PANJAB UNIVERSITY, CHANDIGARH-160014 (INDIA)

(Estd. under the Panjab University Act VII of 1947 – enacted by the Govt. of India)

FACULTY OF
BUSINESS MANAGEMENT AND COMMERCE

SYLLABI

FOR

Course Outline for BBA, BBA Honours, BBA Honours with Research as per NEP 2020
For the session 2025-26

Course Outline for BBA, BBA Honours, BBA Honours with Research as per NEP 2020 w.e.f session 2025-26

SEMESTER-I

PaperCode	TypeofCourse	Subject Name	Credits	Hours per week*	External Marks	Internal Assessment(TH)	Total
NBBA 101	Core Subject	Fundamentals of Management	4	4	80	20	100
NBBA 102	Core Subject	Micro Economics	4	4	80	20	100
NBBA 103	Core Subject	Financial Accounting	4	6	80	20	100
COM/BBA – MDC 101/101A	Multidisciplinary Course	Commercial Law/ Fundamentals of International Business	3	4	60	15	75
	Ability Enhancement courses	English	2	4	30(Th)+15(P)	5	50
	Compulsory Subject	Punjabi/ HCP	2	4/2	45	05	50
COM/BBA - SEC	Skill Enhancement Courses	SEC- OPTIONS	3	3	60	15	75
COM/BBA-VAC	Common Value-Added courses	VAC -OPTIONS	2	2	40	10	50
Total Credits			**24**				

SEMESTER - II

Paper Code	Type of Course	Subject Name	Credits	Hours per week*	**External Marks**	**Internal Assessment**	**Total**
NBBA 201	Core Subject	Human Resource Management	4	4	80	20	100
NBBA202	Core Subject	Macro Economics	4	4	80	20	100
NBBA 203	Core Subject	Financial Statement Analysis	4	6	80	20	100
COM/BBA – MDC 201/201A	Multidisciplinary Course	Business Law/ Foreign Trade Promotion	3	4	60	15	75
ENG (AEC) -030	Ability Enhancement courses	English	2	4	30(Th)+15(P)	05	50
	Compulsory Subject	Punjabi/ HCP	2	4/2	45	05	50
COM/BBA - SEC	Skill Enhancement Courses	SEC- OPTIONS	3	3	60	15	75
COM/BBA-VAC	Common Value-Added courses	VAC -OPTIONS	2	2	40	10	50
Total Credits			24				

SEMESTER - III

Paper Code	Type of Course	Subject Name	Credits	Hours per week*	External Marks	Internal	Total
NBBA 301	Core Subject	Psychology for Managers	4	4	80	20	100
NBBA302	Core Subject	Marketing Management	4	4	80	20	100
NBBA 303	Core Subject	Business Statistics	4	6	80	20	100
NBBA 304	Core Subject	Goods & Services Tax	4	6	80	20	100
COM/BBA – MDC 301/301 A	Multidisciplinary Course	Company Law/ Foreign Trade Procedure& Documentation	3	4	60	15	75
	Ability Enhancement courses	English	2	4	30(Th)+15(P)	05	50
COM/BBA - SEC	Skill Enhancement Courses	SEC- OPTIONS	3	4	60	15	75
TOTAL CREDITS			24				

SEMESTER- IV

Paper Code	Type of Course	Subject Name	Credits	Hours per week*	External Marks	Internal Assessment	Total
NBBA 401	Core Subject	Cost Analysis & Decision Making	4	6	80	20	100
NBBA402	Core Subject	Investment Planning & Management	4	4	80	20	100
NBBA 403	Core Subject	Consumer Behaviour	4	4	80	20	100
NBBA 404	Core Subject	Business Environment	4	4	80	20	100
NBBA 405	Core Subject	Project Management	4	4	80	20	100
	Ability Enhancement courses	English	2	4	30(Th)+15(P)	05	50
COM/BBA - VAC	Value Added Course	VAC - OPTIONS	2	2	40	10	50
		Total Credits	**24**				

SEMESTER-V

PaperCode	TypeofCourse	Subject Name	Credits	Hours per week*	External Marks	Internal Assessment	Total

NBBA 501	Core Subject	Income Tax	4	6	80	20	100
NBBA502	Core Subject	Business Policy & Strategic Management	4	4	80	20	100
NBBA 503	Core Subject	Production & Operations Management	4	4	80	20	100
NBBA 504	Core Subject	Business Ethics & Corporate Governance	4	4	80	20	100
NBBA 505	Core Subject	Organizational Change & Development	4	4	80	20	100
COM/BBA - VAC	Value Added Course	VAC - OPTIONS	2	2	40	10	50
INTERN	INTERNSHIP	COMPULSORY FOR ALL	2	-	-	-	50
		Total Credits	**24**				

SEMESTER-VI

Paper Code	**Type of Course**	**Subject Name**	**Credits**	Hours per week*	**External Marks**	**Internal Assessment**	**Total**
NBBA 601	Core Subject	Financial Management	4	6	80	20	100
NBBA602	Core Subject	Economics of Money& Banking	4	4	80	20	100
NBBA 603	Core Subject	Operations Research	4	6	80	20	100

NBBA 604	Core Subject	Entrepreneurship & Start-up	4	4	80	20	100
NBBA 605	Core Subject	Advertisement & Brand Management	4	4	80	20	100
NBBA 606	Core Subject	Retail Marketing	4	4	80	20	100
		Total Credits	**24**				

SEMESTER VII

PaperCode	TypeofCourse	Subject Name	Credits	Hours per week*	External Marks	Internal Assessment	Total
NBBA 701	Core Subject	**Research Methodology**	4	4	80	20	100
NBBA702	Core Subject	**Marketing of Services**	4	4	80	20	100
NBBA 703	Core Subject	**Financial reporting and Compliance**	4	4	80	20	100
NBBA	Core Subject	A STUDENT HAS TO CHOOSE ANY ONE GROUP A/B/C/D and study three subjects under it as core subjects	4	4	80	20	100
NBBA	Core Subject		4	4	80	20	100
NBBA	Core Subject		4	4	80	20	100
		Total Credits	**24**				

Group A-Accounting and Finance						
PAPER CODE	SUBJECT NAME	CREDITS	HOURS PER WEEK*	EXTERNAL MARKS	INTERNAL ASSESSMENT	TOTAL
NBBA 704	STRATEGIC COST MGT	4	6	80	20	100
NBBA 705	FINANCIAL MARKETS AND SERVICES	4	4	80	20	100
NBBA 706	SECURITY ANALYSIS AND PORTFOLIO MGT	4	4	80	20	100
GROUP B-MARKETING MGT						
NBBA 707	MARKETING RESEARCH	4	4	80	20	100
NBBA 708	INTEGRATED MARKETING COMMUNICATION & BRAND EQUITY	4	4	80	20	100

NBBA 709	RURAL MARKETING	4	4	80	20	100
GROUP C- HUMAN RESOURCE MGT						
NBBA 710	HUMAN RESOURCE DEVELOPMEMNT	4	4	80	20	100
NBBA 711	PERFORMANCE AND COMPENSATION MGT	4	4	80	20	100
NBBA 712	INDUSTRIAL RELATIONS	4	4	80	20	100
GROUP D SUPPLY CHAIN MGT						
NBBA 713	MATERIAL AND OPERATIONS MGT	4	4	80	20	100
NBBA 714	INVENTORY MGT	4	4	80	20	100
NBBA 715	DOMESTIC LOGISTICS AND DISTRIBUTION MGT	4	4	80	20	100

