Circular file 131

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY
Chhatrapati Sambhajinagar.

NAAC- 'A++' Grade

CIRCULAR /SU/CM/Revised Syllabus/NEP/81/2026

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 02 Jun, 2026 has been accepted the following "Revised 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	V & VI
2.	B.Com (E-Commerce)	V & VI
3.	B.B.A	V & VI
4.	B.C.A	V & VI
5.	B.C.M	V & VI

This is effective from the Academic Year 2026-27 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 Sambhajinagar
-431 004.
REF.NO. SU/COM/2026-27/4471-73
Date:- 05/ 06 /2026.

Deputy Registrar,
Syllabus Section.

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Copy forwarded with to Information and Necessary Action:-

1] **The Principal of all concerned affiliated colleges, Dr. Babasaheb Ambedkar Marathwada University. Chhatrapati Sambhajinagar**
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 Sambhajinagar.**

Dr. Babasaheb Ambedkar Marathwada University

Chhatrapati Sambhajinagar-431001

B.B.A

V & VI Semester

Degree Program in Affiliated Colleges to

Dr. Babasaheb Ambedkar Marathwada University

Under Faculty of Commerce & Management

(AS PER NEP-2020)

Effective from2026-27

v th

MAJOR CORE

Group A- Human Resource Management

Subject Title	Indian Labour Market and Employee Welfare Practices		
Subject Ref.No	DSC-11	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:

Co-1	Understand the concepts and structure of the Indian labour market.
Co-2	Analyze labour market indicators and employment trends
Co-3	Evaluate social security measures and labour welfare legislation.

Pre-Requisite	Student should be able to examine labour market trends and employment policies.	No.of Lectures
Unit I	**Introduction to the Indian Labour Market** • Meaning and concept of the labour market • Characteristics of the Indian labour market • Organized and unorganized sectors • Formal and informal employment • Labour force participation • Employment and unemployment: Concepts and types Current trends and challenges in the Indian labour market	15
Unit II	**Employee Welfare Practices** • Meaning, objectives, scope, and importance of employee welfare • Principles of employee welfare • Statutory welfare measures • Voluntary welfare measures • Welfare facilities: Health and safety ,Housing ,Canteen,Recreation,Education ,Transportation ,Employeecounselling ,Work-life balance andEmployee wellness programmes .	15
Unit III	**Social Security and Labour Welfare Legislations** • Concept and importance of social security • Social insurance and social assistance • Employees' Provident Fund (EPF) • Employees' State Insurance (ESI) • Gratuity	15

	• Maternity Benefits • Employee Compensation • Welfare practices in multinational companies • Employee engagement and well-being	
Unit IV	**Students should complete any two of the following:** • Case study on employee welfare practices of an organization. • Survey of employee welfare facilities in a local industry. • Analysis of labour market data using government reports. • Presentation on recent labour reforms. • Field visit to an industrial organization or labour welfare office	15
Additional Reference Books	1. C.B. Mamoria& S. Mamoria – *Dynamics of Industrial Relations* 2. P. Subba Rao – *Personnel and Human Resource Management* 3. K. Aswathappa – *Human Resource Management* 4. S.C. Srivastava – *Industrial Relations and Labour Laws* 5. V.G. Goswami – *Labour and Industrial Laws* 6. Government of India publications on Labour Codes and Social Security	

MAJOR CORE

Group A- Human Resource Management

Subject Title	**Performance Management system**		
Subject Ref.No	DSC-12	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:

Co-1	Understand the concepts, principles, and strategic importance of Performance Management Systems in organization.
Co-2	Develop knowledge of performance planning, appraisal methods, performance measurement, and employee development techniques.
Co-3	Analyze organizational performance management practices and recommend suitable performance improvement strategies.

Pre-Requisite	Students should have a basic understanding of Human Resource Management, Organizational Behaviour, and the functions of managing employees in organizations. Basic communication, analytical, and interpersonal skills will help learners understand and apply performance management concepts effectively.	No.of Lectures
Unit I	Introduction to Performance Management: Definition of Performance Management, Evolution of Performance Management, Definitions and Differentiation of Terms Related to Performance Management. What a Performance Management System Should Do? Importance of Performance Management, Linkage of Performance Management to Other HR Processes	15
Unit II	**Performance Planning and Performance Measurement** Performance Planning Process, Goal Setting and Performance Expectations , SMART Goals , Key Performance Indicators (KPIs) , Key Result Areas (KRAs) , Competency Mapping , Performance Standards , Balanced Scorecard , Management by Objectives (MBO) , Benchmarking , Productivity Measurement , Performance Documentation	15
Unit III:	**Performance Appraisal Methods and Techniques:** Meaning and Purpose of Performance Appraisal , Performance Appraisal Process ,Traditional Methods (Ranking Method ,Paired Comparison , Forced Distribution ,Graphic Rating Scale , Confidential Repor) , Modern Methods (360 Degree Feedback , 720 Degree Feedback ,Assessment Centre ,Behaviourally Anchored , Rating Scale (BARS) , Psychological Appraisal) ,	15
Unit IV	**Performance Review, Feedback and Employee Development :** Performance Review Meetings , Effective Feedback Process , Coaching and Mentoring ,Performance Counseling , Performance Improvement Plan (PIP)	15
Text Books:	1. T.V.Rao, Performance Management and Appraisal Systems, Response, 2008. References 2. Herman Aguinis, Performance Management, Pearson Education, 2009. 3. T.V.Rao, 360 Degree Feedback and Assessment and Development Centres, Excel, 2005. 4. Kandula, Performance management, PHI, 2009. 5. Michael Armstrong, Performance Management, Kogan Page, 2007.	
Suggested	1. Designing a Performance Management System for a Growing IT	

MAJOR CORE

GROUP-B FINANCE

Subject Title: Indirect Tax		
Subject Ref. No. : DSC - 11	No. of Credits	4
	No. of Periods/ Week	4
	Assignments / Sessional	40
	Semester Examination	60

Course Objectives

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

Co-1	Understand the structure, concepts, and legal framework of GST in India.
Co-2	Analyze provisions relating to supply, levy, collection of tax, and place/time/value of supply.
Co-3	Apply GST provisions relating to input tax credit, registration, returns, and assessments in practical situations
Co-4	Interpret GST law regarding offences, penalties, audit, inspection, and compliance requirements for businesses.

Pre Requisite	Content	Number of Lectures
Unit-1: Introduction to GST	Short title, extent and commencement, Definitions, Meaning and scope of supply, Administration	5
Unit-2: Levy & Collection of Tax	Levy and Collection of Central/State Goods and Services Tax, Compounded levy, Taxable person, Power to grant exemption from tax, Time of supply of goods, Time of supply of services, Change in rate of tax in respect of supply of services, Nature of supply, Place of supply of goods, Place of supply of services, Value of taxable supply.	20
Unit-3: Input Tax Credit and Registration	Manner of taking input tax credit and utilization thereof, Remission Of Tax, Demands and Refunds, Registration, Accounts and Records	15
Unit-4: Returns and Assessment	Returns, Payment of Tax, Assessment and Audit	10
Unit-5: Offences, Penalties and Miscellaneous	Offences and Penalties, Inspection, Search, Seizure and Arrest, Miscellaneous	10
Text Books & Additional Reference Books	***Text Books:***- **V.S. Datey** – *GST Ready Reckoner*, **Dr. Vinod K. Singhania & Kapil Singhania** – *Students' Guide to GST and Customs Law*, **Girish Ahuja & Ravi Gupta** – *GST & Customs Law (with case laws)* ***Reference Books:*** **ICAI Study Material** – *Indirect Tax Laws (GST)*, **Taxmann Publications** – *GST Law & Practice*, **CBIC** – *GST Acts, Rules and Notifications (Bare Act)*, **Taxmann GST Manual** – for practical interpretation and updated provisions	

MAJOR CORE

GROUP-B FINANCE

Subject Title	Banking & Indian Financial System			
Subject Reference No	DSC-12	**No of Credit**		4
		No of period per week		4
		Assignment / Sessional		40
		Semester Examination		60

Course Objectives	
Co-1	To understand the structure, components, functions and role of the Indian Financial System in the economic development.
Co-2	To understand the Structure, role and functioning of banking institutions and financial regulators in India.
Co-3	To identify To identify various financial markets, financial instruments and banking services used in business and daily life.
Co-4	To apply knowledge of banking operations, digital payments and financial services in practical business situations
Co-5	To analyse recent trends and developments in Indian banking and financial systems including FinTech and digital banking.

Pre-requisite: Basic knowledge of commerce, economics, business environment and use of digital payment applications.

Unit	Content	Number of Lectures required
Unit I	**Indian Financial system**:Meaning, nature and importance of Financial System; Structure of Indian Financial System; Organized and Unorganized Financial System, Flow of funds in the economy; Role of financial system in economic development.	12
Unit II	**Banking System in India:**Evolution and structure of banking in India; Functions of banks; Reserve Bank of India—role and functions; Overview of Commercial Banks, Cooperative Banks, Regional Rural Banks, Small Finance Banks and Payment Banks.	12
Unit III	**Financial Markets and Financial Instruments (basic overview):**Meaning, functions, structure. Participants in the financial market, Types of Financial Markets (only overview)-Money Market, Capital Market ,Primary Market and Secondary Market ,Government Securities Market, Foreign Exchange Market ,Commodity Market and Derivatives Market. Basic classification of financial instruments.	12
Unit IV	**Indian Financial System Regulatory Framework:**Need and Importance of Financial Regulation ,Objectives of Financial Regulation ,Role and functions of RBI, SEBI, IRDAI, PFRDA and IFSCA; Regulatory framework of the Indian financial sector.	12
Unit V	**Digital Banking and Recent Trends in Indian Financial System (Overview):**Digital banking concepts; Electronic payment systems (UPI, NEFT, RTGS, IMPS, Mobile Wallets); FinTech services; Green Banking; Cyber security in banking;Recent trends and challenges in the Indian financial system.	12

Note : Discuss the web sources and recent updates in financial sectors to be discussed as per relevant topic.

Text Books and references:

1. Bhole, L. M. & Mahakud, J., "Financial Institutions and Markets", 7th Edition, McGraw Hill Education.
2. Khan, M. Y., "Indian Financial System", 11th Edition, McGraw Hill Education.
3. Pathak, Bharati V., "The Indian Financial System: Markets, Institutions and Services", 6th Edition, Pearson Education.
4. Gordon, E. & Natarajan, K., "Financial Markets and Services", Latest Edition, Himalaya Publishing House.
5. Suresh, P., & Paul, J. (2022). Management of Banking and Financial Services (5th ed.). Noida: Pearson Education.
6. Mishkin, F. S., & Eakins, S. G. (2021). Financial Markets and Institutions (10th ed.). Boston: Pearson.
7. Gurusamy, S. (2021). Banking Theory: Law and Practice. New Delhi: McGraw Hill Education.

MAJOR CORE GROUP-C MARKETING.		
Subject Title: Consumer Behaviour.		
Subject Ref. No. : DSC-11	No. of Credits	4
	No. of Periods/ Week	4
	Assignments / Sessional	40
	Semester Examination	60

Course Objectives

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

	Course Objectives
CO-1	To understand consumer motivation, perception, personality, attitudes, and learning.
CO-2	To analyze the consumer decision-making process
CO-3.	To examine contemporary trends in consumer behaviour and digital consumer markets.
CO-4.	To analyze the consumer decision-making process

Pre Requistie: To examine contemporary trends in consumer behaviour and digital consumer markets.

