, HarperCollins India. 2012</li> <li>• Courtland L. Bovee C John V. Thill, Business Communication Today, Pearson Education, 15th Edition (Global Edition). 2020</li> <li>• Meenakshi Raman C Prakash Singh, Business Communication, Oxford University Press, 2nd Edition. 2012</li> <li>• Gangadhar Joshi, From Campus to Corporate: Your Roadmap to Employability, SAGE Publications India Pvt Ltd. 2015</li> <li>• "Creative Problem solving for Managers" by Tony Proctor</li> </ul>
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**MAJOR ( CORE ) MANDATORY  
GROUP 'A': HUMAN RESOURCE MANAGEMENT**

Subject Title	Human Factor in Business.		
Subject Ref. No.	DSC-8	No. of Credits	4
		No. of Periods / Week	4
		Assignments / Sessional	40
		Semester Examination	60

**Course Objectives**

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

1)	To have the basic understanding people behaviour in Business.
2)	To know the change and adaptability is the foundation of Business.
3)	Understanding Role of Emotional Factor in Business.
4)	To know Corporate social Responsibility . (CSR).
5)	To understand handling responsibility is the important part of working.

Pre Requisite	The students are expected to know the Basic Human factors required for Business.	Number of Lectures
Unit-I	<p>Introduction : Basic understanding the role of People—Employees, managers, customers, and stakeholders—play in the success, culture, and operations of a business.</p> <p>Businesses that consider user and employee needs in processes, products, and environments tend to perform better.</p> <p>Engaged employees are more productive, innovative, and committed</p> <p>Low engagement leads to low turnover, poor performance, and low morale</p>	15
Unit – I	<p>Motivation and Rewards</p> <p>Recognition, compensation, and career opportunities boost morale.</p> <p>Teamwork and Collaboration :strong teamwork leads to synergy and better problem-solving.</p>	15

**MAJOR ( CORE ) MANDATORY  
GROUP 'A': HUMAN RESOURCE MANAGEMENT**

	Poor collaboration :can result in inefficiency and workplace conflict Unfair treatment or lack of incentives demotivates employees.	
<b>Unit-III</b>	<p><b>Ethical and Social Responsibility:</b></p> <p>Social responsibility (CSR) refers to going beyond profit to contribute positively to society and the environment—often seen through community service, sustainable practices, ethical supply chains.</p> <p>Ethics and Responsibility.</p> <p>Business ethics encompasses laws, norms, and values that guide corporate behavior—for example: no bribery, fair treatment of employees, Honest customer dealing.</p> <p>Individual responsibility is about recognizing and acting on ethical principles within one's role, accepting consequences for our choices .</p> <p>Leadership plays a critical role: clear codes of conduct, ethics training, whistleblower protection, and ethical culture help ensure responsible outcomes</p>	<b>20</b>
<b>Unit-IV</b>	<p><b>Adaptability to Change</b></p> <p>People's willingness and ability to adapt to change is crucial during transitions (e.g., digital transformation, mergers. )</p> <p>Individual responsibility is about recognizing and acting on ethical principles within one's role, accepting consequences for our choices .</p> <p>Leadership plays a critical role: clear codes of conduct, ethics training, whistle blower protection, and ethical culture help ensure responsible outcomes</p>	<b>10</b>
<b>Text Books</b>	Human Factor in Management -Organisational Behaviour. M.N. Rubrabasavarj – Himalaya Publication.	
<b>Additional Reference Books</b>	<p>1)Organisation Development skills for competitive Edge: Biswajeet Pattanayak.S.Ravishankar.</p> <p>2)Business Ethics-Manisha Paliwal : New Age International Publication</p> <p>3)Chapter 14- of Organisational Development-Behavioral Science Interventions for Organisation. Wendell. L . French . Cecil .H. Bell Veena Vohra.</p>	

**MAJOR ( CORE ) MANDATORY**

**GROUP 'B' - FINANCE**

Subject Title	<b>Direct Taxation</b>		
Subject Ref. No.	DSC -7	No. of Credits	4
		No. of Periods/Week	4
		Assignment/ Sessional	40
		Semester Exam	60

**COURSE OBJECTIVES**

1.	To enable the students to identify the basic concepts, definitions and terms related to Income Tax
2.	To enable the students to determine the residential status of an individual & scope of total income.
3.	To enable the students to discuss the various deductions under Chapter VI-A of the Income Tax Act – 1961.
4.	To enable the students to compute the net total taxable income of an individual.

**Pre-requisite :** Students should have basic knowledge of Taxation

Unit	Contents	Number of Lectures
Unit-1:	<b>Introduction to Income Tax:</b> Introduction of Income Tax Act, 1961, Definitions and features of taxes. Income tax concepts: Assessee, Deemed Assessee, Assessment Year, Previous Year, person, Income, Total income, Capital vs Revenue receipts. Residential Status & its effect on taxation, Income exempt from Tax. Agriculture Income.	15
Unit-2:	<b>Heads of Income-Part I:</b> <u>Salaries</u> : Definition & Concepts, Basis of charge, permissible deduction's, Computation of salary income. (Theory & Numerical). <u>House property</u> : Basis of charge, Permissible deductions and computation of income from house property. (Theory & Numerical).	15
Unit-3:	<b>Heads of Income-Part II:</b> <u>Capital gains</u> : Definition & Concepts, Basis of charge, Permissible deductions and computation of income from capital gains. (Theory & Numerical). <u>Profits &amp; gains from business and profession</u> : Definition & Concepts, Basis of charge, permissible deductions, Computation of income from Profits and gains from business and profession. (Theory & Numerical). <u>Income from other sources</u> : Definition & Concepts, Basis of charge, Permissible deductions (Theory & Numerical).	15



Unit-4:	<b>Gross Total Income &amp; Tax Management:</b> Computation of Gross, Net total income based on 5 heads, Set-off and carry forward of losses, Deductions under Sec. 80, Computation of Income Tax Liability, Advanced Payment of Tax, TDS, Tax Planning & Tax Evasion, Deductions to be made in computing total income, Deductions in respect of certain payments and Deductions in respect of certain income.	15
Text Books & Additional Reference Books	<b><u>Text Books:-</u></b> <i>Direct Taxes – By Ravi Kishore, By Bhagwati Prasad, J. P Jakhotiya.</i> <b><u>Reference Books:-</u></b> <i>Direct Taxes – Law and Practice - by Dr. Vinod K. Singhania &amp; Dr. Monica Singhania</i> <i>Direct Tax Laws and Practice - by T.N. Manoharan</i> <i>Direct Taxation - by CA Ahuja &amp; Dr. Ravi Gupta</i> <i>Income Tax Law &amp; Practice" by Gaur &amp; Narang</i>	

**MAJOR ( CORE ) MANDATORY****GROUP 'B' - FINANCE**

Subject Title	Financial Modelling		
Subject Ref. No.	DSC- 8	No. of Credits	4
		No. of Periods/Week	4
		Assignment/ Sessional	40
		Semester Exam	60

**COURSE OBJECTIVES**

1.	To understand the concepts and importance of financial modeling in business decision-making.
2.	To apply Excel tools and functions to develop integrated financial models.
3.	To analyze historical data and forecast future financial performance using financial modeling techniques.
4.	To evaluate business valuation using various methods through models.
5.	To design and present investment or project-based financial models to aid strategic decision-making.