SEMESTER VIII

PaperCode	TypeofCourse	Subject Name	Credits	Hours per week*	External Marks	Internal Assessment	Total
NBBA 801	Core Subject	**MIS**	4	4	80	20	100
NBBA	Core Subject	SAME GROUP AS IN SEMESTER VII -GROUP A/B/C/D	4	4	80	20	100
NBBA	Core Subject	GROUP A/B/C/D	4	6/4	80	20	100
NBBA	Core Subject	GROUP A/B/C/D	4	4	80	20	100
NBBA 814	Dissertation	Dissertation	8	-	-	-	200
		Total Credits	**24**				

CHOOSE SAME GROUP AS IN SEMESTER VII

Group A-Accounting and Finance						
PAPER CODE	SUBJECT NAME	CREDITS	HOURS PER WEEK*	EXTERNAL MARKS	INTERNAL ASSESSMENT	TOTAL
NBBA 802	STRATEGIC CORPORATE FINANCE	4	6	80	20	100
NBBA 803	MERGERS AND	4	4	80	20	100

	ACQUISITIONS					
NBBA 804	FINANCIAL MODELLING AND DERIVARTIVES	4	6	80	20	100
GROUP B-MARKETING MGT						
NBBA 805	SALES AND DISTRIBUTION MGT	4	4	80	20	100
NBBA 806	SUPPLY CHAIN AND LOGISTICS MGT	4	4	80	20	100
NBBA 807	INTERNATIONAL MARKETING MGT	4	4	80	20	100
GROUP C- HUMAN RESOURCE MGT						
NBBA 808	CROSS CULTURAL HRM	4	4	80	20	100
NBBA809	NEGOTIATION SKILLS	4	4	80	20	100
NBBA 810	TEAM BUILDING	4	4	80	20	100
GROUP D SUPPLY CHAIN MGT						

NBBA 811	GLOBAL SUPPLY CHAIN MGT	4	4	80	20	100
NBBA 812	TQM	4	4	80	20	100
NBBA 813	INTERNATIONAL LOGISTICS	4	4	80	20	100

***The hours per week mentioned in the template represent the minimum hours assigned for each subject. These may be increased based on the student groups formed for tutorials or practical sessions allocated to different subjects.**

BBA – SEMESTER III

1	**CourseTitle**	**PSYCHOLOGY FOR MANAGERS**
2	**CourseCode**	NBBA 301
3	**Typology of Course**	CORE SUBJECT
4	**CourseDuration/ LTP (Lectures, Tutorials, Practical)**	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5	**Credits**	3+1 Credits (Theory + Tutorial)
6	**Max. Marks and Time**	100 Marks (80 TH + 20 IA) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective type questions. c. Small Caselets could be added.
7	**Course Objectives**	The course aims to provide students with an understanding of fundamental psychological concepts relevant to managing people in organizations. Students will learn to apply psychological principles in understanding individual behavior, motivation, leadership, and conflict management in an organizational context.

8	**Course Outcomes**	CO1: Understand the basic concepts and need for psychology in organizational behavior. CO2: Analyze individual differences in behavior including personality, perception, and attitudes. CO3: Understand and apply theories of motivation, leadership, and conflict management. CO4: Apply transactional analysis and interpersonal behavior theories in real-world managerial contexts.
9	**Pedagogy of the Course Work**	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.
10	**Instructions for paper setters and candidates**	Note : The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11	**Course Content**	**UNIT I** **Introduction to Organizational Behavior:** Concepts, Definitions, Need, Importance, Contributing Disciplines, Nature, and Scope. **Individual Behavior:** Introduction and Meaning; Factors Affecting Individual Behavior. **Personality:** Meaning, Characteristics, Determinants, and Theories of Personality. **Perception:** Nature, Importance, Perception Process, Perceptual Errors, and Distortions. **Attitudes and Values:** Components, Sources, Measurement, Concept, Sources, and Types of Values. **UNIT II**

		Motivation: Meaning, Importance, Theories of Motivation (Maslow, Herzberg, Expectancy Theory), and Morale. **Interpersonal Behavior and Transactional Analysis:** Meaning and Application in Organizational Settings. **Leadership:** Definition, Importance, Leadership Styles, Models, and Theories of Leadership. **Conflict Management:** Types and Causes of Conflict; Conflict Resolution Techniques. **Practical Work**: a. **Case Study Analysis:** Analyze a real-world case related to leadership, motivation, or conflict management. Provide a concise report suggesting psychological solutions for improving organizational effectiveness. b. **Personality Assessment:** Administer a personality test (e.g., Big Five) to participants, analyze the results, and prepare a reflection report on how personality traits impact leadership and teamwork. c. **Transactional Analysis Role-Play:** Conduct role-play scenarios using **Transactional Analysis** to resolve workplace conflicts. Submit a brief report on the interactions and effectiveness of the method. d. **Perception Experiment:** Design and conduct an experiment on perceptual biases (e.g., stereotyping, halo effect). Write a short report analyzing the outcomes and implications for workplace behavior. e. **Motivational Strategies Report:** Research motivational techniques used by organizations. Analyze their effectiveness using theories like Maslow's or Herzberg's, and submit a concise report.
12	**Suggested Readings**	• Robbins, S.P., Judge, T.A., &Vohra, N.: *Organizational Behavior*, Pearson Education. • Greenberg, J.: *Behavior in Organizations*, Pearson Education. • Luthans, F.: *Organizational Behavior*, McGraw Hill. • Pareek, U.: *Understanding Organizational Behavior*, Oxford University Press.

1	**Course Title**	**MARKETING MANAGEMENT**
2	**Course Code**	NBBA 302
3	**Typology of Course**	CORE SUBJECT
4	**Course Duration / LTP (Lectures, Tutorials, Practical)**	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5	**Credits**	3+1 Credits (Theory + Tutorial)
6	**Max. Marks and Time**	100 Marks (80 Theory + 20 Internal Assessment) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective-type questions. c. Caselets may be added.
7	**Course Objectives**	The objective of the course is to provide students with an understanding of fundamental marketing concepts and their application in real-world scenarios. Students will learn to apply strategies for market segmentation, targeting, and positioning, alongside managing product, pricing, promotion, and distribution decisions. This course also introduces marketing strategies for services using the 7Ps framework.
8	**Course Outcomes**	CO1: The students will understand the nature, scope, and importance of marketing, and its evolution. CO2: The students will be able to analyze and apply marketing strategies, including segmentation, targeting, and positioning. CO3: The students will gain knowledge of product decisions, pricing strategies, and the promotion mix. CO4: The students will be able to understand and apply marketing concepts for services and develop strategies based on the 7Ps framework.
9	**Pedagogy of the**	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and

Course Work	Practical Projects.
10 Instructions for Paper Setters and Candidates	Note : The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11 Course Content	**UNIT - I** **Introduction to Marketing:** Meaning, Nature, and Scope of Marketing; Marketing Concepts and Philosophies (Production Concept, Product Concept, Selling Concept, Marketing Concept, Holistic Marketing Concept); Marketing Process. **Marketing Mix:** 4Ps of Marketing (Product, Price, Place, Promotion). Marketing Environment: Overview of the Marketing Environment; Key Environmental Factors (Demographic, Economic, Political, Legal, Socio-Cultural, Technological Environment) with a focus on the Indian Context. **Portfolio Approach:** The Boston Consulting Group (BCG) Matrix. **Market Segmentation, Targeting, and Positioning (STP):** Basis for Segmenting Consumer Markets; Targeting Strategies; Positioning Concepts. **Consumer Buying Behaviour:** Factors Influencing Consumer Behaviour; Buying Decision Process. **Product Decisions:** Concept of Product Life Cycle (PLC); PLC Marketing Strategies; Product Classification; Product Line and Product Mix Decisions; Branding Decisions; Packaging and Labelling Decisions. **UNIT - II** **Pricing Decisions:** Determinants of Price; Pricing Methods and Strategies. **Promotion Decisions:** Factors Determining the Promotion Mix; Promotional Tools (Advertising,