	Content	**No of Lectures.**
Unit I:	Introduction to Consumer Behaviour: Meaning and Definition of Consumer Behaviour , Concept and Importance of Consumer Behaviour ,Nature and Characteristics Scope of Consumer Behaviour Need and Objectives of Studying Consumer Behaviour	12

Unit II	Consumer Decision-Making: Need Recognition ,Information Search ,Evaluation of Alternatives ,Purchase Decision and Post-Purchase Behaviour Types of Buying Behaviour :Complex Buying Behaviour , Buying Behaviour Habitual Buying Behaviour ,Variety-Seeking Buying Behaviour.	12
Unit III:	Contemporary Issues in Consumer Behaviour: Digital Consumer Behaviour ,Online Consumer Buying Behaviour ,Social Media Marketing and Consumer Behaviour , Green Consumer Behaviour ,Ethical Consumerism ,Rural Consumer Behaviour Brand Loyalty ,Customer Relationship Management (CRM) ,Artificial Intelligence and Consumer BehaviourFuture Trends in Consumer Behaviour	12
Unit IV:	Factors Influencing Consumer Behaviour: Psychological Factors**:** Motivation ,Perception ,Learning ,Beliefs and Attitudes Personality and Self-Concept **Personal Factors:**Age ,Occupation ,Income ,Lifestyle andFamily Life Cycle **Social Factors:**Family ,Reference Groups ,Social Class Culture and Subculture **Situational Factors:**Physical Environment ,Time,Purchase Situation andSocial Surroundings	12
Unit V:	Contemporary Issues in Consumer Behaviour Digital Consumer Behaviour ,Online Consumer Buying Behaviour ,Social Media Marketing and Consumer Behaviour ,Green Consumer Behaviour ,Ethical Consumerism ,Rural Consumer Behaviour ,Brand Loyalty ,Customer Relationship Management (CRM) Artificial Intelligence and Consumer Behaviour and Future Trends in Consumer Behaviour	12

Text Books & Additional Reference Books	Consumer Behaviour: Vishwajeet Prasad -Gennext Publication. Consumer Behaviour: Suja .R.Nair-Himalaya Publication. Consumer Behaviour: S.A. Chunawalla -Himalaya Publication. Consumer Behaviour: Hawkins Best coney-Tata Mc.Graw Hill Edition.	

MAJOR CORE

GROUP-C MARKETING

	Tourism Management
Subject Ref. No.	DSC-12
No. of Credits	4
No. of Periods / Week	4
Assignments/ Sessional	40 Marks (Internal Assessment Suggested)
Semester Examination	60 Marks (External Examination)

Course Objectives:

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

Co-1: Understand the fundamentals of tourism and hospitality marketing.

Co-2: Develop knowledge of tourism products, destinations, and consumer behavior.

Co-3:Apply marketing strategies for domestic and international tourism

Co-4: Analyze digital marketing and branding practices in tourism businesses.

CO-5:. Build entrepreneurial and sustainable tourism management skills.

Pre-Requisite: The students are expected to be prepared with basic business, management, and foundational marketing concepts so that the mentor can easily teach and facilitate their minds to learn the practical and experiential aspects of tourism management

Unit	Title & Content	Number of Lectures
Unit-I	**Introduction to Tourism and Tourism Marketing:**Meaning and scope of tourism. Types of tourism: Domestic, International, Medical, Eco, Adventure, Cultural, Religious, Rural and Business Tourism. Components of the tourism industry. Concepts and importance of tourism marketing. Tourism marketing environment. Role of government and private stakeholders.	12
Unit-II	**Tourism Products and Consumer Behavior:**Tourism product: Meaning, characteristics and classification. Destination attractiveness and life cycle. Tourist motivation and decision-making. Consumer buying behavior in tourism. Market segmentation, targeting and positioning (STP). Customer satisfaction and experience management	12
Unit-III	**Tourism Marketing Strategies:**Marketing Mix (7Ps) in tourism services. Branding of tourist destinations. Pricing strategies in tourism. Distribution channels and travel intermediaries. Promotion	12

	techniques and integrated marketing communication. Public relations and event-based tourism promotion.	
Unit-IV	**Digital Tourism Marketing:**Digital marketing concepts. Social media marketing for tourism. Search Engine Optimization (SEO) and Search Engine Marketing (SEM). Online Travel Agencies (OTAs). Influencer marketing and content marketing. Mobile marketing and AI applications in tourism. Online reputation management and customer reviews.	**12**
Unit-V	**Sustainable Tourism and Emerging Trends:**Sustainable tourism concepts. Responsible tourism practices. Eco-tourism and community participation. Smart tourism destinations. Green marketing in tourism. Tourism entrepreneurship and start-ups. Future trends: AI, virtual reality, personalization and data analytics.	**12**
	Text Books • Manjula Chaudhary – *Tourism Marketing* (Primary Textbook). • Sunetra Roday, Archana Biwal & Vandana Joshi – *Tourism Operations and Management.* **Additional Reference Books** • Biswanath Ghosh – *Tourism and Travel Management.* • Md. Abu Barkat Ali – *Travel and Tourism Management.* • Rajat Gupta et al. – *Hospitality and Tourism.*	

MAJOR CORE

Group A-Human Resource Management.

Subject Title	Knowledge Management.		
Subject Ref.No	DSE H 1.1	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:

CO-1	Understand the concepts and significance of Knowledge Management.
CO-2	Analyze thesocial nature of knowledge and obstacles to knowledge sharing.
CO-3	Apply Knowledge management ethics in Business

Pre-Requisite	To make the students realize the importance of capturing knowledge elements and itsstructures application as a competitive advantage to business.	No.of Lectures
Unit I	Introduction to KM, History of KM, Importance of KM, Information Management to Knowledge Management, K M Cycle, Industrial Economy to Knowledge Economy	15
Unit II	Social Nature of Knowledge, Social Network Analysis, Obstacles to knowledge sharing, Organizational learning & Social Capital. Knowledge Application – Individual level, Group level & Organization Level	15
Unit III	Km Team–Roles & Responsibilities, Political issues in KM, Ethics in KM, Strategies issues in Knowledge Management, Future of Knowledge Management	15
Unit IV	Students shall complete **any two** of the following • Case study on Knowledge Management practices in an organization. • Preparation of a knowledge-sharing portal or repository. • Knowledge audit of a small business. • Seminar on Artificial Intelligence and Knowledge Management. • Presentation on Knowledge Management practices in leading organizations. • Book review on Knowledge Management.	15
Additional Reference Books	1. Kimiz Dalkir – *Knowledge Management in Theory and Practice.* 2. Sudhir Warier – *Knowledge Management.* 3. Shelda Debowski – *Knowledge Management.* 4. Carla O'Dell & Cindy Hubert – *The New Edge in Knowledge.*	

	5. Danny Wallace – *Knowledge Management*.		

MAJOR CORE

Group A-Human Resource Management

Subject Title	Human Resource Accounting			
Subject Ref.No	DSE H 1.2	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:

CO-1	Understand the concepts, principles, and significance of Human Resource Accounting in organizations.
CO-2	Analyze various methods of valuation, measurement, and reporting of human resources.
CO-3	Apply Human Resource Accounting concepts for managerial decision-making and organizational performance evaluation

Pre-Requisite	Basic knowledge of Human Resource Management, Organizational Behaviour, and business operations, along with familiarity with basic computer applications and data interpretation.	No.of Lectures
Unit I	Meaning & Definition of HRA – Importance - Development of HRA, HRA for Managers & HR Professionals, Investment in Human Resources, Quality of Work Force and Organizations' Performance, Efficient use of Human Resources, Value of Assets – Illiquid and Non- Marketable Assets – Human Capital.	15
Unit II	Human Resource Planning – Human Capital Investment – Expenditure Vs Productivity – Training – Human Capital & Productivity - Human Resource Accounting – Measurement of Human Value addition into Money Value – Objectives of Human Resources Accounting – Approaches to Human Resource Accounting	15
Unit III:	HR Accounting – Design, Preparation & Implementation - Responsibility Accounting and Management Control - Management Control Structure and Process - Design of HR Accounting Process & Procedures for each of the HR Sub-system including Recruitment, induction, Performance Appraisal and Training - Classification of Costs in HR Accounting – Behavioural Aspects of Management Control – Social Control.	15
Unit IV	Investment Approach – Investment in Human Resources - HR Value – Concepts, Methods & Mechanisms - Recruiting and Training Costs – Depreciation –Rates of Return – Organization Behaviour Vs Turnover – Non-Value Adds in the Management of Human Resources, Measures and Prevention - Organization Climate Approach – Improvement Determination of Changes in Human Resource Variables – Increased Costs, Cost Reduction and Future Performance.	15
Additional Reference Books	1.Eric G. Flamholtz, Human Resource Accounting, Springer 2.Jac Fitz-enz, how to measure Human Resource Management, McGraw Hill 3. Rakesh Chandra katiyar, Accounting for Human Resources, UK Publishing 4. M. Saeed, D.K. Kulsheshtha , Human Resource Accounting, Anmol Publications. 5. D. Prabakara Rao, Human Resource Accounting, Inter India Publications	

MAJOR CORE GROUP-B - FINANCE				
Subject Title		**Merchant Banking and Financial Services**		
Course Code.		**DSC-F-1.1**	**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:

CO-1	To familiarize students with the concept and scope of merchant banking and financial services.
CO-2	To understand the role of merchant banks in capital market operations.
CO-3	To study various financial services offered by financial institutions.
CO-4	To understand the regulatory framework governing merchant banking and financial services.
CO-5	To develop analytical skills regarding contemporary financial services and emerging financial technologies.

Pre Requisite	Basic understanding of Merchant Banking and Financial Services will develop the understanding of Merchant Banking functions and services	**Number of Lectures**
Unit – I	**Introduction to Merchant Banking and Financial Services:** 1.1 Meaning, definition, characteristics, objectives, functions, importance and scope of merchant banking. Evolution and growth of merchant banking in India. Difference between merchant banking and commercial banking. 1.2 Financial Services: Meaning, nature, characteristics, objectives, importance and classification of financial services into fund-based and fee-based services. Role of financial services in promoting economic development and financial inclusion. 1.3 Regulatory FrameworkRole and functions of SEBI, RBI and Ministry of Finance in regulating merchant banking activities. Registration, responsibilities and code of conduct for merchant bankers.	**12**

Unit – II	**Merchant Banking Operations**2.1 Issue Management: Concept, objectives and importance of issue management. Types of public issues and methods of raising capital. 2.2 Public Issue of Securities: Initial Public Offer (IPO), Follow-on Public Offer (FPO), Rights Issue, Bonus Issue, Private Placement and Qualified Institutional Placement (QIP). 2.3 Book Building and Underwriting: Meaning, objectives and process of book building. Fixed price issue versus book-built issue. 2.4 Corporate Advisory Services: Project counselling, project appraisal, loan syndication, portfolio management services, mergers and acquisitions advisory services and capital restructuring.	**12**
Unit III	**Fund-Based Financial Services**3.1 Leasing: Meaning, characteristics, objectives and importance of leasing. Parties to a lease agreement. Types of leasing including finance lease, operating lease, sale and leaseback, direct lease and leveraged lease. 3.2 Hire Purchase:Concept, characteristics and procedure of hire purchase financing. Rights and obligations of the buyer and seller. 3.3 Factoring and Forfaiting:Meaning, objectives, functions and mechanism of factoring. Types of factoring. Concept of forfaiting, its features and importance in international trade. Difference between factoring and forfaiting. 3.4 Bill Discounting and Consumer Finance: Meaning and process of bill discounting. Benefits and limitations. Consumer finance, housing finance and vehicle finance.	14
Unit IV	**Investment and Fee-Based Financial Services** 4.1 Mutual Funds:Meaning, objectives and importance of mutual funds. Types of mutual fund schemes. Net Asset Value (NAV). Role of Asset Management Companies (AMCs). 4.2 Venture Capital and Private Equity:Concept, objectives and importance of venture capital financing. Private equity financing. 4.3 Credit Rating Services:Meaning, objectives and significance of credit rating. Role of credit rating agencies	12
Unit V	**Emerging Trends in Merchant Banking and Financial Services** 5.1 Financial Technology (FinTech):Meaning, scope and significance of FinTech. Applications of Artificial Intelligence, Big Data and Blockchain in financial markets.	10

	5.2 Digital Financial Services:Internet banking, mobile banking, UPI, NEFT, RTGS, IMPS, digital wallets and payment banks.	
Suggested Text Books	• S. Gurusamy – *Merchant Banking and Financial Services* • M. Y. Khan – *Financial Services* • M. Y. Khan – *Indian Financial System* • H. R. Machiraju – *Indian Financial System* • Gordon & Natarajan – *Financial Markets and Services* • L. M. Bhole & Jitendra Mahakud – *Financial Institutions and Markets*	

MAJOR
GROUP:B FINANCE

Subject Title	International Financial Management		
Course Code.	DSE-F-1.2	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:

Co-1	To understand the concepts, scope, and importance of International Financial Management in the global business environment.
Co-2	To explain the functioning of the international monetary system, foreign exchange market, and exchange rate determination.
Co-3	To analyze foreign exchange risk and evaluate various techniques for managing exchange rate exposure.
Co-4	To develop knowledge of international investment, financing, and decisions of multinational corporations.
Co-5	To apply the principles of International Financial Management for effective financial decision-making in a global business environment.