**Pre-requisite:** Students should have basic knowledge of Financial Management

Unit	Contents	Number of Lectures
Unit-1	Introduction to Financial Modeling: Meaning, basics, Benefits and Uses of Financial Modeling. Importance and Application in Business, Types of Financial Models, Excel as a Modeling Tool, Best Practices in Modeling, Introduction to Excel functions: Financial, Logical, Lookup, and Statistical.	10
Unit-2	Building Financial Statements Model: Input Sheet and Assumptions, Modeling the Income Statement, Modeling the Balance Sheet, Modeling the Cash Flow Statement, Linking Financial Statements, Error checking and model validation.	15
Unit-3	Financial Ratios: Ratio analysis of industries, Du point Analysis, Peer to peer analysis, Preparation of Financial Analysis report on an industry.	10
Unit-4	Financial Management: Time value of money, Long term financing, Cost of capital, Measure of Leverage, Budgets, Types of Budgets.	10

Unit-5	Equity Research Modeling:  Prepare an Income Statement, Balance sheet, Cash Flow Statement, Geographic Revenue Sheet, Segment, Revenue Sheet, Cost Statement, Debt Sheet, Analyze Revenue Drivers, Forecast Geographic & Segment Revenues, Cost Statement, Debt, Income Statement, Balance Sheet, and Cash Flow Statement, Perform Adjustments, Income Statement - Compute Margins, Balance Sheet -Compute Ratios, Cash Flow Statement Projection, Valuation- Discounted Cash Flow Method (DCF), Valuation – Relative Valuation (Football Field Chart), Valuation – Assumptions for Valuation Model, Prepare Valuation Model, Prepare Presentation Sheet, Prepare Company Overview , Sector Overview.	15
Text Books & Additional Reference Books	<p><u><b>Text Books:-</b></u></p> <ol style="list-style-type: none"> <li>1) Financial Modeling Using Excel and VBA by Chandan Sengupta, John Wiley &amp; Sons</li> <li>2) Mastering Financial Modeling in Microsoft Excel – Alastair L. Day</li> <li>3) Practical Financial Modeling – Jonathoan Swan</li> </ol> <p><u><b>Reference Books: -</b></u></p> <ol style="list-style-type: none"> <li>1) Business Data Analysis using Excel – David Whigham – Oxford University Press</li> <li>2) Building Financial Models with Microsoft Excel: A Guide for Business Professionals, K. Scott Proctor, 2nd Edition, John Wiley &amp; Sons</li> <li>3) Advanced Modeling in Finance using Excel and VBA By Mary Jackson, Mike Staunton, John Wiley &amp; Sons .</li> <li>4) Financial Modeling Module, NSE Academy.</li> </ol>	

MAJOR ( CORE) MANDATORY				
GROUP 'C' - MARKETING				
Subject Title	Behavioral Marketing			
Subject Ref. No.	DSC-7	No. of Credits		4
		No. of Periods/Week		4
		Assignment/ Sessional		40
		Semester Exam		60
COURSE OBJECTIVES				
1.	Understand the basics of the behavioral marketing and difference between the traditional and behavioral marketing.			
2.	Apply key behavioral theories and models to explain real-world marketing scenarios.			
3.	Analyze how marketing strategies can be tailored using insights from consumer behavior research in Behavioral Marketing.			
4.	Evaluate the stages of the consumer decision-making process, from problem recognition to post-purchase evaluation and the changes happening in the customer behavior accordingly.			
5.	Conduct a basic consumer behavior study (e.g., surveys, focus groups) and present data-driven marketing recommendations as per the concepts of Behavioral Marketing.			
Pre-requisite: Students Basic understanding of marketing principles and consumer behavior is essential to grasp how psychological and social factors influence buying decisions.				
Unit	Contents			Number of Lectures
Unit-1:	Introduction to Behavioral Marketing: Definition, characteristics and Scope of Behavioral Marketing; Importance of understanding consumer behavior; Difference between traditional and behavioral marketing; Consumer behavior research methods; Role of marketing in influencing consumer decisions			12
Unit-2:	Psychological Influences in Behavioral Marketing: Perception: Process and Implications in Marketing, Learning Theories: Classical and Operant Conditioning; Motivation and Consumer Needs (Maslow's Hierarchy of Needs); Attitudes and Attitude Change; Personality and Self-concept in Consumer Choices			12
Unit-3:	Social and Cultural Influences Affecting Behavior: Group Influence; Reference Groups and Opinion Leaders, Social Class and Consumer Behavior.			12



	Culture, Sub-culture and Cross-cultural Differences, Family Life Cycle and Buying Behavior, Role of Social Media in shaping Consumer Behavior.	
Unit-4:	<b>The Consumer Decision-Making Process:</b> Stages in the Decision-Making Process; Problem Recognition, Information Search; and Evaluation of Alternatives; Purchase Decision and Post-Purchase Behavior; Types of Consumer Decision-Making: Routine, Limited, and Extensive; Role of Emotions and Cognitive Biases in Decision-Making.	12
Unit -5	<b>Applications and Emerging Trends in Behavioral Marketing:</b> Behavioral Segmentation and Targeting; Behavioral Pricing Strategies; Marketing strategies as per the Behaviour of consumers; Behavioral Insights in Digital Marketing; Nudging and Choice Architecture; Ethical Issues in Behavioral Marketing.	12
Text Books & Additional Reference Books	<p><b><u>Text Books:-</u></b></p> <ol style="list-style-type: none"> <li>1. Loudon, D. L., &amp; Della Bitta, A. J. (4th ed.). <i>Consumer Behaviour</i>. Tata McGraw-Hill.</li> <li>2. Schiffman, L. G., &amp; Kanuk, L. L. (8th ed.). <i>Consumer Behaviour</i>. Prentice Hall.</li> <li>3. Nair, S. R. (2020). <i>Consumer behaviour in Indian perspective</i> (2nd ed.). Himalaya Publishing House.</li> <li>4. Nair, S. R. (2025). <i>Consumer behaviour: Text and cases</i> (1st ed.). Himalaya Publishing House.</li> <li>5. Kumar, N., &amp; Nair, S. R. (2017). <i>Consumer behaviour and marketing communication</i>. Himalaya Publishing House</li> </ol> <p><b><u>Reference Books:-</u></b></p> <ol style="list-style-type: none"> <li>1. Hawkins, D. I., Best, R. J., &amp; Coney, K. A. (9th ed.). <i>Consumer Behaviour: Building Marketing Strategy</i>. Tata McGraw-Hill.</li> <li>2. Solomon, M. R. <i>Consumer Behavior</i>. Pearson.</li> <li>3. Mothersbaugh, D. L., &amp; Hawkins, D. I. <i>Consumer Behavior</i>. McGraw-Hill.</li> <li>4. Kumara, R. (2010). <i>Consumer behaviour</i>. Himalaya Publishing House.</li> <li>5. Tyagi, C. L., &amp; Kumar, A. (2004). <i>Consumer behaviour</i>. Atlantic Publishers &amp; Distributors.</li> <li>6. Kumar, S. R. (2013). <i>Consumer behaviour: The Indian context (concepts and cases)</i> (2nd ed.). Pearson Education India.</li> <li>7. Gupta, S. L., &amp; Pal, S. (2011). <i>Consumer behaviour: An Indian perspective</i> (2nd ed.). Sultan Chand &amp; Sons.</li> </ol>	

MAJOR (CORE) MANDATORY				
GROUP 'C' - MARKETING				
Subject Title	Title: Brand Management			
Subject Ref. No.	DSC-8	No. of Credits		4
		No. of Periods/Week		4
		Assignment/ Sessional		40
		Semester Exam		60
COURSE OBJECTIVES				
1.	To understand the fundamental concepts of branding and brand development.			
2.	To analyze the role of branding in consumer decision-making.			
3.	To explore brand positioning, equity, and personality strategies.			
4.	To study the brand lifecycle and techniques of brand communication.			
5.	To introduce the role of digital branding and brand management in a global context.			
Pre-requisite: Students should have basic knowledge of Banking and Indian Financial System				
Unit	Contents			Number of Lectures
Unit-1:	Introduction to Branding - Definition and scope of brand management - Importance of branding in marketing - Brand vs Product - Types of brands and brand elements			15
Unit-2:	Brand Positioning and Equity - Brand positioning strategies - Building strong brands - Sources and measures of brand equity - Keller's Brand Equity Model			15
Unit-3:	Brand Identity and Architecture - Brand personality and identity			15