	Sales Promotion, Public Relations, Personal Selling). **Marketing Channel Decisions:** Channel Functions; Channel Levels; Types of Intermediaries (Wholesalers and Retailers); Channel Management and Conflict Resolution; Physical Distribution. **Marketing of Services:** Unique Characteristics of Services; Marketing Strategies for Service Firms; 7Ps of Services Marketing (Product, Price, Place, Promotion, People, Process, Physical Evidence). **Emerging Trends in Marketing:** Concepts of Digital Marketing, Green Marketing, Customer Relationship Marketing (CRM), Direct Marketing, and Retail Marketing. **Practical Work**: a. **Case Studies:**Analyze real-world marketing cases, focusing on product life cycles, segmentation, targeting, and positioning strategies. b. **Marketing Plan Development**: Develop a marketing plan for a product or service, covering aspects like product decisions, pricing strategies, promotional tools, and distribution channels. c. **Market Research:** Conduct a small-scale market research project involving consumer surveys or interviews to understand consumer behavior and buying motives. d. **Service Marketing Application:**Analyze the marketing strategies of a service-based company, applying the 7Ps of Services Marketing. **e. Digital Marketing Strategy:** Design a basic digital marketing plan, integrating social media, email marketing, and SEO strategies.
12 Suggested Readings	• Baines, P., Fill, C., Page, K.: Marketing, Oxford University Press. A detailed exploration of marketing concepts with real-world examples. • Sengupta, S.: Brand Positioning: Strategies for Competitive Advantage, McGraw-Hill. A practical guide to branding and brand positioning strategies. • Ries, A., Trout, J.: Positioning: The Battle for Your Mind, McGraw-Hill. A classic text on how companies can successfully position their brands in competitive markets. • Zeithaml, V. A., Bitner, M. J., Gremler, D. D.: Services Marketing: Integrating Customer Focus Across the Firm, McGraw-Hill. A must-read for understanding the unique challenges and strategies involved in service marketing. • Chaffey, D., Ellis-Chadwick, F.: Digital Marketing: Strategy, Implementation, and Practice,

	Pearson. This book covers all aspects of digital marketing, including SEO, social media, and data analytics. • Solomon, M. R.: Consumer Behavior: Buying, Having, and Being, Pearson. A comprehensive study on consumer behavior and its role in shaping marketing strategies.

1 CourseTitle	**BUSINESS STATISTICS**
2 CourseCode	NBBA 303
3 Typology of Course	CORE
4 CourseDuration/ LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	4 Credits 3+1 Credits (Theory + Tutorial)
6 Max.MarksandTime	100 Marks (80 TH + 20 IA) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective type questions. c. Use of non-programmable calculators by the students in the Examination Hall is allowed. The calculators will not be provided by the University/College to the examinees.
7 Course Objectives	The objective of this paper is to help the students in understanding statistical tools in business decisions.

8	**Course Outcomes**	CO1.Thestudentswillbeabletoexamine and understand the various descriptive properties of statistical data. CO2. The students will be able to understand Measures of Central Tendency and Dispersion. CO3. The students will be able to analyse the underlying relationships between the variables to use Correlation and Simple Regression Models. CO4. The students will be able to analyse the trends and tendencies over a period of time through Time Series Analysis. CO5. The students will be able to examine and apply Index Numbers to real life situations.
9	**Pedagogy of the Course Work**	Class Room Lectures, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10	**Instructions for paper setters and candidates**	Note : The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer/numerical questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. **Important Note:** In all numerical papers the paper setter is required to set numerical questions as follows: Section A: Four numerical questions out of six questions. Section B and C: At least two numerical questions out of four questions.
11	**Course Content**	**UNIT- I** **Introduction to Statistics:** Definition, Functions, Scope, Usage and Limitations of Statistics **Statistical Data:** Meaning and Types, Collection and Rounding of Data, Classification and Presentation of Data

		Measures of Central Tendency: Types of Averages- Arithmetic Mean (Simple and Weighted), Median and Mode, Harmonic and Geometric Mean. **Measures of Dispersion:** Range, Quartile Deviation, Mean Deviation, Standard Deviation and Coefficient of Variation. **Correlation Analysis:** Meaning, Types, Measurement of Simple Linear Correlation, Karl Persons Correlation Coefficient Method, Concurrent Deviation Method, Rank Correlation Method (Excluding multiple correlations). **UNIT II** **Regression Analysis:** Simple Linear Regression, Why there are two Regression Lines, Estimation of Coefficient (Intercept and Slope Parameters), Properties of Regression Coefficient, Difference between Correlation & Regression **Index Numbers:** Meaning and Importance, Methods of Construction of Index Numbers: Weighted and Unweighted; Simple Aggregative Method, Simple Average of Price Relatives Method, Weighted Index Method: Laspeyres Method, Paasches Method and Fisher's Ideal Method including Time and Factor Reversal Tests, Consumer Price Index. **Time Series Analysis:** Components, Estimation of Trends (Graphical Method, Semi Average Method, Moving Averages Method and Method of Least Squares), Seasonal Variation **Practical Work:** • Collection, Classification and Presentation of real-time data using Microsoft Excel • Use of Microsoft Excel in Solving Simple Data Analysis
12	**Suggested Readings**	• Spiegel M. and Stephens L. Schaum's Outline of Statistics, McGraw Hill • Gupta S. C. - Fundamentals of Statistics, Himalaya Publishing House Pvt. Ltd. • Gupta S.P. - Statistical Methods, Sultan Chand & Sons • Statistics - R.S.N. Pillai, Mrs. Bhagavathi • Lind D. Basic Statistics for Business and Economics, McGraw Hill • Sundaresan and Jayaseelan - An Introduction to Business Mathematics and Statistical Methods • P.R. Vittal - Business Mathematics and Statistics • Vohra, N.D., Quantitative Techniques in Management; Tata McGraw Hill, NewDelhi.

1	**CourseTitle**	**GOODS & SERVICES TAX**
2	**CourseCode**	NBBA 304
3	**Typology of Course**	CORE SUBJECT
4	**CourseDuration / LTP(Lectures, Tutorials, Practical)**	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5	**Credits**	3+1 Credits (Theory + Tutorial)
6	**Max.Marks and Time**	100 Marks (80 TH + 20 IA) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective type questions. c. Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.
7	**Course Objectives**	The objective of this paper is to acquaint the students with the knowledge of various aspects of Goods and Service Tax Laws and application thereof.
8	**Course Outcomes**	CO1.Thestudentswillbeabletounderstand the GST Framework and its Implementation. CO2. The students will be able to learn about Registration and Compliance Procedures under GST CO3. The students will be able to gain insights into Administration and Taxation Mechanisms. CO4. The students will be able to explore concepts related to Supply, Valuation, and filing of GST Returns.
9	**Pedagogy of the Course Work**	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.

10	**Instructions for paper setters and candidates**	Note : The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer/numerical questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11	**Course Content**	**Unit I** Tax structure in India: Direct and Indirect taxes Overview of Goods and services tax: Implementation of GST, Reasons for GST introduction. Pros & Cons of GST Registration: Registration procedure, Persons liable for Registration, Exemption from Registration. Administration: Officers under GST- their appointment and powers. Levy and collection of CGST/ SGST, Composition levy scheme, Input tax credit (Simple problems). Time of supply, Tax invoice, Credit and Debit Notes. Valuation under GST (basics) **Unit II** IGST Act, 2017: Definitions, Supplies in the course of inter-state trade or commerce, Supplies in the course of intra state trade or commerce, Levy and collection of GST, Exemption from GST. Place of supply under GST. Returns under GST, Payment under GST, Refund of taxes, Offences and penalties GST portal: GST Eco system, GST Suvidha provider **Practical Work:** Students should be able to prepare tax invoices. File online: registration forms, refund claims, various prescribed returns etc. under the act.