Pre Requisite	Basic understanding of International Financial Managementin the era of Global Business Environment	**Number of Lectures**
Unit – I	**Introduction to International Financial Management** **1.1 International Financial Management:** Meaning, nature, objectives and scope of International Financial Management. Importance of international finance in the era of globalization. Difference between domestic and international financial management. **1.2 International Financial Environment:** International trade and investment, balance of payments, **1.3 International Monetary System:** Evolution and features of the International Monetary System. Bretton Woods System,. **1.4 International Financial Institutions:** Role and functions of the International Monetary Fund (IMF), World Bank, Asian Development Bank (ADB) and Bank for International Settlements (BIS) in promoting	**20**

	international financial stability and economic development.	
Unit – II	**Foreign Exchange Market** **2.1 Foreign Exchange Market:** Meaning, functions, participants and structure of the foreign exchange market. **2.2 Exchange Rate Mechanism:** Meaning and types of exchange rates. Fixed, floating and managed exchange rate systems. Factors influencing exchange rate movements. **2.3 Foreign Exchange Transactions:** Spot, forward, futures, options and swap transactions. Role of authorized dealers and foreign exchange market intermediaries. **2.4 Exchange Control:** Objectives and methods of exchange control. Role of the Reserve Bank of India (RBI) and Foreign Exchange Management Act (FEMA) in regulating foreign exchange transactions.	**15**
Unit III	**International Financing and Investment** **4.1 International Financing:** Sources of international finance including equity, debt, Euro issues, foreign currency loans and external commercial borrowings (ECBs). **4.2 International Investment Decisions:** Capital budgeting in multinational corporations. Factors affecting international investment decisions.	10
Unit IV	**Emerging Trends in International Financial Management** **5.1 Multinational Corporations (MNCs):** Financial management practices of multinational corporations. Financial planning, control and performance evaluation in global business. **5.2 International Financial Markets:** Global money market, capital market and derivatives market. Role of international stock exchanges in capital mobilization. .	15
Suggested Text Books	• Apte, P. G. – *International Financial Management* • V. Sharan – *International Financial Management* • Jeff Madura – *International Financial Management* • Eun & Resnick – *International Financial Management* • Alan C. Shapiro – *Multinational Financial Management* • Cheol S. Eun & Bruce G. Resnick – *International Financial Management*	

MAJOR CORE GROUP-C MARKETING.		
Subject Title: Brand Management		
Subject Ref. No. : DSC-M-1.1	No. of Credits	4
	No. of Periods/ Week	4
	Assignments / Sessional	40
	Semester Examination	60

Course Objectives

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

CO-1	Understand the concepts and importance of branding
CO-2	Learn strategies for creating, developing, and managing successful brands.
CO-3.	Analyze brand positioning and brand equity
CO-4.	Develop skills in branding for domestic and global markets

Pre Requisite:

Understand the fundamentals of branding and brand equity.

	Content	No of Lectures.
Unit I: Introduction to Brand Management	Meaning and Definition of Brand,Importance of Branding,Brand vs Product ,Branding Challenges and Opportunities ,Brand Identity, Image and Personality ,BrandElements ,Brand DNA and	12

	Brand Promise ,Customer-Based Brand Equity (CBBE) andBrand Equity Models (Aaker & Keller)	
Unit II: Brand Positioning and Brand Building	Brand Positioning ,PositioningStrategies,Points of Difference (POD) ,Points of Parity (POP) ,BrandValues ,BrandKnowledge ,BrandArchitecture,Brand Hierarchy and Brand Portfolio Management	12
Unit III: Brand Leveraging and Brand Communication	Brand Extension ,BrandRevitalization,Brand Re-launch ,Co-branding ,IngredientBranding ,CelebrityEndorsement ,Integrated Marketing Communication (IMC) ,DigitalBranding,Social Media Branding ,Personal Branding	12
Unit IV: Brand Equity and Performance Measurement	Sources of Brand Equity ,Measuring Brand Equity ,BrandAudit ,BrandTracking ,BrandValuation ,Brand Performance Metrics Consumer Perception Analysis ,CustomerLoyalty ,Brand Resonance Model	12
Unit V: Strategic Brand Management	Strategic Brand Management Process,Brand Lifecycle Management,Managing Brands over Time ,GlobalBranding ,Brand Crisis Management ,Sustainability and Ethical	12

	Branding ,LuxuryBranding ,Retail and Service Branding and Future Trends in Branding (AI, Influencer Marketing, Experiential Branding)	
Text Books & Additional Reference Books	Strategic Brand Management – Kevin Lane Keller & Vanitha Swaminathan Building Strong Brands – David A. Aaker The New Strategic Brand Management – Jean-Noël Kapferer Brand Management – Harsh V. Verma Brand Positioning – Subroto Sengupta Brand Management: Text and Cases – Tapan K. Panda	

MIONR

Group A- Marketing

Subject Title	Introduction to Rural Entrepreneurship		
Subject Ref.No	MH- 2.1	No. Of Credits	2
		No. Of periods /week	2
		Assignments/ Sessional	20
		Semester Examination	30

Course Objectives

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

CO-1	To understand about Entrepreneurship in Rural context.
CO-2	Apply Innovative Entrepreneurship thinking and strategies for sustainable Rural Development.
CO-3	Analyze the rural industrial sector that is important for the development of rural industrialization.
CO-4	Evaluate sustainable livelihood opportunities and enhance entrepreneurial skill among rural youth ,women and marginalized Communities.

Pre-Requisite	Student should acquire entrepreneurial skills.	No.of Lectures
Unit I	Concept of Rural Industralisation :Concept of Industralisation,Importance of Rural Industralization for Rural Development. Evolution of village industries in India.	15
Unit II	Rural Industrialization Development: Rural Industrial Sector,small scale Industries ,Handloom ,Agro based Industries, Impact of Globalization in Rural Industries, National Institute small Industries Extension and Training(NISIET), Industrial development regulation Act 1951.	15
Additional Reference Books	Vasant Desai(2014) Entrepreneurship and Technology ,Publisher : Himalaya Publishing House. N.P. Singh : Entrepreneurship Development : Theories and Practices.	

MH-3.1 MINOR

Group A (Human Resource Management).

Subject Title	Introduction to Indian Labour Market and Employee welfare Practices.		
Subject Ref.No	MH-3.1	No. Of Credits	2
		No. Of periods /week	30
		Assignments/ Sessional	20
		Semester Examination	30

Course Objectives

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

CO1	Explain the Basic concepts and structure of the Indian labour Market.
CO2	Identify Employment Patterns and labour market challenges in India.
CO3	Describe the objectives and significance of employee welfare practices.

Pre-Requisite	Familiarize students with employment trends and workforce issues in India	No.of Lectures
Unit-I	**Introduction to the Indian Labour Market.**Meaning and concept of the labour market ,Characteristics of the Indian labour market ,Employment and unemployment: Concepts and types and Current trends and challenges in the Indian labour market	10
Unit-II	**Employee Welfare Practices .**Meaning, objectives, scope, and importance of employee welfare .Principles of employee welfare ,Welfare facilities:Health and safety ,Canteen ,Housing,Medical facilities ,Employee counselling and Work-life balance .Role of employers, trade unions, and government in employee welfare	10
Unit- III	**Labour Welfare and Emerging Workplace Practices** Concept of labour welfare, Social security measures: EPF, ESI, Gratuity, Maternity Benefits (overview) ,Employee well-being and workplace wellness ,Welfare of women, contract, migrant, and gig workers Diversity, equity, and inclusion (DEI) and Emerging trends in employee welfare in the digital workplace	10
Additional Reference Books	1. C.B. Mamoria & S. Mamoria – *Dynamics of Industrial Relations.* 2. P. Subba Rao – *Personnel and Human Resource Management.* 3. K. Aswathappa – *Human Resource Management.* 4. S.C. Srivastava – *Industrial Relations and Labour Laws.* 5. Government of India – *Labour Codes and Social Security.*	

MINOR

Group A-Human Resource Management.

Subject Title	Basics ofPerformance Management System (PMS)		
Subject Ref.No	MH-3.2	No. Of Credits	2
		No. Of periods /week	30
		Assignments/ Sessional	20
		Semester Examination	30

Course Objectives

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

CO-1	To provide students with the conceptual understanding of Performance Management Systems and their role in achieving organizational effectiveness.
CO-2	To develop the ability to design, implement, and evaluate employee performance management processes using modern performance appraisal techniques.
CO-3	To familiarize students with contemporary trends, ethical issues, and technology-enabled performance management practices. .

Pre-Requisite	Basic understanding of Human Resource Management principles and organizational behaviour.	No.of Lectures
Unit I	**Fundamentals of Performance Management:-** Concept of performance management, meaning and importance of performance management system, objectives and scope of performance management, distinction between performance management and performance appraisal, evolution of performance management, components of an effective performance management system, performance management cycle, strategic alignment of performance management with organizational goals, roles and responsibilities of managers, employees and HR professionals in performance management, characteristics of an effective performance management system, challenges in implementing performance management systems.	15
Unit II	**Performance Planning, Appraisal and Feedback:** Performance planning process, goal setting and Key Performance Indicators (KPIs), Key Result Areas (KRAs), competency mapping, performance standards and performance expectations, methods of performance appraisal including traditional and modern techniques, Management by Objectives (MBO), Behaviourally Anchored Rating Scale (BARS), 360-degree feedback, Assessment Centres, self-appraisal, performance review meetings, providing constructive feedback, performance counseling, handling appraisal errors and biases, documentation and legal considerations in performance evaluation.	15
Additional Reference Books	1. Aguinis, H. **Performance Management**. Pearson Education. 2. Bhattacharyya, D. K. **Performance Management Systems and Strategies**. Pearson Education India. 3. Rao, T. V. **Performance Management and Appraisal Systems**. Sage Publications India.	