	<ul style="list-style-type: none"> <li>- Brand image vs identity</li> <li>- Brand architecture (house of brands vs branded house)</li> <li>- Brand extension and stretching</li> </ul>	
Unit-4:	Brand Communication and Trends <ul style="list-style-type: none"> <li>- Integrated brand communication</li> <li>- Co-branding, rebranding, and brand revitalization</li> <li>- Measuring brand performance</li> <li>- Digital branding and social media</li> <li>- Global branding strategies</li> </ul>	15
Text Books & Additional Reference Books	<p><b><u>Text Books:-</u></b> - Kevin Lane Keller – Strategic Brand Management, Pearson          - Kapferer Jean-Noël – The New Strategic Brand Management, Kogan Page</p> <p><b><u>Reference Books:-</u></b></p> <ul style="list-style-type: none"> <li>- S. Ramesh Kumar – Managing Indian Brands, Vikas Publishing</li> <li>- Harsh V. Verma – Brand Management: Text and Cases, Excel Books</li> <li>- Y.L.R. Moorthi – Brand Management: The Indian Context, Vikas Publishing</li> </ul>	

**MINOR**

**Group 'A'-Human Resource Management**

<b>Subject Title</b>	<b>Basics of Employability Skills</b>		
<b>Subject Reference No.</b>	<b>MH 1.1</b>	<b>No. of Credits</b>	2
		<b>No. of Periods/Week</b>	2
		Assignment sessional	20
		Semester Examination	30
<b>Course Objectives</b>			
<p>At the end of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Exhibit improved self-awareness and personal growth through the cultivation of basic behavioural skills.</li> <li>2. Apply fundamental communication strategies and demonstrate competence in verbal as well as non-verbal communication</li> <li>3. Utilize basic IT skills and understand how to leverage job portals to enhance their employability.</li> </ol>			
<b>Pre-requisite</b>	Students' Basic understanding of Human Resource Management		No of lectures
<b>Unit-I:</b> Fundamentals of Behavioural skills and Communication Skills	<b>Behavioural Skills</b> - Emotional Intelligence: Definition and its importance <b>Ethics and Values:</b> Basic workplace behaviour, ethics, values, and etiquette <b>Communication Skills:</b> Concept, Elements and steps in the communication process, barriers to communication, <b>Office Drafting Basics:</b> Notice, Agenda, Circular, and Memo (Formats and purpose)		08 Lectures
<b>Unit-II:</b> Professional Communication and Soft Skills	<b>Basic Professional Writing:</b> Writing a Job application and Cover letters <b>Public Speaking and Presentation Basics:</b> Planning and delivering presentations <b>Interview Preparation:</b> Interview basics and planning for an interview. Requisites for Preparing an appropriate Resume for the job <b>Decision Making:</b> Concept, Process <b>Time Management:</b> Concept, need and Prioritization		12 Lectures
<b>Unit III :</b> Fundamental IT Skills	<b>MS Office Basics:</b> Introduction to the use of MS Office applications (Word, Excel, PowerPoint). <b>Job Portals:</b> Introduction to the concept and basic use of Job Portals for finding opportunities <b>Networking Skills:</b> Concept, need and advantages of networking, Essential Networking Skills for the Job		10 Lectures
<b>Recommended Books</b>	<ol style="list-style-type: none"> <li>1. Emotional Intelligence: Daniel Goleman</li> <li>2. Business Communication (Second Edition): Mallika Nawal</li> <li>3. Fundamentals of Information Technology: Anoop Mathew &amp; S. Kavitha Murugesan</li> <li>4. Business Communication (3<sup>rd</sup> ed): Bell/Smith/Islam</li> </ol>		



Kumara, R. (2010). Consumer behaviour. Himalaya Publishing House  
Tyagi, C. L., & Kumar, A. (2004). Consumer behaviour. Atlantic Publishers & Distributors  
Kumar, S. R. (2013). Consumer behaviour: The Indian context (concepts and cases) (2nd ed.). Pearson Education India  
Gupta, S. L., & Pal, S. (2011). Consumer behaviour: An Indian perspective (2nd ed.). Sultan Chand & Sons

**MINOR**

**Group 'A'-Human Resource Management**

<b>Subject Title</b>	<b>Fundamentals of Human Factor in Business</b>		
<b>Subject Reference No.</b>	<b>MH 1.2</b>	<b>No. of Credits</b>	<b>2</b>
		<b>No. of Periods/Week</b>	<b>2</b>
		Assignment sessional	20
		Semester Examination	30
<b>Course Objectives</b>			
<p>At the end of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Gain a basic understanding of the role of people (employees, managers, customers, and stakeholders) in business success.</li> <li>2. Understand the fundamental concepts of motivation and teamwork in a business setting.</li> <li>3. Know the basics of Corporate Social Responsibility (CSR), business ethics, and adaptability to change.</li> </ol>			
<b>Pre-requisite</b>	Knowledge of basics of Organisational Behaviour and Human Resource Management		No of lectures
<b>Unit-I: Foundations of Human Behaviour</b>	<b>Human Behaviour in Organisations-</b> Concept, causes, <b>Personality-</b> Types, Determinants, The Big Five Model <b>Perception-</b> Process, Organisational applications of Perception, Impression Management <b>Attitudes-</b> Concept, Functions of Attitudes, Work related attitudes, Changing attitudes <b>Values-</b> Concept, types, Attitude-Value relationship		12 Lectures
<b>Unit-II: Group Dynamics</b>	<b>Group Dynamics:</b> Concept, nature, types, stages of group development, advantages & pitfalls of group, Determinants of group behaviour, conflicts		08 Lectures
<b>Unit III: Emerging challenges in HFB</b>	Globalisation of workplaces, Managing employee diversity, Changing demographics of workforce, Changed employee expectations, Technology transformation, Promoting ethical behaviour and CSR		10 Lectures
<b>Recommended Books</b>	1 Human Factor in Management - Organisational Behaviour - M.N. Rubrabasavaraj - Himalaya Publication 2. Organisational Behaviour- John W Newstrom – McGraw Hill Publication 3. Organisation Development skills for competitive Edge - Biswajeet Pattanayak, S. Ravishankar 4. Organizational Behaviour : K . Aswathappa - Himalaya Publication		

Subject Title	: Basics of Direct Taxation		
Subject Type/Ref. No.	: Minor/Group B(Finance )/ MF1.1	No. of Credits	: 2
		No. of Periods / Week	: 30 / 2
		Assignments / Sessional	: 20
		Semester Examination	: 30
<b>Course Objective:</b> To develop foundational understanding of the basic concepts, residential status, taxable income, and computation framework of direct taxes.			
CO #	Course Outcome	BTL	
CO1	Explain the fundamental concepts and components of the Indian direct taxation system.	BTL 2 – Understand	
CO2	Classify residential status and determine incidence of tax for individuals using basic provisions.	BTL 3 – Apply	
CO3	Compute gross total income and simple taxable income under relevant heads using foundational rules.	BTL 4 – Analyse	

Unit#	Unit Contents	Lectures /Unit
Unit – I	<b>Introduction to Direct Taxation (Foundational Concepts)</b> <ul style="list-style-type: none"> <li>• Meaning, nature, and scope of direct taxes</li> <li>• Overview of the Indian Tax System</li> <li>• Important definitions under the Income-tax Act, 1961</li> <li>• Assessment year, Previous year</li> <li>• Person, Assesse, Income, Gross Total Income</li> <li>• Exempted Incomes (basic understanding only)</li> <li>• Role of CBDT &amp; Administration of Direct Taxes</li> </ul>	10
Unit – II	<b>Residential Status &amp; Tax Incidence</b> <ul style="list-style-type: none"> <li>• Concept of Residential Status (Individual only)</li> <li>• Criteria for Resident, Resident but Not Ordinarily Resident (RNOR), Non-Resident</li> <li>• Incidence of tax based on residential status</li> <li>• Basic rules for income deemed to accrue or arise in India</li> <li>• Simple numerical illustrations for classification</li> </ul>	10
Unit – III	<b>Computation of Gross Total Income (Basic Level)</b> <ul style="list-style-type: none"> <li>• Basic conceptual understanding of heads of income <ul style="list-style-type: none"> <li>◦ Income from Salary (introduction + simple problems)</li> <li>◦ Income from House Property (only self-occupied/let out basics)</li> <li>◦ Income from Other Sources (common items only)</li> </ul> </li> <li>• Deductions under Chapter VI-A (only commonly used sections – 80C, 80D, 80G: overview)</li> <li>• Simple computation of Gross Total Income (GTI) and Taxable Income (very basic level)</li> <li>• Introduction to new tax regime vs old tax regime (conceptual)</li> </ul>	10