12Suggested Readings	• The Central Goods and Services Tax Act, 2017 of Ministry of Law and Justice (Legislative Department) published in The Gazette of India dated 12th April,2017. • Taxmann's GST Ready Reckoner Updated till 2024-25. • Taxmann's GST Manual-Enforced w.e.f.1.7.2017. • GST Ready Reckoner by CA Kesha R Garg, Bharat Law House, Delhi. • Goods and Services Tax in India - Notifications by Government of India

SEMESTER IV

1 CourseTitle	**COST ANALYSIS & DECISION MAKING**
2 CourseCode	NBBA 401
3 Typology of Course	CORE SUBJECT
4 CourseDuration/ LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max.Marks and Time	100 Marks (80 TH + 20 IA) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective type questions. c. Students are required to have the knowledge of the developments in the subject up

		to 6 months before the examination. d. Use of non-programmable calculators by the students in the Examination Hall is allowed. The calculators will not be provided by the University/College to the examinees.
7	**Course Objectives**	The objective of the paper is to help the students to acquire conceptual knowledge of cost accounting and elements of cost; to acquaint the students with various methods of cost determination and tools & techniques of cost analysis and decision making.
8	**Course Outcomes**	CO1.Thestudentswillget understanding of Cost Components of a product and Preparation of Cost Sheet. CO2. The students will get familiarized with techniques for Cost Determination and Control. CO3. The students will be able to prepare various types of budgets involved in manufacturing of a product. CO4. The students will attain the practical skills to do Analysis of Cost-Volume-Profit and Analysis of Variances.
9	**Pedagogy of the Course Work**	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10	**Instructions for paper setters and candidates**	Note : The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer/numerical questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.

		Important Note: In all numerical papers the paper setter is required to set numerical questions as follows: Section A: Four numerical questions out of six questions. Section B and C: At least two numerical questions out of four questions.
11	**Course Content**	**UNIT – I** **Introduction to Cost Accounting:** Nature, Scope and Advantages of Cost Accounting, Difference between Cost and Financial Accounting. **Cost Analysis:** Concepts, Classification of Costs, Preparation of Cost Sheet, Reconciliation of Cost and Financial Accounts, Role of Cost Analysis in Cost Control and Decision Making **Determination of Cost:** Job Costing, Batch Costing, Operation Costing **UNIT – II** **Budgeting:** Concepts, Objectives, Importance, Limitations, Types of Budgets, Preparation of Various Budgets, Zero Base Budgeting. **Cost-Volume-Profit Analysis:** Marginal Cost Equation, P/V ratio, Break Even Point (BEP), and Margin of Safety; Decisions relating to Price fixation, Acceptance of an Offer, Export Order, Dropping of a Product, Key Factor, Make or Buy, Selection of Suitable Product Mix. **Standard Costing and Analysis of Variances:** Material Variances, Labour Variances and Overhead Variances. **Practical Work:** Use of excel and software package to obtain cost accounting output like: Analysis of Cost- Centre wise and Element wise; Preparation of Cost Sheet; Analysis of Fixed, Variable and Semi-Variable Cost, Break Even Point, P/V Analysis; Preparation of fixed and flexible budgets.

12	**Suggested Readings**	• Saxena and Vashist: Cost Accounting, Sultan Chand and Sons. • N. K. Agarwal: Cost Accounting, SuchitaPrakashan Pvt. Ltd. • Horngren, Srikant M. Datar, George foster: Cost Accounting, Prentice Hall. • Edward Blocher, David Stoul-Gary Cokins: Cost Management, McGraw Hill • JawaharLal: Advance Management Accounting, S. Chand and Company Ltd. • M. Ravi Kishore: Cost Management, Taxman Publications.

1 Course Title	**INVESTMENT PLANNING & MANAGEMENT**
2 CourseCode	NBBA 402
3 Typology of Course	CORE SUBJECT
4 Course Duration/ LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max.Marks and Time	100 Marks (80 TH + 20 IA) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective type questions. c. Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.

7	**Course Objectives**	The course aims to acquaint students with key concepts and foundational principles of financial investments, equipping them to comprehend and make informed decisions regarding the diverse financial investment options available.
8	**Course Outcomes**	CO1.Thestudentswillbeabletounderstand basic principles of financial investments and the decision-making process involved. CO2. The students will be able to acquire knowledge of conducting security analysis through various methodologies. CO3. The students will be able to calculate different risk and return metrics and recognize their importance in evaluating investment opportunities. CO4. The students will be able to learn fundamental techniques for valuing securities and perform portfolio analysis.
9	**Pedagogy of the Course Work**	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies, Role Play etc.
10	**Instructions for paper setters and candidates**	Note : The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.

11Course Content	**Unit-I** **Investment – An Overview:** Meaning, Nature, Objectives, Financial Vs. Real Investment, Investment vs. Gambling, Investment vs. Speculation; Investment Avenues; Investment Environment – Overview of Securities Market and Different Types of Financial Investment; Investment Decision Process **Security Analysis:** Meaning of Security Analysis; Approaches to Security Analysis: Fundamental Analysis – Economic Analysis; Industry Analysis and Company Analysis, Technical Analysis – Theoretical Framework; Dow Theory; Charts- Candlestick Chart, Line Chart and Open High Low Close Chart; Overlays- Support, Resistance and Trend Line; Market Indicators: Advance Decline Index, Absolute Breadth Index and Traders' Index, Price Indicators- Relative Strength Index, Average Directional Index and Momentum, and Volume Indicators- On Balance Volume, Limitations of Technical Analysis **Unit-II** **Risk and Return Analysis:** Concepts of Return and Risk, Types of Return - their Calculation & Utility, Absolute Return, Average Return, Expected Return, Portfolio Return, Holding Period Return, Effective Annualized Return, Risk-Adjusted Return. Causes (or Sources) and Types of Risk – Systematic and Unsystematic Risk **Portfolio Management, Selection and Evaluation:** Concept, Portfolio Management Process, and Markowitz Model; Valuation of Equity Shares: Overview of Capital Market Line, Security Market Line, Capital Asset Pricing Mode (CAPM) and Arbitrage Pricing Theory (APT); Valuation of Fixed Income Securities – Bond Fundamentals, Types of Bonds, Bond Valuation; Portfolio Performance Evaluation Models: Sharpe, Treynor and Jensen Models **Practical Work:** a. Study various investment avenues (stocks, bonds, mutual funds, real estate, gold, etc.) and prepare a short report on the features, risks, and returns of each investment option. **b.** Analyze a fictional investor's profile (Conservative, Moderate, or Aggressive investor) and recommend a suitable investment plan and write a report suggesting an investment strategy based on financial goals and risk profile.

12Suggested Readings	• Investment Management by V.K.Bhalla – S. Chand Publishing • Investment Management by Preeti Singh – Himalaya Publishing • Security Analysis and Portfolio Management by Dr. PunithavathyPandian – Vikas Publishing House • Security Analysis and Portfolio Management by Fischer and Jordan – Pearson Publications • Investment Analysis and Portfolio Management by Prasanna Chandra – Tata McGraw Hill • Security Analysis and Portfolio Management by Tripathi, Vanita-Taxmann Publications • Investment Management by Rustagi, R.P. -Sultan Chand Publications • Analysis of Investments and Management of Portfolios by Reilly, F. K. & Brown, K.C.- Cengage India Pvt. Ltd.