Suggested Case Studies	1. Revamping the Performance Management System at Infosys. 2. Continuous Performance Feedback Model at Adobe. 3. Performance Appraisal Transformation at Accenture. 4. Google's OKR-Based Performance Management System. 5. • Tata Consultancy Services (TCS): Managing Employee Performance and Development.	

MINOR

GROUP-B FINANCE

Subject Title: Introduction to Indirect Tax		
Subject Ref. No. : MF-3.1	No. of Credits	2
	No. of Periods/ Week	2
	Assignments / Sessional	20
	Semester Examination	30

Course Objectives

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

Co-1	Understand the structure, concepts, and legal framework of GST in India.
Co-2	Analyze provisions relating to supply, levy, collection of tax, and place/time/value of supply.
Co-3	Apply GST provisions relating to input tax credit, registration, returns, and assessments in practical situations

Pre Requisite	Content	Number of Lectures
Unit-1: Introduction to Indirect tax	Definition Meaning and features of indirect taxes, scope in current scenario. Types of indirect tax in India.	10
Unit-2: Registration and exemptions under GST	Supply under GST, place of supply, charge of GST, Exemptions from GST. Registration, Accounts and Records	10
Unit-3: Returns and Assessment, Offences and penalties	Returns, Payment of Tax, Assessment and Audit, Offences and Penalties.	10
Text Books & Additional Reference Books	***<u>Text Books:</u>***- **V.S. Datey** – *GST Ready Reckoner*, **Dr. Vinod K. Singhania & Kapil Singhania** – *Students' Guide to GST and Customs Law*, **Girish Ahuja & Ravi Gupta** – *GST & Customs Law (with case laws)* ***<u>Reference Books:</u>*** **ICAI Study Material** – *Indirect Tax Laws (GST)*, **Taxmann Publications** – *GST Law & Practice*, **CBIC** – *GST Acts, Rules and Notifications (Bare Act)*, **Taxmann GST Manual** – for practical interpretation and updated provisions	

MINOR – Choose any one from the pool of courses- Finance

MINOR

Group B-FINANCE

Subject Title	Basic Banking & Indian Financial System		
Subject Reference No	MF-3.2	No of Credit	2
		No of period per week	2
		Assignment / Sessional	20
		Semester Examination	30

Course Objectives

Co-1	To understand the structure, components and functions of the Indian Financial System and Banking System in India.
Co-2	To apply knowledge of banking operations, account opening procedures, KYC requirements and digital payment systems in practical situations.
Co-3	To analyze recent developments in digital banking, financial inclusion, Fin Tech innovations and cyber security issues in the banking sector.
Co-4	To evaluate the benefits and risks associated with digital banking services and emerging financial technologies.

Pre-requisite: Basic knowledge of commerce, economics and digital payment applications.

Unit	Content	Number of Lectures required
Unit I	**Indian Financial System and Banking Structure** Components of Indian Financial System – Financial Institutions, Financial Markets, Financial Instruments and Financial Services Structure of Indian Banking System, Reserve Bank of India and Commercial Banks, Types of Banks in India	10
Unit II	**Banking Operations and Financial Markets:** Types of Bank Accounts and Deposits, Basic Banking Services and Loans, KYC and Account Opening Procedure, Money Market and Capital Market, Stock Exchange and SEBI, Financial Instruments – Shares, Bonds and Mutual Funds	10
Unit III	**Digital Banking and Emerging Trends:** Internet and Mobile Banking , Digital Payment Systems – UPI, NEFT, RTGS and IMPS , Debit Cards, Credit Cards and ATM Services , Financial Inclusion in India , Fin Tech and Digital Banking , Cyber Security Awareness in Banking	10

	Note : Relevant case examples and information to recent web sources to be discussed in the class. **Books and references:** 1. Khan, M. Y., & Jain, P. K. (2022). *Indian financial system* (11th ed.). McGraw Hill Education. 2. Indian Institute of Banking and Finance. (2023). *Principles and practices of banking* (Revised ed.). Macmillan Education India. 3. Pathak, B. V. (2021). *The Indian financial system: Markets, institutions and services* (6th ed.). Pearson Education. 4. Gordon, E., & Natarajan, K. (2023). *Banking theory, law and practice* (Latest revised ed.). Himalaya Publishing House. 5. Bhole, L. M., & Mahakud, J. (2020). *Financial institutions and markets: Structure, growth and innovations* (7th ed.). McGraw Hill Education. 6. Suresh, P., & Paul, J. (2022). *Management of banking and financial services* (5th ed.). Pearson Education. 7. Mishkin, F. S., & Eakins, S. G. (2023). *Financial markets and institutions* (10th ed.). Pearson. 8. Chandra, P. (2022). *Investment analysis and portfolio management* (6th ed.). McGraw Hill Education.	

MINOR

Group C- Marketing

Subject Title	Basics of consumer Behaviour.		
Subject Ref.No	MM-3.1	No. Of Credits	2
		No. Of periods /week	2
		Assignments/ Sessional	20
		Semester Examination	50

Course Objectives

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

CO-1	Understand the concept and importance of consumer behaviour.
CO-2	Analyze the factors influencing consumer buying decisions.
CO-3	Apply consumer behaviour concepts in marketing .

Pre-Requisite	Students should have a basic understanding Rural Entrepreneurship.	No.of Lectures
Unit I	Meaning and Definition of Consumer Behaviour,Concept and Nature of Consumer Behaviour,Scope and Importance of Consumer Behaviour,Need for Studying Consumer Behaviour Characteristics of Consumers and Applications of Consumer Behaviour in Marketing	10
Unit II	Factors Influencing Consumer Behaviour: Psychological Factors, Personal Factors, Social Factors and Cultural Factors,Consumer Satisfaction ,Customer Relationship Management (CRM)and Consumer Protection in India.	10
Unit III:	Student should do any two activity: 1. Case Study on Consumer Buying Behaviour 2. Observation Report on Retail Consumer Behaviour 3. Online Shopping Behaviour Analysis 4. Brand Preference Survey 5. Consumer Satisfaction Survey 6. Presentation on Digital Consumer Behaviour	10
Additional Reference Books	Consumer Behavior – Leon G. Schiffman & Joseph Wisenblit ConsumerBehaviour – Suja R. Nair Consumer Behaviour: Text and Cases – Satish K. Batra and S. H. H. Kazmi Consumer Behavior: Building Marketing Strategy – Del I. Hawkins and David L. Mothersbaugh • ConsumerBehaviour – S. A. Chunawalla	

MINOR

Group-C Marketing

Subject Title	**Basic Tourism Management**
No. of Credits	2
No. of Periods / Week	2 (Total 30 Hours)
Assignments/ Sessional	20 Marks (Internal Assessment)
Semester Examination	30 Marks (External Examination)
Course Objectives: At the end of the course, students will be able to	
Co-1 :Introduce students to the fundamentals of tourism.	
CO-2 :Develop understanding of tourism products and services.	
CO-3: Familiarize students with tourism organizations and destinations.	
CO-4: Understand the socio-economic significance of tourism.	

Course Syllabus Table

Pre-Requisite:A basic understanding of business studies, geography, culture, and communication skills will facilitate better comprehension of tourism concepts and practices.		
Unit	**Title & Content**	**Number of Lectures**
Unit-I	**Introduction to Tourism:** Meaning and Definitions of Tourism Tourist, Visitor and Excursionist, Nature and Characteristics of Tourism, Components of Tourism, Scope and Importance of Tourism, Tourism as an Industry	**10**
Unit-II	**Types and Forms of Tourism:**Domestic Tourism, International Tourism, Inbound and Outbound Tourism, Cultural Tourism, Religious Tourism, Eco-Tourism, Adventure Tourism, Medical Tourism, Rural Tourism	**10**
Unit-III	**Tourism Products and Organizations:** Tourism Product: Meaning and Characteristics, Natural Attractions, Cultural Attractions , Heritage Sites, Tourism Infrastructure, Role of Travel Agencies, Tour Operators, National and International Tourism Organizations	**10**

Reference Books

1. A.K. Bhatia – Tourism Development: Principles and Practices
2. S.K. Bhatia – Fundamentals of Tourism Management
3. Pran Nath Seth – Tourism in India
4. M.R. Dileep – Tourism Management
5. Madhukar R.K. – International Tourism

Vocational Skill Course.
(Choose any one from pool of courses)

Subject Title	**Business Legislation**	**No. of Credits**	2
Subject Ref. No.	**VSC-3.1**	**No. of Periods / Week**	2
		Assignments/Sessional	20
		Semester Examination	30

Course Objectives

1. To introduce students to the legal framework governing business activities in India.
2. To develop an understanding of laws affecting business transactions and organizations.
3. To familiarize students with consumer rights, corporate regulations, and legal compliance.
4. To enable students to identify and address legal issues in business decision-making.

Course Outcomes (COs)

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

CO-1	Understand the legal environment of business and its significance.
CO-2	Explain the provisions of major business laws applicable to organizations.
CO-3	Analyze legal issues related to contracts, consumer protection, and company operations.
CO-4	Apply legal principles in business practices and managerial decisions.

Unit	Topic	**No. of Lecture**
Unit – I	Legal Framework of Business and Contract Law, 1.1 Introduction to Business Legislation, Meaning, nature, and scope of Business Law, Importance of law in business activities, Sources of Business Law in India, Relationship between business and legal environment 1.2 Indian Contract Act, 1872, Meaning and essentials of a valid contract, Offer and Acceptance, Consideration, Capacity of Parties Free Consent, Legality of Object and Consideration 1.3 Performance and Discharge of Contracts, Performance of contracts, Modes of discharge of contracts, Breach of contractRemedies for breach of contract, 1.4 E-Contracts, Concept and types of electronic contracts, Digital signatures and electronic records, Legal validity of online agreements	**10**
Unit – II	Consumer Protection and Sale of Goods 2.1 Sale of Goods Act, 1930, Meaning and essentials of a contract of sale, Sale and agreement to sell, Conditions and warranties, Transfer of ownership and delivery of goods 2.2 Rights and Duties of Buyer and Seller, Rights of unpaid sellerDuties of buyer and sellerRemedies for breach of contract of sale 2.3 Consumer Protection Act, 2019, Objectives and features of the Act ,Consumer rights and responsibilities, Consumer dispute Redressal mechanism, Product liability, Consumer protection in e-commerce 2.4 Practical Business Cases, Consumer complaints and dispute resolution, Case studies related to unfair trade practices	**10**

Unit – III	Company Law and Business Ethics 3.1 Companies Act, 2013, Meaning and characteristics of a company, Types of companies, Incorporation and registration of companies, Memorandum of Association (MOA) and Articles of Association (AOA) 3.2 Corporate Governance, Meaning and importance, Role of Board of Directors, Rights and responsibilities of stakeholders, 3.3 Corporate Social Responsibility (CSR), Concept and objectives of CSR, CSR provisions under Companies Act, 2013.Business ethics and social accountability 3.4 Intellectual Property Rights (IPR), Meaning and importance of IPR, Patents,Copyrights, Trademarks, and Geographical Indications, Protection of intellectual assets in business	**10**
	Total Marks	**30**
Text Books Additional Reference Books	1. N.D. Kapoor – Elements of Mercantile Law, 2. M.C. Kuchhal – Business Law 3. P.P.S. Gogna – Business Laws 4. Companies Act, 2013 5. Consumer Protection Act, 2019 6. Indian Contract Act, 1872 7. Sale of Goods Act, 1930	

BBA Syllabus –Vth Semester

Subject Title		Optimization Techniques		
Subject Ref. No.		VSC3.2		
		No. of Credits	:	2
		Assignments / Sessional	:	20
		Semester Examination	:	30

Course Objective

1. To translate real-world business challenges into quantifiable mathematical models.
2. To learn techniques for allocating limited resources.
3. To introduce scheduling and project management methodologies that help minimize production bottlenecks and delays.