**Text Books&Hands-On Additional Resources :**

1. Singhanian, V.K. & Monica Singhanian – Students' Guide to Income Tax (Basic Concepts Edition)
2. Gaur & Narang – Income Tax Law
3. Ahuja & Gupta – Simplified Approach to Income Tax
  - Income-tax Act, 1961 (Bare Act – Student Edition)
  - CBDT Official Website (for basic circulars and FAQs)
  - NCERT / CBSE Commerce basics for tax concepts (as supplementary reading)

Subject Title	:	Introduction to Financial Modelling		
Subject Type/Ref. No.	:	Minor/Group B (Finance )/ MF1.2	No. of Credits	: 2
			No. of Periods / Week	: 30 / 2
			Assignments / Sessional	: 20
			Semester Examination	: 30
<b>Course Objective:</b> To enable learners to understand the foundational concepts of financial modelling for business decision-making.				
<b>At the end of the course, students will be able to:</b>				
<b>CO #.</b>	<b>Course Outcome</b>			<b>Bloom's Level (BTL)</b>
<b>CO1</b>	Explain the fundamental concepts, structure, and purpose of financial models used in business decision-making.			<b>BTL 2 – Understand</b>
<b>CO2</b>	Apply essential spreadsheet functions to build simple financial calculations and templates.			<b>BTL 3 – Apply</b>
<b>CO3</b>	Construct a basic financial model using step-by-step logic for a business scenario.			<b>BTL 4 – Analyse/Create (Intro level)</b>

Unit#	Unit Contents	Lectures /Unit
<b>Unit – I</b>	<b>Fundamentals of Financial Modelling</b> <ul style="list-style-type: none"> <li>• Meaning, scope, and applications of financial modelling</li> <li>• Types of financial models (intro only: projection model, valuation model, budgeting model)</li> <li>• Structure and logic of a financial model</li> <li>• Steps in building a model</li> <li>• Importance of assumptions &amp; scenario logic</li> <li>• Overview of spreadsheets as a modelling tool</li> </ul>	<b>10</b>
<b>Unit – II</b>	<b>Spreadsheet Skills for Financial Modelling (Hands-on Basics)</b> <ul style="list-style-type: none"> <li>• Spreadsheet interface &amp; layout: cells, ranges, formulas</li> <li>• Essential functions for modelling: <ul style="list-style-type: none"> <li>◦ Basic math functions (SUM, AVERAGE, COUNT)</li> <li>◦ Logical functions (IF, AND, OR)</li> <li>◦ Date &amp; time functions (TODAY, EOMONTH)</li> <li>◦ Financial functions (PMT, RATE, FV—intro only)</li> </ul> </li> <li>• Data validation, formatting, absolute vs relative referencing</li> <li>• Building simple templates: revenue sheet, cost sheet</li> </ul>	<b>10</b>
<b>Unit – III</b>	<b>Building a Simple Financial Model (Application)</b> <ul style="list-style-type: none"> <li>• Identifying model objective and assumptions</li> <li>• Structuring input sheet, calculation sheet, and output sheet</li> <li>• Creating a basic projection model: <ul style="list-style-type: none"> <li>• Sales projections</li> <li>• Cost estimates</li> <li>• Profit &amp; loss summary</li> </ul> </li> <li>• Simple scenario analysis (best case &amp; worst case – conceptual)</li> </ul>	<b>10</b>



**Fundamentals of Behavioral Marketing Syllabus  
(Minor, Group 'C'-Marketing)**

Detail	Specification
Subject Title	Fundamentals of Behavioural Marketing
Subject Ref. No.	MM-1.1
No. of Credits	2
No. of Periods/Week	2
Assignment/Sessional Marks	20
Semester Exam Marks	30

**Course Objectives**

- To understand the behavioral aspects influencing consumer decisions.
- To explore the factors shaping marketing behavior.
- To apply behavioral insights for effective marketing strategies.

**Pre-requisite**

Students' Basic understanding of marketing principles and consumer behavior is essential to grasp how psychological and social factors influence buying decisions.

**Syllabus Content**

Unit	Topic Details	Number of Lectures
Unit-1: Introduction to Behavioral Marketing	Concept, scope, and significance of behavioral marketing, Difference between behavioral and traditional marketing, Understanding consumer psychology and behavior, Role of behavioral insights in marketing strategies	10
Unit-2: Consumer Decision making & Influences	Consumer decision-making process, Behavioral segmentation and targeting strategies, Role of family, reference groups, and opinion leaders, Cultural and social trends influencing consumer choices	10
Unit-3: Recent Trends in Behavioral Marketing	Impact of social media and digital behavior, Neuromarketing as a tool for understanding consumer responses, Ethical Issues in Behavioral Marketing	10

**Text Books**

Loudon, D. L., & Della Bitta, A. J. (4th ed.). Consumer Behaviour. Tata McGraw-Hill.  
 Schiffman, L. G., & Kanuk, L. L. (8th ed.). Consumer Behaviour. Prentice Hall.  
 Nair, S. R. (2020). Consumer behaviour in Indian perspective (2nd ed.). Himalaya Publishing House.  
 Nair, S. R. (2025). Consumer behaviour: Text and cases (1st ed.). Himalaya Publishing House.  
 Kumar, N., & Nair, S. R. (2017). Consumer behaviour and marketing communication. Himalaya Publishing House.

**Reference Books**

Hawkins, D. I., Best, R. J., & Coney, K. A. (9th ed.). Consumer Behaviour: Building Marketing Strategy. Tata McGraw-Hill  
 Solomon, M. R. Consumer Behavior. Pearson.  
 Mothersbaugh, D. L., & Hawkins, D. I. Consumer Behavior. McGraw-Hill

**Brand Management Syllabus (Minor, Group 'C' - Marketing)**

Detail	Specification
Subject Title	Fundamentals of Brand Management
Subject Ref. No.	MM-1.2
No. of Credits	2
No. of Periods/Week	2
Assignment/Sessional Marks	20
Semester Exam Marks	30

**Course Objectives**

To understand the fundamental concepts of brand, branding and brand management  
To explore brand positioning and equity.  
To understand the branding strategies and ethical issue in brand management.

**Pre-requisite**

Students should have basic knowledge of Brands.

**Syllabus Contents**

Unit	Topic Details	Number of Lectures
Unit-1: Introduction to Branding	Brand-Meaning- Characteristics, Brand vs Product; Types of brands and brand elements. Definition and scope of Brand management; Importance of branding in marketing;	10
Unit-2: Brand Positioning and Equity	Process of brand creation and brand development, Brand identity and image – concepts, Brand positioning and differentiation, Keller's Brand Equity Model.	10
Unit-3: Branding Strategies	Brand extension, co-branding, and rebranding strategies, Managing global and local brands, Ethical issues in brand management	10

**Text Books**

Kevin Lane Keller - Strategic Brand Management, Pearson  
Kapferer Jean-Noël - The New Strategic Brand Management, Kogan Page

**Reference Books**

S. Ramesh Kumar - Managing Indian Brands, Vikas Publishing  
Harsh V. Verma - Brand Management: Text and Cases, Excel Books  
Y.L.R. Moorthi - Brand Management: The Indian Context, Vikas Publishing

**VOCATIONAL SKILL COURSE  
GROUP 'A' – HUMAN RESOURCE MANAGEMENT**

Subject Title	Job Design & Analysis			
Subject Ref. No	VSC-2.1	No. Of. Credits		2
		No. of Periods/week		2
		Assignments/ Seassional		20
		Semester Examination		30

**Course Objective**

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

1	To understand the fundamental concepts of job design and job analysis.
2	To develop analytical skills for conducting job analysis and designing effective job roles.
3	To apply job design principles in creating productive and motivating work environments.