1 CourseTitle	**CONSUMER BEHAVIOUR**
2 CourseCode	NBBA 403
3 Typology of Course	CORE SUBJECT
4 CourseDuration/ LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max.Marks and Time	100 Marks (80 TH + 20 IA) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective type questions. c. Small Caselets could be added.
7 Course Objectives	The objective of this course is to provide students with a deep understanding of consumer behavior concepts and their relevance in marketing. Students will learn to apply consumer behavior theories and models to real-world marketing problems.
8 Course Outcomes	CO1: Understand the importance of studying consumer behavior in marketing. CO2: Analyze consumer decision-making processes and the factors influencing consumer behavior.

		CO3: Apply models of consumer behavior to predict buying patterns. CO4: Understand the role of consumer research and how it influences marketing strategies.
9	**Pedagogy of the Course Work**	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.
10	**Instructions for paper setters and candidates**	Note : The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11	**Course Content**	**UNIT I** **Consumer Behaviour:**Nature, characteristics, scope, relevance, and application. Importance of consumer behavior in marketing decisions. Individual Buying Behavior vs. Industrial Buying Behavior: Key differences in decision-making processes between individual consumers and industrial buyers. **Determinants of Consumer Behaviour:**Role of Motivation; Personality and Self Concept; Attention and Perception; Consumer Learning; Consumer Attitudes- Formation and Change; Consumer Values and Lifestyles. **External Determinants of Consumer Behaviour:**Influence of Culture and Sub Culture; Social Class; Reference Groups and Family Influences; Basic models of consumer behaviour – Nicosia, Howard & Seth, Blackwell. **UNIT II**

Consumer Decision Making Process: Problem Recognition- methods of problem solving; pre-purchase search influences- information search; alternative evaluation and selection; outlet selection and purchase decision (compensatory decision rule, conjunctive decision rule, Lexicographic rule, affect referral, disjunctive rule); Post Purchase Behaviour; Situational Influences; Cognitive Dissonance.

Diffusion of Innovation: Definition of innovation, product characteristics influencing diffusion, resistance to innovation, adoption process.

Consumer Involvement: Role of Consumer Involvement; Customer Satisfaction; Consumer behaviour- interdisciplinary approach.

Researching Consumer Behaviour: Online Customer Behaviour; Role of Consumer Behaviour in Marketing Strategy.

Practical Work:

a. **Consumer Behavior Survey:** Design a survey to study consumer preferences for a specific product or service. Analyze the collected data and submit a brief report outlining the key consumer trends.

b. **Observation of Buying Behavior:** Observe consumer behavior in a retail or online setting, focusing on the decision-making process. Prepare a brief report on factors influencing their choices.

c. **Attitude Change Experiment:** Conduct an experiment to observe how advertising affects consumer attitudes. Analyze the results and present them in a brief report.

d. **Market Segmentation Analysis:** Perform a segmentation analysis for a chosen product category. Identify distinct consumer groups and propose targeted marketing strategies.

e. **Post-Purchase Behavior Report:**Analyze customer satisfaction, post-purchase dissonance, and complaint behavior for a product. Submit a concise report on how companies manage these post-purchase aspects.

12 Suggested Readings	• Schiffman, L.G., &Kanuk, L.L.: *Consumer Behavior*, Pearson Education. • Solomon, M.R.: *Consumer Behavior: Buying, Having, and Being*, Pearson Education. • Hawkins, D.I., &Mothersbaugh, D.L.: *Consumer Behavior: Building Marketing Strategy*, McGraw-Hill. • Blackwell, R.D., Miniard, P.W., & Engel, J.F.: *Consumer Behavior*, Cengage Learning.

1 Course Title	BUSINESS ENVIRONMENT
2. Course Code	NBBA 404
3 Typology of Course	CORE SUBJECT
4. Course Duration / LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max. Marks and Time	100 Marks (80 Theory + 20 Internal Assessment) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective-type questions. c. Caselets may be added.
7 Course Objectives	To familiarize and acquaint students with the knowledge of the business environment. The course focuses on various internal and external factors affecting business operations, economic systems, government-business relations, and the impact of globalization and international trade policies on business.
8 Course Outcomes	CO1: The students will understand the concept, nature, and significance of the business environment and its various internal and external components. CO2: The students will be able to analyze the economic, political, legal, and technological factors affecting business operations and their influence on decision-making. CO3: The students will gain knowledge of India's industrial, fiscal, and monetary policies, and will be able to assess their impact on businesses. CO4: The students will be able to understand and apply global trade theories, international trade policies, and the role of multinational organizations like WTO, IMF, and World Bank.
9 Pedagogy of the Course Work	Classroom lectures, discussions, case studies, group projects, debates, field visits.
10 Instructions for Paper Setters and	Note : The question paper of each subject covering the entire course shall be divided into three sections:

Candidates	Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11 Course Content	**Unit I:** **Introduction to Business Environment:** Concept, Significance, Nature, and Types of Business Environment (Internal, External, Micro, Macro). **Environmental Analysis:** Need, Process, Techniques, and Limitations. Environmental Audit: Key factors and role in decision-making. **Economic Environment:** Significance and elements of the economic environment. Economic systems and business environment. Industrial policies from 1948 - 56 - 1991. Fiscal Policy, Monetary Policyand Economic Reforms in India. Role of NITI Aayog and objectives of the current economic plans. **Political and Legal Environment:** Meaning, Definition, and Concept of Political Environment. Relationship between Business and Government. Political Environment in India. Legal Environment: FEMA, SEBI, Intellectual Property Rights, and Competition Laws. Business Law and Government Regulations. **Unit II** **Technological Environment:** Definition, Impact of Technology on Business. Technology Transfer and Innovation. Digital Transformation and its impact on business operations. **Socio-Cultural Environment:** Social Systems, Values, and Attitudes. Cultural factors influencing business. Social responsibility of business, Corporate Social Responsibility (CSR), and Social Audit. Growth of the Middle Class and its impact on the business environment in India. **Global Environment and International Trade:** Meaning and nature of globalization of Indian businesses. Role of Multinational Corporations (MNCs), Foreign Collaborations, and Global

	Business Strategies. Theories of International Trade: Mercantilism, Absolute Advantage, Comparative Advantage, Porter's Diamond Model. Global Institutions and Trade Policies: Role of WTO, IMF, World Bank, GATT, and UNCTAD. India's foreign trade policy, EXIM policy, and trends in India's foreign trade (volume, composition, and direction). Balance of Payment issues and government influence on trade. **Practical Work**: a. **Case Study Analysis:**Analyze real-world case studies related to economic, political, and legal changes on business operations. b. **Group Project on Industry Analysis:** Study the impact of environmental factors (economic, political, legal, socio-cultural, technological) on a specific industry. c. **Environmental Scanning Report:** Track current business environment news and trends in India, identifying opportunities and threats. d. **Presentation on Global Business Trends:** Research and present on emerging global business trends like globalization, digital transformation, sustainability, and international organizations' influence. e. **Debate on Government Policies**: Conduct debates on the impact of fiscal, monetary, and trade policies on business in India. f. **Workshop on Corporate Social Responsibility (CSR)**: Design CSR strategies aligning with socio-cultural factors influencing business in India. g. **Field Visit:** Observe regulatory compliance in businesses via field visits to industries, government bodies, or regulatory authorities. h. **Research on Foreign Trade Policies:** Research India's foreign trade policies, focusing on EXIM policies and Balance of Payment issues.
12 Suggested Readings	• Francis Cherunilam, *Business Environment*, Himalaya Publishing House, Mumbai. • K. Aswathappa, *Essentials of Business Environment*, Himalaya Publishing House, Mumbai. • Raj Aggarwal and ParagDiwan, *Business Environment*, Excel Books, New Delhi. • Dutt&Sundaram, *Indian Economy*, S. Chand & Sons, New Delhi. • Sengupta, N.K., *Government and Business in India*, Vikas Publishing, New Delhi. • Sivayya and Das, *Indian Industrial Economy*, S. Chand & Co Ltd, New Delhi.