Course Outcomes (COs)

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

CO1	Formulate complex, real-world business scenarios into mathematical optimization models.
CO2	Solve Linear Programming Problems (LPP) using graphical and algebraic methods (e.g., the Simplex method).
CO3	Optimize resource distribution by solving Transportation and Assignment models.
CO4	Manage project timelines and budgets effectively using network analysis techniques like PERT/CPM.
CO5	Make informed strategic decisions under uncertainty using Game Theory and Decision Analysis

Unit I	Foundations of Optimization & Linear Programming : Overview: Translating business problems into mathematical equations with specific objective functions and resource constraints. Problem formulation, Graphical Method, Simplex Method, and Duality.
Unit II	Transportation, Assignment & Network Models : Transportation problem (North-West Corner, Least Cost, Vogel's Approximation and Assignment problems. Project Scheduling & Resource Management : Project Evaluation and Review Technique (PERT) and Critical Path Method (CPM).
Unit III	Decision Analysis & Simulation : Decision Theory (Maximin, Minimax, and Laplace criteria), Decision Trees, Game Theory, and Monte Carlo simulation.
Text Book	1. Operations Research: Theory and Application by J. K. Sharma 2. Optimization Techniques by K. Malik and C.B. Gupta. 3. **An Introduction to Optimization** by Edwin K.P. Chong and Stanislaw H. Zak

Vocational Skill Course.

Subject Title		**Event Management**		
Subject Ref. No.		**VSC-3.3**	**No. of Credits**	2
			No. of Periods / Week	2
			Assignments / Sessional	20
			Semester Examination	30

Course Objectives

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

1)	To appreciate the scope of Event Management
2)	To have a basic knowledge of Events
3)	The course designed to gain knowledge of emerging issues in Events.
4)	To study theproblem arise in current situation how to take design on time and save the Management for further loss.
5)	Proper use of knowledge and Event management can help the student to organize the event.

Course Outcomes (COs)

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

CO-1	To remember the conceptual knowledge with an integrated approach to various functions of management.
CO-2	To develop leadership and communication skills to become successful business leaders and Eventmanagers.
CO-3	To encourage and develop critical thinking, analysis and initiative ability skills to organize event.
CO-4	To Encourage the student to organize the seminars and conference in academic section.
CO-5	To develop skills in the student to organize the event

Pre	Basic understanding of Event Management will develop the ability of	**Number of**

Vocational Skill Course.

Requisite	Organising the event.	Lectures
Unit – I	Introduction to historical perspective of event management,eventmanagement size&type of event team ,code of ethics. Event Planning: Aim of events ,develop a mission ,establishobjective ,PreparingEvent purposal ,use of planning tools.	10
Unit -II	Special Events : Types and category ,Sports,Rallies,Academic events: Conference and seminars , Marketing in event : celebrities in Event	**10**
Unit -IV	Basic Event Accounting : Budget, Break Even Point, cash flow analysis ,Profit and loss statement ,balancesheet ,PanicPayment ,Financialcontrol system.	**10**
Text Books	Successful Event Management by: Anton shone and Bryn Parry. Business of Event Planning: Allen Judy .	
Additional Reference Books	Managerial Skill Development: Dr.AlexS.Chand Publication. Event Planner:AndreaL.Mortenson.	

BBA VI th Semester

MAJOR (CORE)

Group A-Human Resource Management.

Subject Title	Empolyee Engagement Practices.		
Subject Ref.No	DSC-13	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:

Co-1	Identify factors influencing employee engagement and employee satisfaction.
Co-2	Apply employee engagement practices in different organizational settings.
Co-3	Evaluate employee engagement programs using various measurement technique.

Pre-Requisite	Students should understand the Empolyee Engagement Practices.	No.of Lectures
Unit I	Introduction to Employee Engagement .Meaning and Definition of Employee Engagement ,Evolution and Concept of Employee Engagement Objectives and Importance ,Difference between Employee Engagement, Employee Satisfaction and Employee Commitment ,Characteristics of Engaged Employees,Levels of Employee Engagement and Drivers of Employee Engagement	15
Unit II	Theories and Models of Employee Engagement : Kahn's Theory of Employee Engagement ,Maslow's Need Hierarchy and Employee Engagement ,Herzberg's Two-Factor Theory and Employee Well-being and Work-Life Balance	15
Unit-III	Employee Engagement Strategies and Practices: Employee Communication ,Leadership and Employee Engagement Recognition and Reward Programs ,Employee Empowerment Career Development and Learning Opportunities ,Team Building Activities and Employee Wellness Programs .	15
Unit-IV	Measuring and Improving Employee Engagement:	15

	Employee Engagement Surveys ,Employee Feedback Mechanisms Performance Management and Engagement ,Employee Retention Strategies ,Challenges in Employee Engagement and Future Trends in Employee Engagement.	
Additional Reference Books	1. K. Aswathappa – *Human Resource Management* 2. Gary Dessler – *Human Resource Management* 3. Stephen P. Robbins & Timothy Judge – *Organizational Behavior* 4. Michael Armstrong – *Armstrong's Handbook of Human Resource Management Practice* 5. David MacLeod & Nita Clarke – *Engaging for Success* 6. Sharlyn Lauby – *The Recruiter's Handbook* 7. V.S.P. Rao – *Human Resource Management* 8. C.B. Mamoria & S.V. Gankar – *Personnel Management*	
Suggested Case Studies	• Gallup Workplace Reports • AON Hewitt Employee Engagement Reports • Society for Human Resource Management (SHRM) publications • Harvard Business Review (HBR) articles on Employee Engagement • Deloitte Human Capital Trends Reports	

MAJOR

Group A-Human Resource Management.

Subject Title		Organisational Development.			
Subject Ref.No		DSC-14	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:

Co-1	To study fundamentals of organizational development.
Co-2	To study Organisational interventions
Co-3	To study the Effective methods in organization development.

Pre-Requisite	Students are expected to know basic of Organization development and change management.	No.of Lectures
Unit I	Organisation Development : Introduction , meaning and defination , History of OD Relevence of organisational development for managers , characterstics and assumption of OD .	15
Unit II	Organsization development process : Overcoming resistence to change , Role of change agent /OD consultant .Ethics in OD , Organisational growth Model .Dignosis process Diagnostic models , Diagnostic skills	15
Unit-III	OD interventions: selecting OD interventions, team Interventions, Gestalt Approach, Process consultation Intervention, structural intervention, quality of work life, Quality circles, Parallel Learning Structures	15
Unit-IV	Evaluating OD interventions: Types of evaluation, Methods of evaluating Innervations, learning Organization, Reengineering Future of OD : - Organizational development and globalization , emerging trends in OD.	15
Additional Reference Books	1) French W.L., Bell C.H and Vohra .V , Organizational development , behavioral science interventions for organizational improvement revised 6th ED Pearson.	

	2) Organization changes and intervention strategies by Manish kumar / Nidhi singh 2013 , ISBN -8218 -038-4 Galgotia publishing company . 3) Harvey D.F and Brown D.R..An experimental approach to organization development 7th ED Prentice Hall Engle wood cliff , N.J	
Suggested Case Studies	Student should read case study on Hyundai.	

MAJOR (CORE)

Group A-Human Resource Management.

Subject Title	Employee Quality of Work Life (QWL)		
Subject Ref.No	DSC-15	No. Of Credits	2
		No. Of periods /week	2
		Assignments/ Sessional	20
		Semester Examination	30

Course Objectives

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

Co-1	To provide students with the conceptual understanding of Quality work life.
Co-2	To develop the ability to design, implement, and evaluate employee work life
Co-3	To familiarize students with Employeetrends, ethical issues, and technology-enabled performance management .

Pre-Requisite	Basic understanding of Quality Work Life.	No.of Lectures
Unit I	**Fundamentals of Employee Quality of Work Life:** Meaning, concept and evolution of Quality of Work Life, objectives and importance of QWL, dimensions and components of QWL, principles of Quality of Work Life, determinants affecting employee Quality of Work Life, relationship between Quality of Work Life and organizational effectiveness, job satisfaction, employee motivation, employee morale and productivity, Quality of Work Life models developed by Walton, Hackman and Oldham, and Nadler and Lawler, role of human resource management in promoting employee well-being, emerging trends in Quality of Work Life.	15
Unit II	**Factors Influencing Employee Quality of Work Life:** Work environment and occupational health and safety, ergonomics and workplace wellness, stress management and employee mental health, work-life balance practices, flexible working arrangements, employee participation in decision making, employee empowerment, career development and continuous learning, compensation and benefits influencing Quality of Work Life, employee engagement and organizational commitment, diversity, equity and inclusion, ethical practices and employee rights, legal provisions relating to workplace welfare in India	15
Additional Reference Books	1. **C. B. Gupta**, *Human Resource Management*, Sultan Chand & Sons, New Delhi. 2. **K. Aswathappa**, *Human Resource Management: Text and Cases*, McGraw Hill Education. 3. **P. Subba Rao**, *Essentials of Human Resource Management*	

	and Industrial Relations, Himalaya Publishing House.	
Suggested Case Studies	1. Employee Wellness and Quality of Work Life Initiatives at Google. 2. Work-Life Balance Practices at Infosys. 3. Employee Engagement and Workplace Culture at Tata Consultancy Services. 4. Flexible Working Policies at Microsoft. 5. Employee Well-being and Happiness Initiatives at HCL Technologies.	

Semester VI		BBA (NEP)	Money & Banking
4 credits		DSC-13	Group B : (Finance) Major.
Course Objective: To introduce students to the fundamentals of money, banking and the Indian banking system and develop basic understanding of their role in business and the economy.			
CO #	**Cognitive Level(BTL)**	**Course Outcomes**	
CO1	Remembering	Recall the concepts, functions and importance of money in economic activities.	
CO2	Understanding	Explain the structure and functions of banks and the Indian banking system.	
CO3	Applying	Apply basic banking concepts and digital banking practices in business and day-to-day financial transactions.	

Pre-requiste:	**Student should understand the impotance of Money and Banking.**	No of lectures
Unit 1	**Fundamentals of Money** • Meaning and evolution of money • Functions of money • Characteristics and importance of money • Money supply and monetary aggregates Role of money in business and economic development	15
Unit 2	**Banking System and Commercial Banking** • Meaning and importance of banking • Commercial banks: functions and services • Types of deposits and lending services • Banking instruments and customer services	15
Unit 3	**Central Banking and Digital Banking in India** • Role and functions of Reserve Bank of India • Monetary policy and credit control tools • Digital banking and e-banking services • National Payments Corporation of India and UPI ecosystem • Financial inclusion and recent banking trends in India	15
Unit 4	**Indian Money market in India** Structure and importance of money market in India Indian capital market Monetary policy objectives and limitations.	15
	Suggested Text Books: 1. Money, Banking, International Trade and Public Finance – M. L. Jhingan , Vrinda Publications 2. Banking Theory, Law and Practice --E. Gordon & K. Natarajan ,Himalaya Publishing House 3. Indian Financial System -- Dr. Bharati V. Pathak ,Pearson India 4. Principles and Practice of Banking -- Indian Institute of Banking and Finance (IIBF), Taxmann Publications	

MAJOR CORE

GROUP-B FINANCE

Subject Title	Managerial Economics			
Subject Reference No	DSC -14	**No of Credit**		4
		No of period per week		4
		Assignment / Sessional		40
		Semester Examination		60

Course Objectives

Co-1	To understand the basic concepts and principles of managerial economics used in business decision-making.
Co-2	To explain demand, forecasting, and consumer behaviour for business planning.
Co-3	To apply basic cost and production concepts in business planning.
Co-4	To evaluate pricing and output decisions under different market structures
Co-5	To interpret economic trends and policy changes affecting business organizations.