Pre Requisite	Student are expected to know about job through job analysis.	No of Lectures
Unit -I	Introduction to Job Design and Analysis: Concept and significance of Job Design and Job Analysis, Historical evolution and theories of job design (Taylor, Herzberg, Hackman & Oldham), Types of job designs: Mechanistic, Motivational, Biological, Perceptual, Importance of job analysis in HRM, Job analysis vs. job evaluation	10
Unit 2:	Methods and Process of Job Analysis: Steps in the job analysis process, Methods of data collection: interviews, questionnaires, observation, work diary/log, Job Description and Job Specification, Uses of job analysis: recruitment, training, performance appraisal, compensation, Issues and challenges in job analysis	10
Unit 3	Applications of Job Design  Application of job design to enhance employee motivation, Ergonomics and job design, Flexible job designs: Job rotation, job enlargement, job enrichment, telecommuting, Role of technology and AI in job design, Contemporary issues and trends in job design.	10
Text Book	<b>T.V. Rao</b> – <i>Job Analysis Handbook</i> – Tata McGraw-Hill Education <b>Gary Dessler</b> – <i>Human Resource Management</i> – Pearson Education	
Additional Reference Book	<b>Milkovich &amp; Boudreau</b> – <i>Personnel/Human Resource Management</i> – AITBS Publishers <b>Decenzo &amp; Robbins</b> – <i>Human Resource Management</i> – Wiley India <b>Stephen P. Robbins &amp; Timothy A. Judge</b> – <i>Organizational</i>	

VOCATIONAL SKILL COURSE  
GROUP 'A' – HUMAN RESOURCE MANAGEMENT

	<i>Behavior</i> – Pearson Education Aswathappa, K. – <i>Human Resource Management</i> – McGraw-Hill Education	
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**VOCATIONAL SKILL COURSE.**  
**GROUP 'B' - FINANCE**

Subject Title	Fund Flow & Cash Flow Analysis			
Subject Ref. No.	VSC 2.2	No. of Credits		2
		No. of Periods/Week		2
		Assignment/ Sessional		20
		Semester Exam		30
		COURSE OBJECTIVE		
1	The objective of this course is to equip students with the knowledge and analytical skills necessary to understand, prepare, and interpret cash flow and fund flow statements.			
2	The course aims to enable students to apply these tools for effective managerial decision-making.			
Pre-requisite: The students are expected to know the basic concept of Balance Sheet, its components and Operating cycle.				
Unit	Contents			Number of Lectures
Unit I	Introduction to Cash Flow Analysis: Meaning and importance of cash flow, Objectives and benefits of Cash Flow Statement, Managerial uses. Cash and cash equivalents – definition under AS-3 / Ind AS-7. Classification of cash flows - Operating Activities, Investing Activities, Financing Activities. Difference between cash flow and fund flow statements.			5
Unit – II	Preparation and Interpretation of Cash Flow Statements: Procedure for preparation of Cash Flow Statement (as per AS-3 / Ind AS-7), Direct and Indirect methods of computing cash flow from operating activities, Adjustments for non-cash items, changes in working capital, Preparation of complete Cash Flow Statement with practical problems. Limitations of Cash Flow Statements.			10

Unit-III	<b>Introduction to Fund Flow:</b> Meaning and definition of funds, Objective of Fund Flow Statement, Managerial uses and significance of fund flow analysis, Limitations of Fund flow statement. Concept of working capital and flow of funds, Sources and Application of Funds.	5
Unit-IV	<b>Computation of Fund flow Statement</b> Steps in preparation of Fund Flow Statement - Calculation of Funds from Operations, Adjustments for depreciation, reserves, gains/losses. working capital: gross vs. net working capital, Preparation of Statement of Changes in Working Capital, Preparation of Fund Flow Statement with practical problems	10
Suggested Reference books	1) Financial Management - Prasanna Chandra 2) Financial Management - I.M. Pandey 3) Financial Management - Khan & Jain	

**VOCATIONAL SKILL COURSE.**

**GROUP 'C' - MARKETING**

Subject Title		Market Survey		
Subject Ref. No.		VSC- 2.3	No. of Credits	2
		No. of Periods/Week	2	
		Assignment/ Sessional	20	
		Semester Exam	30	
COURSE OBJECTIVES				
1.	To introduce students to the fundamentals of market survey techniques and methodologies.			
2.	To develop practical skills in designing, conducting, and analyzing market surveys.			
3.	To enable students to identify target markets and assess consumer needs through primary data collection.			
4.	To equip students with data interpretation and reporting skills relevant to business decisions.			
5.	To in still the importance of ethical considerations and professionalism while conducting field surveys.			
Pre-requisite: Students Basic understanding of marketing concepts and elementary knowledge of business communication are essential. Familiarity with data collection methods will be an added advantage.				
Unit	Contents			Number of Lectures
Unit-1:	Fundamentals of Market Survey - Definition of Market Survey - Basic and Applied Survey –Market research vs. Survey research Process - Research Design - Data Sources - Market Information System. Questionnaire design principles (clarity, neutrality, order of questions)			10
Unit-2:	Sample Design- Sampling Process in Market Survey, Sampling Methods – Non probabilistic sampling Techniques – Probabilistic sampling Techniques - Sample Size determination. Reliability and validity in surveys			10
Unit-3:	Survey modes (online, face-to-face, telephonic) – pros & cons in Indian context. Pilot testing and pre-testing questionnaires, Data entry, coding and simple tabulation, Descriptive statistics: frequencies, percentages.			10

	cross-tabs.	
Text Books & Additional Reference Books	<p><b><u>Text Books:-</u></b></p> <ul style="list-style-type: none"> <li>• Naresh K. Malhotra, MARKETING RESEARCH: AN APPLIED ORIENTATION, Pearson Education, Asia.</li> <li>• Paul E. Green &amp; Donald S. Tull, RESEARCH FOR MARKETING DECISIONS. PHI Learning Private Limited, New Delhi, 2009</li> <li>• Donald R. Cooper &amp; Schindler, MARKETING RESEARCH CONCEPT &amp; CASES, Tata McGraw-Hill Publishing Company Limited, new Delhi, 2006</li> <li>• S.C. Gupta, MARKETING RESEARCH, Excel Books India, 2007</li> </ul>	

### B.B.A. Second Year (4<sup>TH</sup> Semester) Subject Structure

Note: "Project Proposal" course will be offered in the fourth semester as GE/OE-4 for students other than Commerce & Management Faculty.