1	**CourseTitle**	**PROJECT MANAGEMENT**
2	**CourseCode**	NBBA 405
3	**Typology of Course**	CORE SUBJECT
4	**CourseDuration/ LTP (Lectures, Tutorials, Practical)**	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5	**Credits**	3+1 Credits (Theory + Tutorial)
6	**Max.Marks and Time**	100 Marks (80 TH + 20 IA) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective type questions. c. Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.
7	**Course Objectives**	The course aims to equip students with comprehensive knowledge and skills in the principles, techniques, and tools of project management, including project initiation, planning, analysis, organization, budgeting, scheduling, monitoring, evaluation, and termination, while addressing contemporary trends and challenges in the field.
8	**Course Outcomes**	CO1. The students will be able to understand the significance of project management and apply frameworks such as the 7S model in real-world scenarios. CO2. The students will learn to conduct market, demand, technical and social cost-benefit analysis for project identification and selectionto assess its viability. CO3. The students will be able to create comprehensive project plans, including financial projections, and evaluate investment risks using criteria like the cost of capital and risk analysis.

CO4. The students will acquire skills in project scheduling using PERT and CPM, and learn to monitor and control projects through various tools and techniques.

9	**Pedagogy of the Course Work**	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies, Role Play etc.
10	**Instructions for paper setters and candidates**	Note : The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11	**Course Content**	**Unit-I**

Introduction to Project Management: Concept of Project, Characteristics & Classification of Projects, Project Life-Cycle; Project Management - Phases of Project management, Knowledge areas and Significance of Project Management, the 7S Model of Project management.

Project Analysis and Selection: Project Identification and Environmental Analysis, Market analysis and Demand analysis, Technical Analysis.

Social Cost Benefit Analysis: The Rationale for Social Cost Benefit Analysis, Approaches for Social Cost benefit analysis, UNIDO Approach, SCBA in India.

Project Planning: Contents of Project plan, planning process, Work breakdown structure, process mapping.

Project Organization: Principles and Process of Project Organization, Project Organization Structure, Project Organization Roles, Project manager and his responsibilities, Selection of project manager.

Unit-II

Project Budgeting: Financial Projections, Estimation of Financial Requirements, Cost of Capital, Appraisal criteria, Risk analysis in capital investment decisions.

Project Scheduling: Objectives of Project Scheduling,PERT and CPM networks.

Monitoring and Controlling: Project Monitoring – Levels, Process, Tools & Techniques; Project Control – Areas of Control, Tools & Techniques, Control Cycle.

Evaluation and Termination: Tools & Techniques of Evaluation, Project Auditing, Project Termination.

Recent Trends & Challenges: Managing E-business Projects, Future of Project management, Regulatory framework of Projects.

Practical Work:

a. Analyse real-world projects from different sectors and map out their life-cycle phases.
b. Develop a detailed project plan for a case study, including a Work Breakdown Structure and process mapping for each phase of the project.
c. Role-play the process of selecting a project manager for a specific project. Assign roles and discuss the responsibilities of the project manager in the scenario.
d. Develop PERT and CPM charts for a sample project, and use these tools to schedule tasks and identify the critical path.
e. Conduct an audit and evaluation of a completed project to assess its success. Use project evaluation tools to identify lessons learned and areas for Improvement.

12 Suggested Readings

- Project Management - Choudhary – Tata McGraw Hill Pub.
- Project Management – Vasant Desai – Himalaya Publishing House
- Project Management: The Managerial Process (Special Indian Edit.) -Clifford F Gray, Oregon State University.
- Project Management and Control – Narendra Singh - Himalaya Publishing House
- Projects Planning, Analysis, Selection, Financing, implementation and Review - Prasanna Chandra – McGraw Hill Education

SEMESTER V

1 CourseTitle	**INCOME TAX**
2 CourseCode	NBBA 501
3 Typology of Course	CORE SUBJECT
4 CourseDuration/ LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max.MarksandTime	100 Marks (80 TH + 20 IA) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective type questions. c. Students are required to have the knowledge of the developments in the subject up to 6 months before the examination. d. Use of non-programmable calculators by the students in the Examination Hall is allowed. The calculators will not be provided by the University/College to the examinees.
7 Course Objectives	The course is designed to provide students with a comprehensive understanding of the principles, provisions, and applications of income tax law. The course aims to prepare students for professional roles that require tax literacy and compliance capabilities.

8	**Course Outcomes**	CO1.Thestudentswillbeabletou nderstand the principles and provisions of the Income Tax Act. CO2. The students will be able to compute taxable income under various heads of income. CO3. The students will be able to get knowledge about ethical practices in taxation and compliance. CO4. The students will be able to acquire practical skills through case studies and problem-solving exercise.
9	**Pedagogy of the Course Work**	Class Room Lectures, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10	**Instructions for paper setters and candidates**	Note: The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer/numerical questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. **Important Note:** In all numerical papers the paper setter is required to set numerical questions as follows: Section A: Four numerical questions out of six questions. Section B and C: At least two numerical questions out of four questions.

11	Course Content	
		UNIT- I **Basic Concepts:** Understanding terms such as income, person, assessee, assessment year, previous year, gross total income, total income, and the maximum marginal rate of tax. **Residential Status:** Determining the residential status of various persons and its impact on tax incidence. **Exempted Income**: Incomes exempted under Section 10. **Computation of Income under various Heads**: Salaries, Income from House Property and Profits and Gains of Business and Profession including Depreciation **UNIT II** **Computation of Income Under additional Heads:** Capital Gains and Income from other Sources **Clubbing of Income**: Rules and scenarios where income of another person is included in the assessee's total income. **Set-off and Carry Forward of Losses**: Mechanisms to adjust losses against income and carry forward unadjusted losses. **Deductions under Chapter VI-A**: Exploring various deductions available to individuals and businesses to reduce taxable income. **Practical Work:** • Identify the residential status of individuals based on case scenarios and determine the tax liability for residents and non-residents. • Design a basic tax-saving plan for an individual using deductions and

		exemptions • Prepare a presentation or brochure on filing procedures and tax benefits for small business owners. • Use the Income Tax Department's e-filing portal for practice in filing returns online.
12	**Suggested Readings**	• Singhania, V. &Singhania, M. *Students Guide to Income Tax*. Taxmann Publications. • Ahuja, G. & Gupta, R. *Systematic Approach to Income Tax*. Bharat Law House. • Chandra, M. &Shukla, D.C. *Income Tax Law and Practice*. Pragati Publications. • Mehrotra, H.C. &Goyal S.P. *Income Tax Law and Accounts*.SahityaBhawan Publications, Agra

1 Course Title	**BUSINESS POLICY & STRATEGIC MANAGEMENT**
2 Course Code	NBBA 502
3 Typology of Course	CORE SUBJECT
4 Course Duration/ LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)

6 Max.Marks and Time	100 Marks (80 TH + 20 IA) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective type questions. c. Small Caselets could be added.
7 Course Objectives	The course aims to familiarize the students to the fundamental principles, scope, and key dimensions of Business Policy and Strategic Management processes, emphasizing their importance in organizational decision-making and long-term planning.
8 Course Outcomes	CO1: Comprehensive understanding of the key principles and terminologies related to business policy and strategic management. CO2: Equip students with tools and techniques to analyse an organization's internal and external environment CO3: Build understanding of the nature and dynamics of strategy formulation and implementation processes at corporate and business level. CO4: Emphasize the importance of ethical decision-making and corporate social responsibility (CSR) in strategic management. CO5: Enhance problem-solving and decision-making skills through real-world business scenarios. CO6: Enhance the ability to identify strategic issues and design appropriate courses of action.
9 Pedagogy of the Course Work	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.
10 Instructions for paper setters and candidates	Note: The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions.

		Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11	**Course Content**	**UNIT I** **Business Policies:** Introduction, definition, Evolution of business policy as a discipline. Strategic Management - An Introduction, Definition, Military origins of strategy – Evolution, nature, scope and importance of strategy and strategic management, Levels of Strategy and Strategic Management Process. **Strategy Formulation:** Environmental Appraisal— Internal and external environment analysis, components of environment (Economic, legal, social, political and technological). Competition Analysis-Michael E. Porter's Five Forces Model. Environmental scanning techniques- ETOP, QUEST and SWOT (TOWS). **Organizational Appraisal:**Methods and Techniques used for Organizational Appraisal-Michael Porter’s Value chain analysis, Financial and non-financial analysis, historical analysis, Industry standards, benchmarking and Balanced Scorecard. Defining strategic intent, Vision, Mission, Business definition, Goals and Objectives. **Corporate Level Strategies** - Stability, Expansion, Retrenchment, Turnaround and Combination strategies. Corporate restructuring. Mergers & Acquisitions. **UNIT II** **Generic Strategies:** Porter’s framework of competitive strategies. Differentiation and Focus strategies. Competitive Advantage, Concept, importance, Building and use of Core Competence. **Strategy implementation:** Resource allocation, Issues in implementation: Projects and Procedural issues, Organization Structure – Matching structure and strategy. behavioural considerations affecting choice of strategy and implementation – Corporate Culture, social

		responsibilities and ethics. **Corporate Level Analysis:** BCG, GE Nine-cell, McKinsey's 7-S Framework **Strategic Evaluation and Control:** Strategic control and operational Control. Organisational systems and Techniques of strategic evaluation. **Practical Work:** f. Conduct a SWOT analysis for a local or regional company. g. Analyze and present a case study of a successful or failed corporate strategy. h. Create a Porter's Five Forces analysis for an industry of interest. i. Prepare a report on the strategic initiatives of a multinational corporation operating in India.
12	**Suggested Readings**	• Kazmi, A: Strategic Management and Business Policy. McGraw Hill Education • Pearce, J.A. & Robinson, R.B. Strategic Management: Formulation Implementation and Control. McGraw Hill Education • Prasad, L.M.: Business Policy and Strategic Management. Sultan Chand & Sons • Rao, V.S.P and Krishna, V. Hari: Strategic Management: Text and Cases. Excel Books • Rao, Subba. P: Strategic Management. Himalaya Publishing House • David, F.R.: Strategic Management: Concepts and Cases. Pearson Education.

1 Course Title	PRODUCTION & OPERATIONS MANAGEMENT
2 Course Code	NBBA 503
3 Typology of Course	CORE SUBJECT
4 Course Duration / LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max. Marks and Time	100 Marks (80 Theory + 20 Internal Assessment) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective-type questions. c. Caselets may be added.
7 Course Objectives	This course aims to impart knowledge regarding production and operations management tools, techniques and processes and familiarize students how to take managerialdecisions with respect to production function.
8 Course Outcomes	CO1: The students will understand the basic concepts, objectives, and functions of production and operations management. CO2: The students will be able to evaluate the importance of product design and development and apply techniques for effective product development. CO3: The students will be able to assess facility location and layout decisions using relevant tools and techniques. CO4: The students will be able to develop strategies for effective production planning, control, and work study implementation. CO5: It will help students to implement inventory management tools and techniques to optimize resources and to apply quality management principles.

	CO6: The students will get knowledge of supply chain and logistics management for effective operational coordination
9 Pedagogy of the Course Work	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.
10 Instructions for Paper Setters and Candidates	Note: The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11 Course Content	**UNIT - I** **Introduction of Production and Operations Management:** Meaning& Concepts, Objectives, Scope and Functions.Production System, Types of Production, Production Process, Responsibility of a Production Manager **Product Design and Development:** Product Design and its Characteristics, ProductDevelopment Process, Product Development Techniques. **Facility Location and Layout:** Facility Location – Importance, Factors in Location Analysis,Location Analysis Techniques. Facility Layout – Objectives, Advantages, Factors, Basic Types ofLayouts **Production Planning & Control:** Concepts, Objectives, Steps, Techniques. Work Study - Method Study, Work Measurement. **UNIT - II** **Inventory Control and Management:** Purchase Management – Objectives, Functions, Methods, Procedure. Inventory Management – Concepts, Classification, Objectives, Factors AffectingInventory Control Policy, Inventory Costs, Inventory Control tools and techniques – EOQ, Stock Levels, JIT

	Quality Management and Statistical Quality Control: TQM, Quality Specification, Design**.** Meaning and objectives of Statistical Quality Control, Statistical Process Control (SPC), Processcapability and Six Sigma. **Supply Chain Management:** Concept & Components of Supply Chain, Activities in SupplyChain Management, Logistics Management. **Practical Work**: a. **Production Process Mapping:**Visit a manufacturing unit to observe production processes and create a process map and identify the type of production system in use. b. **Facility Layout Design**: Design a facility layout for a hypothetical manufacturing unit. c. **Inventory Control Simulation:**Simulate inventory scenarios using EOQ and stock level calculations. d. **Quality Control:**Use case studies to explore Six Sigma tools and process capability analysis. **e. Supply Chain Analysis Project:**Select a company and analyze its supply chain components, including logistics management.
12 Suggested Readings	• Nair, Production & Operation Management, Tata McGraw Hill • Adam & Ebert, Production & Operation Management, Prentice Hall India • Krajewski&Ritzman, Operations Management Pearson • Buffa&Sarin, Modern Production/Operations Management, John Wiley • Muhleman,Production and Operations Management, Pearson Education. • B.Mahadevan,Operations Management, Theory and Practical, Pearson Education. • Kachru, Upender,Production and Operation Management, Excel Books. • Chary, S.N and Paneerselvam R., Production and Operations Management,McGraw Hill Ed • Stevenson, W. J, Operations Management, McGraw Hill Education. • Gaither, Norman and Frazier, G., Operations Management, Cengage Learning.

1 Course Title	**BUSINESS ETHICS & CORPORATE GOVERNANCE**
2 Course Code	NBBA 504
3 Typology of Course	CORE SUBJECT
4 Course Duration/ LTP(Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max.MarksandTime	100 Marks (80 TH + 20 IA) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective type questions. c. Small Caselets could be added.
7 Course Objectives	The objective of this course is to familiarize the students with the importance of ethics in business and understanding of issues related to corporate social responsibility and corporate governance.
8 Course Outcomes	CO1: To able critically apply understanding of ethics of real–world contexts CO2: To explore the relationship between ethics and business. CO3:To get knowledge on governance which ensure ethics in corporate management. CO4:To able critically analyze the reasons of systematic failure of corporate governance that could spread from individual firms to entire markets or economies.