Pre-requisite: Basic knowledge of economics and Business

Unit	Content	Number of Lectures required
Unit I	**Introduction to Managerial Economics and Business Decisions:**Meaning, Nature and Scope of Managerial Economics; Role in Decision-Making; Opportunity Cost, Marginal Analysis, Incremental Principle; Business Applications and Case Examples.	12
Unit II	**Demand Analysis and Consumer Behaviour:**Demand and its Determinants; Law of Demand; Elasticity of Demand; Demand Forecasting and Business Applications.	12
Unit III	**Production and Cost Analysis:**Production Function; Law of Variable Proportions; Economies of Scale; Cost Concepts and Break-Even Analysis. Production and cost management in Industry.	12
Unit IV	**Market Structure and Strategic Pricing:**Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly; Basic Pricing Methods and Pricing Decisions.	12
Unit V	**Business Environment and Economic Policies(conceptual overview):**Macroeconomic indicators used for business decisions ,Inflation, Business Cycles, Monetary Policy, Fiscal Policy; Role of RBI; Digital Economy and Emerging Business Trends - FinTech, Green Economy and Sustainable Business Practices, Gig Economy.	12

Note : The course emphasizes practical application of managerial economics through casestudies, business examples, and analysis of current economic developments affecting business decisions.

Books and references

Dwivedi, D. N. (2023). Managerial economics (9th ed.). Vikas Publishing House.

Mehta, P. L. (2023). Managerial economics: Analysis, problems and cases (20th ed.). Sultan Chand & Sons.

Geetika, Ghosh, P., & Choudhury, P. R. (2021). Managerial economics. McGraw Hill Education.

Gupta, G. S. (2022). *Managerial economics* (3rd ed.). McGraw Hill Education India

MAJOR

GROUP:B-FINANCE

Subject Title: Budgeting		
Subject Ref. No. : DSC - 15	No. of Credits	4
	No. of Periods/ Week	4
	Assignments / Sessional	40
	Semester Examination	60

Course Objectives

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

Co-1	**Understand the conceptual framework** of budgeting and budgetary control and its role in managerial planning and control.
Co-2	**Identify and classify different types of budgets** such as functional budgets, master budget, fixed and flexible budgets.
Co-3	**Prepare various functional budgets** including sales, production, material, labour, overhead and cash budgets.
Co-4	**Analyse the relationship between budgeting and organisational performance**, and understand how budgets aid in cost control and profit planning.

Pre Requisite	Student should understand the Bugetary control.	**Number of Lectures**
Unit-1: Introduction to Budget and Budgetary Control	Meaning and Definition of Budget, Objectives and Importance of Budgeting, Essentials of Effective Budgeting, Budget Manual and Budget Committee, Budget Period, Key (Limiting) Factor, Types of Budgets,Overview, Functional Budget, Master Budget, Fixed Budget, Flexible Budget, Advantages and Limitations of Budgeting	12
Unit-2: Functional Budgets (Part,1)	1. Sales Budget 2. Production Budget 3. Production Cost Budget 4. Material Budget • Material Consumption Budget • Material Purchase Budget 5. Labour Budget 6. Overhead Budgets • Factory Overhead Budget • Administration Overhead Budget • Selling & Distribution Overhead Budget 7. Practical Problems & Case Studies	14

Unit-3: Functional Budgets (Part II) & Master Budget	1. Cash Budget • Receipts and Payments Method • Adjusted Profit & Loss Method • Balance Sheet Method 2. Capital Expenditure Budget 3. Research & Development Budget 4. Master Budget • Budgeted Income Statement • Budgeted Balance Sheet 5. Preparation of Comprehensive Budget 6. Practical Numerical Problems	12
Unit-4: Flexible Budget and Budgetary Control System	1. Fixed Budget vs Flexible Budget 2. Preparation of Flexible Budget 3. Steps in Establishing Budgetary Control System 4. Organisation for Budgetary Control 5. Budget Reports 6. Budgetary Control vs Standard Costing 7. Performance Evaluation through Budgets 8. Practical Illustrations	12
Unit-5: Advanced Concepts & Applications of Budgetary Control	1. Zero,Based Budgeting (ZBB) 2. Performance Budgeting 3. Programme Budgeting 4. Rolling Budget 5. Activity,Based Budgeting 6. Behavioural Aspects of Budgeting 7. Budgetary Control in Service Organisations 8. Case Studies & Practical Application	10
Text Books & Additional Reference Books	***Text Books:*** **Cost Accounting & Budgetary Control,***M.N. Arora* **Cost Accounting,***S.P. Iyengar* **Cost Accounting and Financial Management,***M.C. Shukla, T.S. Grewal & M.P. Gupta* **Management Accounting,***Dr. S.N. Maheshwari* **Principles of Management Accounting,***B.K. Bhar* ***Reference Books:*** **Cost Accounting: A Managerial Emphasis,***Charles T. Horngren, Srikant M. Datar & Madhav V. Rajan* **Budget and Budgetary Control,***N.K. Prasad* **Cost & Management Accounting,***Dr. Ravi M. Kishore* **Cost Accounting Theory &Problems,***C.W. Lucas & A. Sinha* **Management Accounting & Financial Control,***R.K. Sharma & Shashi K. Gupta* **Advanced Management Accounting,***Robert S. Kaplan & Anthony A. Atkinson* **Cost Accounting,***Dr. J. Madegowda*	

MAJOR

GROUP:C-MARKETING.

Subject Title: Product Management.			
Subject Ref. No. : DSC - 15	No. of Credits		4
	No. of Periods/ Week		4
	Assignments / Sessional		40
	Semester Examination		60

Course Objectives

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

Co-1	To understand the basics of Product Management.
Co-2	To understand stages of new product development.
Co-3	To understand product strategies and product positioning concept.

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Unit No.	Contents	No. of Hours
I	**Introduction to Product** Meaning and Characteristics of Product, Difference between Product and Brand, Classification of Product (Fast moving Consumer Goods Vs Consumer Durable Goods), Product Life Cycle - Stages of Product Life Cycle and Strategic Marketing Implications for Each Stage.	15
II	**Product Management** Concept and Importance of Product Management, Planning and Control Systems for Product Management, Objectives of Product Management, Roles of Product Manager, Product Mix and Product Line Decisions, Growth Strategies for the FMCG.	15
III	**New Product Development** Meaning and Importance of New Product, Stages of New Product Development, Factors affecting the Success and Failure of New Product Development and Role of Design Thinking in Product Development.	15
IV	**Product Strategy and Positioning** Market Segmentation, Target market identification, Product Positioning and Product Differentiation, Creating a Unique Selling Proposition (USP) and Value Proposition, Competitor Analysis, Product Branding, Packaging and Labelling	15

Suggested Readings:

1) Tapan K Panda – Product and Brand Management – Oxford University Press

2) Venugopal Rao – Product and Brand Management – Himalaya Publishing House

MAJOR

GROUP:C- MARKETING

Subject Title	**Sales and Distribution Management.**		
Subject Ref. No.	**DSC-14**	**No. of Credits**	4
		No. of Periods / Week	4
		Assignments / Sessional	40
		Semester Examination	60

Course Outcome

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

Co-1	**To help students develop conceptual clarity and decision- making abilites.**
Co-2	**To Impact skills and knowledge needed to manage sales force and distribution function so as to gain competitive advantages.**
Co-3	To Evaluate the student with sales and Distribution skills.

Units	Content	Number of Lectures
Unit-I	**Introduction to sales Management**:Meaning and importance of sales, Difference between selling and marketing, Objectives and functions of sales management, Personal selling and its types, Qualities of a successful salesperson, Steps in the selling process, Sales organization structure, Role of sales manager, Ethics in sales, Sales forecasting methods, Sales budgeting, Sales control and evaluation, Customer relationship management.	**15**
Unit – II	**Distribution:** Meaning and importance of distribution, Functions of distribution channels, Types of marketing channels, Channel selection factors, Channel conflict management, Physical distribution management, Transportation and warehousing, Inventory management, Order processing, E-commerce and emerging trends in sales and distribution.	**15**

MAJOR
GROUP:C- MARKETING

Unit – III	Operational Sales Management: Recruitment Sources, Selection Procedure ,Sales force Training ,Sales Promotion Trade Promotion concepts:selection ,Training ,Motivation and Compensation.	**15**
Unit – IV	Factors in Selection of Distribution: Motivation of Intermediate, Verticle and Horizontal Marketing Systems Distribution Analysis.	**15**
Reference Books	**Sales and Distribution Management by Tapan K. Panda and Sunil Sahadev** **Sales and Distribution Management by Amar Jyoti** **Sales and Distribution Management by Ramendra Sing**	

MAJOR
GROUP:C- MARKETING

Subject Title	Advertising Management		
Subject Ref. No.	DSC-13	No. of Credits	4
		No. of Periods / Week	4
		Assignments / Sessional	40
		Semester Examination	60

Course Outcome

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

Co-1	Explain the basic concepts, objectives and functions of advertising.
Co-2	Describe different advertising media and media planning.
Co-3	Develop simple advertising messages and advertisements.
Co-4	Analyze advertising campaigns and evaluate their effectiveness.

Units	Content	Number of Lectures
Unit-I	**Introduction to Advertising;** Meaning and Definition of Advertising, Nature and Importance of Advertising, Objectives of Advertising, Functions of Advertising, Types of Advertising, Advertising vs Personal Selling, Advertising vs Publicity, Advertising vs marketing.	15
Unit – II	**Advertising Media;** Meaning of Advertising Media, Types of Advertising Media, Outdoor Advertising, Internet Advertising, Social Media Advertising, Advantages and Limitations of Different Media.	15
Unit – III	**Advertising Creativity;** Advertising Copy, Elements of Good Advertisement, Headlines, Slogans, Visuals, Appeals in Advertising, Emotional Appeal, Rational Appeal, Fear Appeal,	15
Unit – IV	**Advertising Campaigns and Ethics;** Advertising Campaign, Steps in Advertising Campaign Planning, Budgeting Methods, Measuring Advertising Effectiveness, Ethics in Advertising, Social Responsibility in Advertising.	15

MAJOR
GROUP:C- MARKETING

Reference Books	• Belch, G. E., & Belch, M. A. **Advertising and Promotion: An Integrated Marketing Communications Perspective.** McGraw-Hill Education. • Batra, R., Myers, J. G., & Aaker, D. A. **Advertising Management.** Pearson Education. • S. A. Chunawalla. **Advertising: Principles and Practice.** Himalaya Publishing House. • Rajeev Batra. **Advertising Management.** Pearson India. • Kazmi, S. H. H., & Batra, S. K. **Advertising and Sales Promotion.** Excel Books. • Philip Kotler & Kevin Lane Keller. **Marketing Management.** Pearson Education.	

MAJOR (CORE)

Group A-Human Resource Management.

Subject Title	Indian Labour Market			
Subject Ref.No	DSE-H2.1	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:

CO1:	Explain the structure, features, and functioning of the Indian labour market.
CO2:	Analyze labour demand, labour supply, wage determination, and employment trends.
CO3:	Evaluate labour market reforms, labour codes, and employment policies.
CO4:	Assess labour welfare, social security, and skill development programmes.
CO5:	Apply labour market concepts to real-world employment issues through projects and case studies.