Sr. No.	Course Type	Fourth Semester			Total Credits
		Course Code	Course Name	Credits	
1	<b>Major (Core) Mandatory</b>				8
	Group-A: <b>(Human Resource Management)</b>	DSC-9	Training & Development	4	
		DSC-10	Industrial Relations	4	
	Group-B: <b>(Finance)</b>	DSC-9	Working Capital Management	4	
		DSC-10	Banking & Indian Financial System	4	
	Group-C: <b>(Marketing)</b>	DSC-9	Marketing Research	4	
2	<b>Major. Elective</b>	---	---	---	---
	<b>Minor</b> (Choose any one Group other than Major Group)				
3	Group-A: <b>(Human Resource Management)</b>	MH-2.1	Basics of Training & Development	2	4
		MH-2.2	Basics of Industrial Relations	2	
	Group-B: <b>(Finance)</b>	MF-2.1	Fundamentals of Working Capital Management	2	
		MF-2.2	Introduction to Banking & Indian Financial System	2	
	Group-C: <b>(Marketing)</b>	MM-2.1	Basics of Marketing Research	2	
		MM-2.2	Basics of Digital Entrepreneurship	2	
4	<b>GE/OE (Generic/Open Elective)</b> (Choose any one from pool of courses) It should be chosen compulsorily from the faculty other than that of Major	GE/OE-4		2	2
5	<b>VSC (Vocational Skill Courses)</b> (Choose any one from pool of courses)	---	---	---	---
6	<b>SEC</b>	SEC-2.1	Case Study Analysis	2	2
		SEC-2.2	Accounting for Managers	2	
		SEC-2.3	Applications of social Networking	2	
7	<b>AEC (Ability Enhancement Courses)</b> (Common for all faculty)	AEC-4	MIL-2 (To be offered common by University)	2	2
8	<b>VEC</b>	---	---	---	---
9	<b>IKS</b>	---	---	---	---
10	<b>OJT</b>	---	---	---	---
11	<b>FP (Field Project)</b>	FP-1	Field Project-I	2	2
12	<b>CEP</b>	---	---	---	---
13	<b>CC (Co-curricular Courses)</b> (Common for all faculty)	CC-4	Fine/Applied/Visual/Performing Arts	2	2
14	<b>RM</b>	---	---	---	---
15	<b>RP</b>	---	---	---	---
					22



**MAJOR ( CORE) MANDATORY  
GROUP 'A'- HUMAN RESOURCE MANAGEMENT**

<b>Subject Title</b>	<b>Training and Development.</b>		
<b>Subject Ref. No.</b>	<b>DSC-9</b>	<b>No. of Credits</b>	<b>4</b>
		<b>No. of Periods / Week</b>	<b>4</b>
		<b>Assignments / Sessional</b>	<b>40</b>
		<b>Semester Examination</b>	<b>60</b>

**Course Objectives**

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

1)	To understand the fundamentals of training and development and its importance in organizational effectiveness.
2)	To identify the methods and techniques used in training programs across industries.
3)	To develop skills for conducting Training Needs Analysis (TNA) and evaluating training effectiveness.
4)	To develop skills for conducting Training Needs Analysis (TNA) and evaluating training effectiveness.
5)	To analyze the role of technology in training and the evolution of e-learning.

<b>Pre Requisite</b>	The students are expected to know the Techniques of Training and Development.	<b>Number of Lectures</b>
<b>Unit-I</b>	<b>Introduction to Training and Development.</b>  Concept and Definition of Training & Development, Importance and Objectives of Training in HRM, Difference between Training, Development, Education, and Learning, Evolution and Growth of Training and Development in India, Strategic Role of Training and Development, Roles and Responsibilities of Training Professionals	<b>15</b>
<b>Unit – II</b>	<b>Training Needs Assessment and Designing the Program</b> Steps in Training Need Assessment (TNA), Organizational, Task, and Person Analysis, Methods of Data Collection for TNA, Designing Training Programs – Principles of Learning, Training Objectives – SMART Format, Developing Training Modules and Instructional Design	<b>15</b>

**MAJOR ( CORE) MANDATORY  
GROUP 'A'- HUMAN RESOURCE MANAGEMENT**

<b>Unit-III</b>	<b>Training Methods and Delivery</b>  Types of Training: On-the-Job and Off-the-Job Training, Classroom Methods: Lectures, Case Studies, Role Plays, Group Discussion, Modern Methods: E-learning, Simulation, Gasification , Blended Learning, Use of Technology in Training (LMS, Virtual Classrooms, AI-based Tools), Trainer Competencies and Selection, Learning Management Systems (LMS)	<b>15</b>
<b>Unit-IV</b>	<b>Evaluation of Training and Development</b> Training Evaluation: Importance and Purpose, Kirkpatrick's Four Levels of Evaluation, ROI in Training – Cost-Benefit Analysis, Feedback Mechanisms – Tools and Techniques, Career Development Programs, Future Trends in Training & Development	<b>15</b>
<b>Text Books</b>	<b>Raymond A. Noe :-Employee Training and Development</b> – McGraw Hill Education, Latest Edition  <b>P. Nick Blanchard &amp; James W. Thacker</b> <i>Effective Training: Systems, Strategies and Practices</i> – Pearson Education, Latest Edition	
<b>Additional Reference Books</b>	<b>Lynton, R.P. &amp; Pareek, U.</b> <i>Training for Development</i> – SAGE Publications  <b>B.Janakiram</b> <i>Training and Development: Indian Text and Cases</i> – Cengage Learning  <b>P.L. Rao</b> <i>Training and Development</i> – Excel Books  <b>K. Aswathappa</b> <i>Human Resource Management (Relevant Chapters on T&amp;D)</i> – McGraw Hill Education	

**MAJOR ( CORE) MANDATORY  
GROUP 'A'- HUMAN RESOURCE MANAGEMENT**

Subject Title	Industrial Relations.		
Subject Ref. No.	DSC-10	No. of Credits	4
		No. of Periods / Week	4
		Assignments / Sessional	40
		Semester Examination	60

**Course Objectives**

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

1)	To have the basic understanding of Industrial relation.
2)	To know the basic foundation of Trade unions.
3)	Understanding Role of collective Bargaining and Negotiation.
4)	To know the Industrial Relations and laws that shapes the workplace.
5)	Use the knowledge properly about Grievances Handling and Industrial Dispute.

Pre Requisite	The students are expected to know the Importance of Industrial Relation.	Number of Lectures
Unit-I	Introduction to Industrial Relation; Definition & Meaning Concepts ; Factors of Industrial Relations ;Objective of Industrial Relation ;Approaches to industrial relation ,Characteristic of Indian Labour.	12
Unit – I	Trade Unions : Functions of Trade unions; objective and importance of Trade union,Trade union movement; Reasons for employees to join Trade unions ,Problem of Trade unions&Remedies ; Trade union Act 1926; Trends in Trade union movement in India.	12
Unit-III	Collective Bargaining( It ensures democracy at work place). Meaning &definition of collective bargaining ,concept of collective bargaining ,  Principles of collective Bargaining ,Essential conditions for the success of Collective bargaining ,Collective Bargaining in India.  Employees Negotiation and wages implementation.	12

**MAJOR ( CORE) MANDATORY  
GROUP 'A'- HUMAN RESOURCE MANAGEMENT**

<b>Unit-IV</b>	Grievance Handling and Industrial Discipline: Concepts; Causes of Grievance ; Procedure for settlement; Indiscipline / misconduct; Causes of Misconduct; Types of Punishment under standing order.	<b>12</b>
<b>Unit-V</b>	Industrial Dispute: meaning of Industrial conflicts, Causes of Industrial Conflicts- Strikes and Lockouts, Machinery for resolving Industrial Dispute under the Industrial Dispute Act 1947, Arbitration, Adjudication, Prevention of Industrial Conflicts, Approaches to settlement of conflict.  Labour laws and Relation: how law shapes the workplace.	<b>12</b>
<b>Text Books</b>	Industrial Relation: P. Subba Rao: Himalaya Publication.	
<b>Additional Reference Books</b>	Essential of HRM and Industrial Relation: Text cases and Games - P. Subba Rao, Himalaya Publication House.  Industrial Relation : A.M. Sharma : Himalaya Publication.	

**MAJOR ( CORE) MANDATORY**

**GROUP 'B' - FINANCE**

<b>Subject Title</b>	<b>Banking and Indian Financial System.</b>		
<b>Subject Ref. No.</b>	<b>DSC-10</b>	<b>No. of Credits</b>	4
		<b>No. of Periods/Week</b>	4
		<b>Assignment/ Sessional</b>	40
		<b>Semester Exam</b>	60

**COURSE OBJECTIVE**

At the End of Course, students will be able to:

1.	To describe the structure and role of the Indian financial system, including key components and regulators.
2.	To explain the functions and types of banks and their contribution to economic development.
3.	To analyze the functioning of financial markets and institutions in India.
4.	To evaluate financial instruments and services offered by banks and financial institutions.
5.	To interpret and assess emerging trends and technologies in banking and their impact on financial systems.

**Pre-requisite:** Students should have basic knowledge of Accounting and Financial Management.

<b>Unit</b>	<b>Contents</b>	<b>Number of Lectures</b>
<b>Unit-I</b>	<b>Introduction to Indian Financial System :</b> Market instruments, Role of Indian Financial System in Economic Structure and components of the Indian Financial System, Role and functions of financial markets and financial institutions, Regulatory Bodies: RBI, SEBI, IRDAI, PFRDA, Financial instruments: Money market & capital Development	13
<b>Unit-II</b>	<b>Banking System in India:</b> Evolution and structure of banking in India, Types of Banks & NBFCs: Central Bank, Nationalized & Co-Operative Banks, Regional Rural Banks, Scheduled Banks, Private Banks & Foreign Banks, Mudra Bank, Small Finance Banks, Specialized Banks, NBFCs. Types of Banking: Wholesale and Retail Banking, Investment Banking, Corporate Banking, Private Banking, Development Banking. Functions of Banks – Primary and Secondary, Role of RBI – Monetary policy and regulation	15
<b>Unit-III</b>	<b>Financial Markets in India :</b> <b>Money Market:</b> Call Money, Treasury Bills, Commercial Paper, Certificates of Deposit. Capital Market: Equity & Debt Markets, Primary and Secondary Markets, Role of Stock Exchanges – BSE, NSE, Depositories – NSDL, CDSL	10
<b>Unit-IV</b>	<b>Financial Institutions and Services:</b> Development Financial Institutions (DFIs): NABARD, SIDBI, EXIM Bank. Non-Banking Financial Companies (NBFCs) Mutual Funds: Structure and types. Insurance Sector: Life and Non-Life, Role of IRDAI	10
<b>Unit-V</b>	<b>Recent Trends and Technology in Banking &amp; Finance:</b> Digital Banking – UPI, IMPS, NEFT, RTGS, Financial Inclusion and Jan Dhan Yojana. FinTech. Blockchain. and AI in Banking.	12



	Cybersecurity in Banking, Challenges and Opportunities in the Indian Financial System	
Suggested Readings	<p><u>Text Books:-</u></p> <ol style="list-style-type: none"> <li>1. B. Santhanam – <i>Banking and Financial System</i> (Margham Publications)</li> <li>2. Bharti Pathak – <i>Indian Financial System</i> (Pearson Education)</li> <li>3. Financial services of India, Dr. D Guruswamy</li> <li>4. M.Y. Khan – <i>Indian Financial System</i> (Tata McGraw-Hill)</li> <li>5. Financial Services In India, Avadhani, V.A</li> </ol> <p><u>Reference Books:-</u></p> <ol style="list-style-type: none"> <li>1. L.M. Bhole &amp; Jitendra Mahakud – <i>Financial Institutions and Markets</i> (McGraw-Hill)</li> <li>2. Sundaram and Varshney – <i>Banking Theory, Law &amp; Practice</i> (Sultan Chand)</li> </ol> <ul style="list-style-type: none"> <li>• R.M. Srivastava &amp; Divya Nigam – <i>Management of Indian Financial Institutions</i></li> </ul>	

MAJOR ( CORE ) MANDATORY.				
GROUP 'C' - MARKETING				
Subject Title	Marketing Research			
Subject Ref. No.	DSC-9	No. of Credits		4
		No. of Periods/Week		4
		Assignment/ Sessional		40
		Semester Exam		60
		COURSE OBJECTIVES		
1.	To understand the fundamental concepts and scope of marketing research and its role in managerial decision-making across different business environments.			
2.	To develop the ability to identify marketing problems and design appropriate research methodologies to address them effectively.			
3.	To impart knowledge of data collection methods (qualitative and quantitative), sampling techniques, and tools for primary and secondary data.			
4.	To enable students to analyze and interpret marketing data using statistical tools, drawing actionable insights from research findings.			
5.	To build skills in preparing and presenting comprehensive marketing research reports that support strategic marketing decisions.			
Pre-requisite: Students Basic knowledge of marketing principles and an understanding of statistical methods are essential to grasp the analytical and practical aspects of marketing research.				
Unit	Contents			Number of Lectures
Unit-1:	The Marketing Research System - Definition of MR - Basic and Applied Research – The Marketing Research Process - Types of Research - Steps in Marketing Research Process - Research Design - Data Sources - Marketing Information System.			15
Unit-2:	Application of Marketing Research: Product Research – Motivation research – Advertising Research – Sales Control Research – Rural Marketing research - Export Marketing research.			15
Unit-3:	Sampling Process in Marketing Research– Sampling Design and			15

	Procedure – Sampling Methods – Non probabilistic sampling Techniques – Probabilistic sampling Techniques - Sample Size determination	
Unit-4:	Data Instruments - Data Collection- Online data collection - Collection of Secondary Data – Collection of Primary Data Methods - Report Writing and Presentation of Data.	15
Text Books & Additional Reference Books	<u>Text Books:-</u> <ul style="list-style-type: none"> <li>• Naresh K. Malhotra, MARKETING RESEARCH: AN APPLIED ORIENTATION, Pearson Education, Asia.</li> <li>• Paul E. Green &amp; Donald S. Tull, RESEARCH FOR MARKETING DECISIONS. PHI Learning Private Limited, New Delhi, 2009</li> <li>• Donald R. Cooper &amp; Schindler, MARKETING RESEARCH CONCEPT &amp; CASES, Tata McGraw-Hill Publishing Company Limited, new Delhi, 2006</li> <li>• S.C. Gupta, MARKETING RESEARCH, Excel Books India, 2007</li> </ul>	

MAJOR ( CORE) MANDATORY				
GROUP 'C' - MARKETING				
Subject Title	Digital Entrepreneurship			
Subject Ref. No.	DSC-10	No. of Credits		4
		No. of Periods/Week		4
		Assignment/ Sessional		40
		Semester Exam		60
COURSE OBJECTIVES				
1.	To introduce students to the fundamentals of market survey techniques and methodologies.			
2.	To develop practical skills in designing, conducting, and analyzing market surveys.			
3.	To enable students to identify target markets and assess consumer needs through primary data collection.			
4.	To equip students with data interpretation and reporting skills relevant to business decisions.			
5.	To in still the importance of ethical considerations and professionalism while conducting field surveys.			
Pre-requisite: Students Basic understanding of marketing concepts and elementary knowledge of business communication are essential. Familiarity with data collection methods will be an added advantage.				
Unit	Contents			Number of Lectures
Unit-1:	Introduction to Digital Marketing; the Internet and its development, Benefits and Challenges of Digital Marketing and its Comparison with Conventional Marketing, Ten Cs for Internet Marketers, Marketing Funnel in digital context.			15
Unit-2:	Online Buyer Behavior : Introduction , benefits and challenges ; understanding Buyer Behavior , Online Customer Expectations , Online Customer B2C Buyer Behavior, Online B2B Buyer Behavior.			15
Unit-3:	Online Shopping/Retailing ;Emergence and benefits of Online Retailing. Types of Online Retailers, Business Models of Online retailing; Opportunities and Challenges of Online Retailing.			15

Unit-4:	SEO and SEM, Importance of business website, Online Social Influence Marketing ,Introduction to Social Media Marketing ,Its benefits and challenges: Types of Social Media Marketing ,Facebook Marketing, Instagram Marketing, YouTube Marketing X Marketing, Google marketing, LinkedIn Marketing.	15
Text Books & Additional Reference Books	<p><b><u>Text Books:-</u></b></p> <ul style="list-style-type: none"> <li>• Naresh K. Malhotra, MARKETING RESEARCH: AN APPLIED ORIENTATION, Pearson Education, Asia.</li> <li>• Paul E. Green &amp; Donald S. Tull, RESEARCH FOR MARKETING DECISIONS. PHI Learning Private Limited, New Delhi, 2009</li> </ul> <p><b><u>Reference Books:-</u></b></p> <ul style="list-style-type: none"> <li>• Donald R. Cooper &amp; Schindler, MARKETING RESEARCH CONCEPT &amp; CASES, Tata McGraw-Hill Publishing Company Limited, new Delhi, 2006</li> <li>• S.C. Gupta, MARKETING RESEARCH, Excel Books India, 2007</li> </ul>	