Pre-Requisite		No.of Lectures
Unit I	**Introduction to the Indian Labour Market:** Meaning and Concept of Labour Market ,Nature and Characteristics of the Indian Labour Market ,Structure of Labour Market ,Organized and Unorganized Sectors ,Formal and Informal Employment ,Labour Force Participation Rate (LFPR) ,Workforce Participation Rate (WPR) and Employment Trends in India	15
Unit II	**Employment, Unemployment and Labour Mobility.** Employment and employability ,Types of employment ,Types of unemployment ,Causes and consequences of unemployment Migration and labour mobility ,Rural and urban labour markets Women labour participation ,Child labour and Skill development	15

MAJOR CORE

Group A-Human Resource Management

Subject Title	Employee Compensation Management		
Subject Ref.No	DSE H 2.2	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:

CO-1	**To understand** the fundamental concepts, principles, and components of employee compensation and reward management.
CO-2	**To develop knowledge** of wage and salary administration, incentive plans, employee benefits, and statutory compensation practices.
CO-3	**To enable students** to design and evaluate fair, competitive, and performance-oriented compensation systems that support organizational effectiveness.

Pre-Requisite	Students should have a basic understanding of Human Resource Management and organizational functions. Knowledge of employee management practices and business fundamentals will help in understanding compensation and reward systems.	No.of Lectures
Unit I	Compensation - Definition - Classification - Compensation Classification - Types - Incentives - Fringe Benefits - Strategic Compensation Planning – Determining Compensation – The wage Mix – Development of Base Pay Systems – The Wage Curve – Pay Grades – Salary Matrix – Compensation as a Retention Strategy.	12
Unit II	Theories of wages - wage structure - wage fixation - wage payment - salary administration. Difference between salary and wages - Basis for compensation fixation, Effect of various labour laws on wages-Preparation of Pay Roll, Compensation as a Retention Strategy, Financial and non financial compensation,	12
Unit III:	- Components of wages - Basic Wages - Overtime Wages, Dearness Allowance - Basis for calculation - Time Rate Wages and Efficiency Based Wages - Incentive Schemes - Individual Bonus Schemes, Group Bonus Schemes , flat and indexed allowances and reimbursement, Compensation Approaches	12
Unit IV	Methods of Rewarding of Sales Personnel - Pay - Commission - Pay and Commission - Performance Based Pay Systems - Incentives - Executive Compensation Plan and Packages - Perceptions of Pay Fairness – Legal Constraints on Pay Systems.	12
Unit V	Wage Boards - Pay Commissions - Employee Benefits – Benefits Need Analysis – Funding Benefits – Benchmarking Benefit Schemes - Employee Benefit Programmes – Security Benefits – Creating a Work Life Setting – Designing Benefit Packages	12
Additional Reference Books	1.Richard.I. Henderson, COMPENSATION MANAGEMENT IN A KNOWLEDGE BASED WORLD, Prentice Hall India, New Delhi. 2.. Richard Thrope & Gill Homen, STRATEGIC REWARD SYSTEMS, Prentice Hall India, New Delhi. 3. Strategic Compensation, Joseph J. Martocchio, 3rd Edition, Pearson Education 4 Compensation Management in Knowledge based world, Richard I. Anderson, 10th edition, Pearson Education	

MAJOR CORE

GROUP-B FINANCE

Subject Title	Import Export Procedure		
Subject Reference No	DSE.F-2.1	**No of Credit**	4
		No of period per week	4
		Assignment / Sessional	40
		Semester Examination	60

Course Objectives

Co-1	To understand the Indias trade policy architecture
Co-2	To prepare and manage the core pre- shipment and shipment documentation set
Co-3	To demonstrate the sequence and documentation required for import clearance.
Co-4	To apply trade finance instruments
Co-5	To create a complete export- logisticsplan

Pre-requisite: Basic knowledge of economics and Business

Unit	Content	Number of Lectures required
Unit I	**International Trade policy regulatory frame work** Indias foreign trade policy and policy instruments, Foreign trade policy , Export control and licencing , role of director general of foreign trade. Reserve bank of india	12
Unit II	**Export procedure and documentation** Export readiness and registration, export contract and processing Commercial documents -proforma and commercial invoice, packing list, delivery challan..	12
Unit III	**Import procedure documentation** Import licencing and registration, foreign purchase and processing, Import documents commercial invoice, packing list b, bill if entry. bill of lading / airway bill. .	12
Unit IV	**Trade payments** Method of payments and settlement (cash in advance, open account, documentary collection , documentary credit / LC – Letter of credit)	12
Unit V	**Customer compliance and Digital procedures** Customer compliance and audit anti dumping and export control issues , digital Platforms & e filling pst shipment follow up , claims repetition, and reconciliation.	12

Books and references

1. **Bade D(2015) Export /import procedures and documentation (5th ed) AMACOM**
2. **Gopal C R (2006)Export import procedures, documentation and logistics, new age international publishers**
3. **Jain K S (2009) Export import procedure and documentation, Himalaya publishing house.**
4. **Lall M & Ahmad S (2021)Import procedure and documentation, sultan chand & sons.**

MAJOR
GROUP B-FINANCE

Subject Title	Risk Management		
Course Code.	DSE-F2.2	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:

CO-1	To introduce students to the concepts, principles and importance of risk management in business organizations.
CO-2	To develop an understanding of different types of risks faced by businesses and financial institutions.
CO-3	To familiarize students with the process of risk identification, assessment, analysis and control.

Pre Requisite	Basic understanding of Risk Management in Business organisations	Number of Lectures
Unit – I	**Introduction to Risk Management** 1.1 Concept of Risk Management: Meaning, nature, objectives and importance of risk management. Risk, uncertainty and return. Role of risk management in business. 1.2 Risk and Business Environment: Impact of economic, political, legal, technological, environmental and socio-cultural factors on business risk. Role of globalization and digital transformation in increasing business risks	12
Unit – II	**Risk Identification and Risk Assessment** **2.1 Risk Identification:** Meaning and importance of risk identification. Techniques of identifying risks including brainstorming, checklists, interviews, questionnaires, inspections, flowcharts and SWOT analysis. **2.3 Business Risk Analysis:** Analysis of operational risk, market risk, credit risk, liquidity risk, legal risk and reputational risk. Causes and impact of different business risks.	12
Unit III	**Risk Control and Risk Financing** **3.1 Risk Control Techniques:** Concept and objectives of risk control.	12

	Risk avoidance, risk reduction, risk prevention, risk sharing and risk retention. **3.2 Risk Financing:** Meaning and objectives of risk financing. Internal and external methods of financing business risks. **3.3 Insurance as a Risk Management Tool:** Meaning, principles and functions of insurance. Types of insurance relevant to business including property insurance, liability insurance, marine insurance, fire insurance and employee-related insurance. **3.4 Business Continuity and Disaster Recovery:** Concept of business continuity planning (BCP). Disaster recovery planning. Crisis management and contingency planning. Importance of organizational resilience.	
Unit IV	**Enterprise Risk Management** **4.1 Enterprise Risk Management (ERM):** Meaning, objectives, Components, benefits and scope of Enterprise Risk Management. **4.2 Corporate Governance and Risk Management:** Concept and importance of corporate governance. Role of the Board of Directors, Audit Committee and Risk Management Committee in managing organizational risks. **4.3 Financial and Operational Risk Management:** Meaning and importance of financial risk management. Meaning, causes and management of operational risks. **4.4 Regulatory Framework**: Role of regulatory authorities in risk management. Regulatory compliance, corporate governance standards, Know Your Customer (KYC), and risk compliance practices.	12
Unit V	**Emerging Trends in Risk Management** **5.1 Cyber Risk Management:** Meaning and importance of cyber risk management. **5.2 Risk Management in Financial Institutions:** Risk management practices in banks, insurance companies and financial institutions. **5.3 Future Trends in Risk Management:** Integrated risk management, risk analytics, predictive risk assessment, digital risk management.	12
Suggested Text Books	•C. Arthur Williams Jr., Michael L. Smith & Peter C. Young – *Risk Management and Insurance* • Emmett J. Vaughan & Therese Vaughan – *Fundamentals of Risk and Insurance* • George E. Rejda & Michael McNamara – *Principles of Risk Management and Insurance*	

	• Trieschmann, Hoyt & Sommer – *Risk Management and Insurance* •Paul Hopkin – *Fundamentals of Risk Management*

MAJOR
GROUPC-MARKETING

Subject Title	**Sustainable Marketing**		
Subject Ref. No.	**DSE-M2.1**	**No. of Credits**	4
		No. of Periods / Week	4
		Assignments / Sessional	40
		Semester Examination	60

Course Outcome

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

Co-1	Explain the basic concepts of sustainable marketing and sustainability.
Co-2	Identify green marketing practices and sustainable consumer behaviour.
Co-3	Analyze ethical, environmental, and social issues in marketing decisions.
Co-4	Develop simple sustainable marketing strategies for products and services.

Units	Content	Number of Lectures
Unit-I	**Introduction to Sustainable Marketing;** Meaning and Concept of Sustainability, Sustainable Development Goals (SDGs), Meaning and Importance of Sustainable Marketing, Difference between Traditional Marketing and Sustainable Marketing,	15
Unit – II	**Green Marketing and Consumer Behaviour ;** Green Marketing: Meaning and Importance, Green Products and Eco-friendly Packaging, Green Labelling and Eco Certifications, Sustainable Consumer Behaviour, Factors influencing Green Purchase Decisions, Greenwashing and Consumer Awareness	15
Unit – III	**Ethical and Socially Responsible Marketing ;** Marketing Ethics, Corporate Social Responsibility (CSR), Responsible Advertising, Fair Trade Practices, Social Marketing, Digital Sustainability	15

MAJOR

GROUPC-MARKETING

Unit – IV	**Sustainable Marketing Strategies ;** Sustainable Product Strategy, Sustainable Pricing, Green Distribution, Sustainable Promotion, Circular Economy, Future Trends in Sustainable Marketing	**15**
Reference Books	1. Kotler, P., Kartajaya, H., & Setiawan, I. – *Marketing 5.0* (Wiley) 2. Kotler, P., & Keller, K. L. – *Marketing Management* (Pearson) 3. Belz, F. M., & Peattie, K. – *Sustainability Marketing* (Wiley) 4. Ottman, J. A. – *The New Rules of Green Marketing* (Berrett-Koehler) 5. Polonsky, M. J., & Rosenberger, P. J. – *Green Marketing: A Global Perspective* (Routledge)	

MAJOR (CORE)

Group A-MARKETING

Subject Title	Influencer Marketing		
Subject Ref.No	DSE-M-2.2	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:

Co-1	Identify and evaluate suitable influencers for brands.
Co-2	Design influencer marketing campaigns.
Co-3	Analyze campaign performance using digital metrics
Co-4	Evaluate ethical and regulatory issues
Co-5	Develop integrated influencer marketing strategies

Pre-Requisite	Understand the influencer marketing ecosystem and creator economy	No.of Lectures
Unit I	Introduction to Influencer Marketing (10 Hours) * Evolution of digital marketing * Influencer marketing concept and scope * Creator economy * Consumer behavior and social proof * Types of influencers: Nano, Micro, Macro, Mega and Celebrity * Influencer marketing trends in India Cases: CarryMinati, Prajakta Koli, Technical Guruji	10
Unit II	Influencer Discovery and Selection (10 Hours) * Audience segmentation and targeting * Influencer discovery platforms * Engagement metrics and audience analysis * Influencer-brand fit * Fake followers and influencer fraud * Influencer contracts and relationship management Cases: Nykaa, Mamaearth	10

Unit III:	Content Strategy and Campaign Planning . * Content marketing fundamentals * Storytelling and brand communication * Campaign objectives and KPIs * Content formats: Reels, Shorts, Videos, Podcasts and Live Streams * Affiliate marketing and User Generated Content * Campaign budgeting and scheduling Cases: Boat, CRED, Zomato	10
Unit IV	Platform-Based Influencer Marketing. * Instagram marketing * YouTube marketing * LinkedIn influencer marketing * Podcast and regional influencers * B2B influencer marketing * Influencer marketing for startups and services Cases: Swiggy, Netflix India	10
Unit V	Influencer Analytics and ROI Measurement. * Reach, impressions and engagement * Conversion metrics * Customer acquisition cost * ROI and ROAS * Attribution models * Social listening and sentiment analysis * Campaign reporting Tools: Google Analytics, Meta Business Suite, YouTube Analytics	10
Unit VI:	Legal, Ethical and Emerging Trends . * ASCI Influencer Advertising Guidelines * Disclosure and transparency requirements * Copyright and privacy issues * Ethical influencer practices	10

	* AI-generated and virtual influencers * Future of the creator economy Cases: ASCI compliance cases and virtual influencer campaigns	
Additional Reference Books	Suggested References 1. Gordon Glenister – Influencer Marketing Strategy 2. Duncan Brown & Nick Hayes – Influencer Marketing 3. Philip Kotler – Marketing 5.0 4. Dave Chaffey – Digital Marketing 5. Seema Gupta – Digital Marketing 6. ASCI Influencer Advertising Guidelines	
Suggested Case Studies	Student should read Cases in each unit.	