### SKILL ENHANCEMENT COURSES

<b>Subject Title</b>	<b>Case Study Analysis</b>		
<b>Subject Reference No.</b>	<b>SEC -2.1</b>	<b>No. of Credits</b>	<b>2</b>
		<b>No.Of Periods/Week</b>	<b>2</b>
		<b>Assignment/Sessional</b>	<b>20</b>
		<b>Semester Examination</b>	<b>30</b>
<b>Course Objectives</b>			
At the end of the course, students will be able to			
1	Gain insight into the fundamentals of business case analysis design and significance of case studies within management education.		
2	Develop the ability to recognize business problems, interpret relevant data, and propose practical solutions.		
3	Apply management theories and models to real-life business scenarios.		
<b>Pre-Requisite</b>	Students should have basic understanding of management concepts, analytical thinking, and familiarity with business terminology is essential for effective participation in case study discussions and analyses.	<b>Number of Lectures</b>	
<b>Unit-I</b>	concept and purpose of case study in management education– how to read and approach a case- Key elements of a good analysis- Types of Business Case: Strategic, Operational, Functional etc. – Steps in case analysis- Comparing individual analysis with group-based approaches-	<b>10</b>	
<b>Unit-II</b>	Problem Identification and Analysis -Distinguishing symptoms from core problems-Understanding the business environment-SWOT and basic PESTLE analysis-Internal vs. external factors- Root Cause Analysis: Fishbone, 5 Whys	<b>10</b>	
<b>Unit-III</b>	<b>Generating Alternatives and Making Decisions:</b> Developing solution options- Criteria for evaluation Choosing the best alternative.	<b>5</b>	
<b>Unit-IV</b>	Writing and delivering an effective case analysis presentation: Executive summary and report writing-Organizing analysis logically-Tips for impactful group presentations-Use of visuals and data.	<b>5</b>	

<b>Recommended Books</b>	<ul style="list-style-type: none"> <li>• Textbook: "The Case Study Handbook" by William Ellet</li> <li>• The Case Study Handbook: A Student's Guide- William Ellet</li> <li>• Business Policy and Strategic Management: Concepts and Applications-Azhar Kazmi</li> <li>• Management Case Studies- Ramesh Reddy</li> <li>• Cases in Indian Management: Dr. B.A. Chansarkar, Himalaya Publication</li> <li>Case Method, Cases in Management: Neeta Baporikar , Himalaya Publishing House.</li> </ul>
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SKILL ENHANCEMENT COURSE				
Subject Title	Accounting for Managers			
Subject Ref. No.	SEC 2.2	No. of Credits		2
		No. of Periods/Week		2
		Assignment/ Sessional		20
		Semester Exam		30
COURSE OBJECTIVES				
1.	To understand the various accounting concepts and conventions			
2.	To learn the inventory valuation techniques.			
3.	To equip students with knowledge of preparing financial statements			
4.	To learn preparing cost sheets			
Pre-requisite: The students are expected to know the basic concept of Accounting.				
	Contents			Number of Lectures
Unit-1	<b>Introduction to Accounting:</b> Account, Accountancy and Accounting – Meaning and Definition, Book Keeping & Accountancy, Nature of Accounting, Need, Scope and Importance of Accounting, Classification of Accounts – Traditional and Modern Approach, Golden Principles of Accounting, Methods of Accounting System, Important Terms used in accounting, Classification of Accounting, Accounting Concepts, Principles and Conventions, National and International Accounting Standards, Advantages and Limitations of Accounting, Users of accounting information.			5
Unit – 2	<b>Financial Accounting</b> Double Entry Accounting System, Accounting Cycle, Preparation of Journal, Preparation of Ledger, Preparation of Trial Balance, Preparation of Trading and Profit & Loss Account, Preparation of Balance Sheet			8
Unit – 3	<b>Depreciation Accounting &amp; Inventory Valuations</b> Meaning, Definition of Depreciation, Methods employed by Indian Companies (with Numerical), Inventory – Meaning, Definition & Types, 4 Inventory Valuation Methods, Policies of Indian Companies.			8

Unit - 4	<b>Management Accounting</b> Management Accounting: Evolution, Meaning, Objectives, Scope and Importance, Tools and techniques used in Management Accounting – Ratio Analysis, Financial Statement Analysis, Cost-Volume Profit Analysis, Budgeting and Budgetary Control, MIS with numerical, Role of Management Accountant in decision making	5
Unit – 5	<b>Cost Accounting</b> Cost Accounting: Evolution, Meaning, Objectives and Scope, Concepts of Costs, Classifications and Elements of Cost, Cost Centre and Cost Unit, Cost Accounting Standards, Elements of cost, Preparation of Cost sheet, Role of Cost Accountant in Decision making.	4
Text Books & Additional Reference Books	<b>Text Books:</b> <i>Financial Accounting</i> – By Dr. S.N. Maheshwari & S.K. Maheshwari, By T.S. Grewal / Tulsian P.C. <i>Management Accounting</i> – By M.N. Arora <i>Cost Accounting – Principles and Practice</i> – By M.N. Arora <b>Reference Books:</b> <i>Advanced Accounts</i> – By R.L. Gupta & M. Radhaswamy <i>Fundamentals of Management Accounting</i> – By Sharma & Gupta / Khan & Jain <i>Cost Accounting: Theory and Practice</i> – By Jawahar Lal & Seema Srivastava <i>Introduction to Accountancy</i> – By T.S. Grewal <i>Accounting Standards</i> – By D.S. Rawat	

### SKILL ENHANCEMENT COURSE

Subject Title	Application of Social Networking		
Subject Ref. No.	SEC 2.3	No. of Credits	2
		No. of Periods/Week	2
		Assignment/ Sessional	20
		Semester Exam	30

### COURSE OBJECTIVES

1.	Use Various Social Networking platforms for professional growth.
2.	Apply Social Media Tools for marketing ,branding and customer engagement.
3.	Design basic social media campaigns.
4.	Understand the impact of social media on consumer behaviour and business strategy.
5.	Fallow ethical and legal guidelines while using social media.

**Pre-requisite: Students should understand the role of social networks in modern business marketing and communication.**

Unit	Contents	Number of Lectures
Unit-1:	Introduction to social Networking:Evolution of social Networking ,Types of social Media Platform -Facebook, Instagram ,Linkedin X ( Twitter), U Tube,whats app ,Telegram, Role of social Media in Business and current trends in social Networking.	6
Unit-2:	Business Application of social Networking:Basic social Marketing , Influencer Marketing , case studies: Brand and social Media Success stories.	5
Unit-3:	Social Media Tools and Platforms: Introduction to social Media Tools:Canva,Buffer , Hootsuite. Creating Business pages : Facebook ,Instagram and linkedin.	6
Unit-4:	Risks ,Ethics and Challenges: cyber security risks in social media. Social media addiction and Mental Health.	6
Unit-5:	Projects and Practical Application:Students to create a social media marketing Plan for a Small Business.	7



	Hands on creation of contents (post ,reels and blogs).	
	Group Discussion on future trends in social networking .	
	AI in sound Media and Metaverse and its Benefits.	
Text Books & Additional Reference Books	<p><b><u>Text Books:-</u></b></p> <p>Social Media Marketing : The Next Generation of Business Engagement : Shiv singh by wiley India Pvt.Ltd 2012.</p> <p>Social Media Analytics: Effective Tools for Building, Interpreting, and Using Metrics — Marshall Sponder</p> <ul style="list-style-type: none"> <li>• Social Media Strategy — Keith A. Quesenberry</li> <li>• Latest research papers from Journal of Social Media Studies</li> <li>• Online resources: Google Scholar, Hootsuite Academy, Meta Blueprint</li> </ul>	