MINOR

Group A-Human Resource Management.

Subject Title	Basic Empolyee Engagement Practices.		
Subject Ref.No	MH-4.1	No. Of Credits	2
		No. Of periods /week	2
		Assignments/ Sessional	20
		Semester Examination	30

Course Objectives

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

Co-1	Identify factors influencing employee engagement and employee satisfaction.
Co-2	Apply employee engagement practices in different organizational settings.
Co-3	Evaluate employee engagement programs using various measurement technique

Pre-Requisite		No.of Lectures
Unit I	Introduction to Employee Engagement .Meaning and Definition of Employee Engagement ,Evolut Objectives and Importance ,Difference between Employee Engagement, Employee Satisfaction and Employee Commitment ,Characteristics of Engaged Employees,Levels of Employee Engagement and Drivers of Employee Engagement	10
Unit II	Theories and Models of Employee Engagement : Kahn's Theory of Employee Engagement ,Maslow's Need Hierarchy and Employee Engagement ,Herzberg's Two-Factor Theory and Employee Well-being and Work-Life Balance	10
Unit-III	Measuring and Improving Employee Engagement: Employee Engagement Surveys ,Employee Feedback Mechanisms Performance Management and Engagement ,Employee Retention Strategies ,Challenges in Employee Engagement and Future Trends in Employee Engagement.	10
Additional Reference Books	1. K. Aswathappa – *Human Resource Management* 2. Gary Dessler – *Human Resource Management* 3. Stephen P. Robbins & Timothy Judge – *Organizational Behavior* 4. Michael Armstrong – *Armstrong's Handbook of Human Resource Management Practice* 5. David MacLeod & Nita Clarke – *Engaging for Success* 6. Sharlyn Lauby – *The Recruiter's Handbook*	

	7. V.S.P. Rao – *Human Resource Management* 8. C.B. Mamoria & S.V. Gankar – *Personnel Management*	
Suggested Case Studies	• Gallup Workplace Reports • AON Hewitt Employee Engagement Reports • Society for Human Resource Management (SHRM) publications • Harvard Business Review (HBR) articles on Employee Engagement • Deloitte Human Capital Trends Reports	

MINOR

Group A-Human Resource Management.

Subject Title	Introduction to Organisational Development.			
Subject Ref.No	MH-4.2	No. Of Credits		2
		No. Of periods /week		2
		Assignments/ Sessional		20
		Semester Examination		30

Course Objectives

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

Co-1	To familiarize with fundamentals of organizational development.
Co-2	To analyse Essentialsof OD applications in organization .
Co-3	To evaluate effective methods in organization development.

Pre-Requisite	Students should have basic understanding about OD	No.of Lectures
Unit I	Organizational Development: Introduction, an overview of Organization, Meaning and Definition, History of OD, Dynamics of OD, Relevance of Organizational Development for Managers, Assumptions of OD.	10
Unit II	OD characteristics : OD as applied behavior science, Latest trends in OD, Values assumption and Beliefs in OD, Ethics in OD , Objectives of Organization development Programme .	10
Unit III	Organization Culture: OD and various strategies, Learning Organization, skills needed for learning organization, Phases of learning, Quality of work life, understanding teams , Techniques of Team building	10
Additional Reference Books	Books recommended. 1. V.G. Kondalkar Organization Development first Edition New Age international (P) ISBN : 978-81-224 -	

	2399-0 2.French W.L., Bell C.H and Vohra .V , Organizational development , behavioral science interventions for organizational improvement revised 6^{th} ED Pearson. 3.Organization changes and intervention strategies by Manish kumar / Nidhi singh 2013 , ISBN -8218 -038-4 Galgotia publishing company	
Suggested Case Studies	Student should study case study on Hyundai.	

Semester VI	BBA (NEP)	Introduction to Money & Banking
2 credits	MF4.1	Group B : (Finance)Minor (MH-4.1)

Course Objective: To introduce students to the fundamentals of money, banking and the Indian banking system and develop basic understanding of their role in business and the economy.

CO #	Cognitive Level(BTL)	Course Outcomes
CO1	Remembering	Recall the concepts, functions and importance of money in economic activities.
CO2	Understanding	Explain the structure and functions of banks and the Indian banking system.
CO3	Applying	Apply basic banking concepts and digital banking practices in business and day-to-day financial transactions.

Unit 1	**Fundamentals of Money** • Meaning and evolution of money • Functions of money • Characteristics and importance of money • Money supply and monetary aggregates Role of money in business and economic development
Unit 3	**Central Banking and Digital Banking in India** • Role and functions of Reserve Bank of India • Monetary policy and credit control tools • Digital banking and e-banking services • National Payments Corporation of India and UPI ecosystem • Financial inclusion and recent banking trends in India
	Suggested Text Books: 1. Money, Banking, International Trade and Public Finance – M. L. Jhingan , Vrinda Publications 2. Banking Theory, Law and Practice --E. Gordon & K. Natarajan ,Himalaya Publishing House 3. Indian Financial System -- Dr. Bharati V. Pathak ,Pearson India 4. Principles and Practice of Banking -- Indian Institute of Banking and Finance (IIBF), Taxmann Publications

MINOR

GROUP B:FINANCE

Subject Title		Basics of Managerial Economics			
Subject Reference No		MF.4.2	No of Credit		2
			No of period per week		2
			Assignment / Sessional		20
			Semester Examination		30

Course Objectives

CO-1	To understand the basic concepts of managerial economics and their role in business.
CO-2	To explain demand, supply, and consumer behaviour in simple business situations.
CO-3	To apply basic cost and pricing concepts for business decision-making.
CO-4	To identify current economic and business trends affecting organizations.

Pre-requisite: Basic knowledge of economics and Business

Unit	Content	Number of Lectures required
Unit I	**Introduction to Managerial Economics** Meaning, Nature and Scope; Role of Economics in Business Decisions; Opportunity Cost; Marginal Thinking; Basic Economic Problems; Simple Business Applications.	10
Unit II	**Demand, Cost and Pricing Decisions** Demand and Supply; Determinants of Demand; Elasticity of Demand (Concept Only); Basic Cost Concepts (Fixed and Variable Costs); Break-Even Concept; Market structure and Types, simple pricing methods and Business Examples.	10
Unit III	**Business Environment and Emerging Trends** Inflation and its Business Impact; Role of RBI; Digital Economy and FinTech; AI in Business; Gig Economy; Green Economy and Sustainable Business Practices; Recent Trends in Indian Business Environment.	10

Note : The course emphasizes practical understanding of basic economic concepts and emerging business trends through real-world examples, case studies, and industry applications.

Books and references:

Dwivedi, D. N. (2023). Managerial economics (9th ed.). Vikas Publishing House.

Mehta, P. L. (2023). Managerial economics: Analysis, problems and cases (20th ed.). Sultan Chand & Sons.

Geetika, Ghosh, P., & Choudhury, P. R. (2021). Managerial economics. McGraw Hill Education.

Salvatore, D. (2020). Managerial economics in a global economy (9th ed.). Oxford University Press.

Hirschey, M. (2021). Managerial economics (16th ed.). Cengage Learning.

MINOR

GROUP C- MARKETING

Subject Title	**Introduction to Advertising**		
Subject Ref. No.	**MM-4.1**	**No. of Credits**	2
		No. of Periods / Week	2
		Assignments / Sessional	20
		Semester Examination	30

Course Outcome

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

Co-1	Explain the basic concepts, objectives and functions of advertising.
Co-2	Develop simple advertising messages and advertisements.
Co-3	Analyze advertising campaigns and evaluate their effectiveness.

Units	Content	Number of Lectures
Unit-I	**Introduction to Advertising;** Meaning and Definition of Advertising, Nature and Importance of Advertising, Objectives of Advertising, Functions of Advertising, Types of Advertising, Advertising vs Personal Selling, Advertising vs Publicity, Advertising vs marketing and Elements of Good Advertisement.	15
Unit – II	**Advertising Media;** Meaning of Advertising Media, Types of Advertising Media, Outdoor Advertising, Internet Advertising, Social Media Advertising and Ethics in Advertising, Social Responsibility in Advertising.	15
Reference Books	Belch, G. E., & Belch, M. A. **Advertising and Promotion: An Integrated Marketing Communications Perspective.** McGraw-Hill Education.	

MINOR
GROUP C- MARKETING

	□ Batra, R., Myers, J. G., & Aaker, D. A. **Advertising Management.** Pearson Education. □ S. A. Chunawalla. **Advertising: Principles and Practice.** Himalaya Publishing House. □ Rajeev Batra. **Advertising Management.** Pearson India. □ Kazmi, S. H. H., & Batra, S. K. **Advertising and Sales Promotion.** Excel Books. □ Philip Kotler & Kevin Lane Keller. **Marketing Management.** Pearson Education.	

MINOR

GroupC- Marketing

Subject Title: Basic of Sales and DistributionNo. Of Credits: 2	
Subject Ref. No: MM 4.2	**No. Of Periods/ Week: 2** **Assignments / Sessional: 20** **Semester Examination:30**

Course Objective

CO-1:	**To help students develop conceptual clarity and decision- making abilites.**
CO-2:	**To Impact skills and knowledge needed to manage sales force and distribution function so as to gain competitive advantages.**

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

Pre Requisite	Basic understanding of Basic of Sales and Distribution will develop the basic Marketing skills of the students.	Num ber of Lectu res
Unit - I	Meaning and importance of sales, Difference between selling and marketing, Objectives and functions of sales management, Personal selling and its types, Qualities of a successful salesperson, Steps in the selling process, Sales organization structure, Role of sales manager, Ethics in sales, Sales forecasting methods, Sales budgeting, Sales control and evaluation, Customer relationship management.	**15**
Unit - II	Meaning and importance of distribution, Functions of distribution channels, Types of marketing channels, Channel selection factors, Channel conflict management, Physical distribution management, Transportation and warehousing, Inventory management, Order processing, E-commerce and emerging trends in sales and distribution.	**15**

Suggested Text Books	Sales and Distribution Management by Tapan K. Panda and Sunil Sahadev	
Additional Reference Book	Sales and Distribution Management by Amar Jyoti Sales and Distribution Management by Ramendra Sing	