9	**Pedagogy oftheCourse Work**	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.
10	**Instructions for paper setters and candidates**	Note: The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11	**Course Content**	**UNIT I** **Business Ethics:** Meaning and Concept, Principles of Business Ethics, Characteristics of Ethical Organizations, Theories of Business Ethics, Globalization and Business Ethics, Stakeholder's Protection, Ethical Issues in Indian Business. Ethical Issues in Functional Areas of Business. **Corporate Social Responsibility:** Social Responsibility of business with respect to different stakeholders, Arguments for and against social responsibility of business, Computer ethics and business - Computer crime, Computers and corporate responsibility. **UNIT II** **Corporate Governance:** Introduction of corporate governance, Theories of Corporate Governance - Agency theory, Stewardship theory, Stakeholders' theory. Global corporate governance models, OECD principles, Cadbury Committee Report, Role of SEBI, Corporate Governance Reforms and Initiatives in India, Corporate Governance

	ratings. **Practical Work**: a. **Ethical Issue Analysis in Indian Business:**Research and present case studies on ethical issues in Indian companies (e.g., labor exploitation, environmental violations) b. **Corporate Social Responsibility (CSR) Campaign Plan:**Select a company and design a CSR initiative that addresses a specific social issue.The plan should include objectives, target stakeholders, and a budget proposal. c. **Role-Playing Corporate Governance Models:**Simulate governance models like the Anglo-American model or German model.Role-play scenarios involve decisions on board composition, stakeholder management, or regulatory compliance.
12 Suggested Readings	• Dr. NeeruVasishth and Dr. Namita Rajput - Corporate Governance values and ethics, Taxmann Publications Pvt Ltd, New Delhi. • S.Sanakaran – International Business & Environment, Margham Publication, Chennai. • Dr.S.S. Khanka – Business Ethics and Corporate Governance, S.Chand Publication. • Sundar.K, Business Ethics and Value, Vijay Nichole Prints, Chennai. • Taxmann - Corporate Governance, Indian Institute of Corporate Affairs. • A.C.Fernando, K.P.Muralidharan&E.K.Satheesh – Corporate Governance, Principles, Policies and Practices, Pearson Education

1 CourseTitle	**ORGANIZATIONAL CHANGE & DEVELOPMENT**
2 CourseCode	NBBA 505
3 Typology of Course	CORE SUBJECT
4 CourseDuration/ LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max.MarksandTime	100 Marks (80 TH + 20 IA) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective type questions. c. Small Caselets could be added.
7 Course Objectives	The course aims to provide in-depth understanding of behavioural interventions and enable the students to apply these interventions for building individual, team, system, and process related competencies and helping organizational to achieve peak performance and become self-sustaining.
8 Course Outcomes	CO1: Understand the nature and importance of organizational change and development. CO2: Analyze the dynamics of change and its impact on individuals and organizations. CO3: Develop strategies for managing resistance to change. CO4: Apply organizational development techniques to enhance organizational

	effectiveness. CO5: Evaluate the outcomes of change initiatives and ensure sustainable development.
9 Pedagogy of the Course Work	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.
10 Instructions for paper setters and candidates	Note: The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11 Course Content	**UNIT-I** **Organizational Change:**Meaning, Nature, Types of Organizational Change, Types of Planned and Unplanned Change, Need &Importance forChange.Forces of Change-Internal & External. Factors affecting Change- Environmental,Technological, Legal, Political, Social, & Cultural. Impact of Change-Operational Effect, Psychological Effect, Social Effect. Process of Change: Diagnosis, planning, implementation, evaluation, and feedback. **Models of Change:**Lewin's Change Model, Kotter's Eight-Step Model, ADKAR Model, and Systems Theory **Resistance to Change:**Causes, Consequences, and Strategies to Overcome Resistance

Managing Change: Skills of Leaders in Change Management, Designing the Change. Importance, Tools, and Techniques for Effective Communication During Change.Role of Participation and Engagement in Successful Change Implementation.Ensuring Transparency and Ethical Practices During Organizational Change.

UNIT-II

Organizational Development: Introduction, Concept, Evolution, Need, Characteristics,Assumptions, Techniques& Process of Organizational Development, Role of Managers, Factorsaffecting Organizational Development

Organizational Development Interventions: Concept, Types and Effectiveness.Human Process Interventions - Coaching, Training and Development,Process Consultation, Third Party Interventions, Team Building. Techno Structural Interventions - Restructuring Organization, Reengineering, Employee Involvement, Work Design, Social-Technical System Approach. Strategic Interventions – Competitive and Collaborative Strategies,Organization Transformation.

Contemporary Issues and Applications: Organizational Development in Global Context, Emerging Issues and Values, Future Trends in Organizational Development

Practical Work:

a. Analyze an organizational change initiative in a case study and present findings.
b. Conduct a survey on employee resistance to change in a local business or organization.
c. Design an OD intervention for a hypothetical organizational problem.
d. Role-play a change management scenario and propose strategies to overcome resistance.

12 Suggested Readings	• T. G.Cummings& C. G. Worley, *Organization Development and Change,*Cengage Learning • Kondalkar, *Organization Effectiveness and Change Management*, PHI Learning, New Delhi • French & Bell, *Organisational Development,* McGraw-Hill. • Ramnarayan S., T.V. Rao and Kuldeep Singh, *Organisation Development Interventions andStrategies*, Response Books, New Delhi • Dipak Bhattacharyya, *Organizational Change and Development*, Oxford University Press, New Delhi • J. P. Kotter, *Leading Change,* Harvard Business Review Press • W. W. Burke, *Organization Change: Theory and Practice*, Sage Publications • Robbins,*Organisation Theory; 'Structure Design & Applications',* Prentice Hall of India

SEMESTER VI

1 CourseTitle	**FINANCIAL MANAGEMENT**
2 CourseCode	NBBA 601
3 Typology of Course	CORE SUBJECT
4 CourseDuration/ LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max.Marks and Time	100 Marks (80 TH + 20 IA) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective type questions. c. Use of non-programmable calculators by the students in the Examination Hall is allowed. The calculators will not be provided by the University/College to the examinees.
7 Course Objectives	The objective of the course is to help the students to acquire conceptual knowledge of financial management and corporate finance; to acquaint the students with various components of cost of capital, capital structure, capital budgeting techniques, working capital management principlesand dividend policy theories.

8	**Course Outcomes**	CO1.Thestudentswillget understanding of scope and functional areas of financial management. CO2. The students will get familiarized with various sources of finance and be able to compute the cost of various capital components. CO3. The students will be able to analyze capital structures using leverage and EBIT-EPS analysis to determine optimal financing decisions. CO4. The students will be able to apply capital budgeting techniques to evaluate the feasibility of investment projects. CO5: It will help students to develop working capital strategies to ensure operational efficiency and financial stability and to assess dividend policies.
9	**Pedagogy of the Course Work**	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10	**Instructions for paper setters and candidates**	Note: The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer/numerical questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. **Important Note:** In all numerical papers the paper setter is required to set numerical questions as follows: Section A: Four numerical questions out of six questions. Section B and C: At least two numerical questions out of four questions.

11 Course Content	**UNIT – I** **Financial Management:** Meaning, Scope, Objectives, Process, Functional Areas of Financial Management. Current Scenario of Financial Management in India **Corporate Finance:** Sources of Corporate Finance,SEBI Guidelines for Raising Corporate Finance. **Cost of Capital:** Determination of Cost of Capital, Components of Cost of Capital. Computation - Cost of Debt, Equity Capital, Preference Share Capital and Retained Earnings. WeightedAverage Cost of Capital (WACC) and Marginal Cost of Capital. **Capital Structure:** Meaning, Types of Leverage, Determinants of Capital Structure. EBIT-EPSAnalysis **UNIT – II** **Capital Budgeting:** Meaning, Types, Process, Techniques of Capital Budgeting - Payback PeriodMethod, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value Method,Internal rate of Return (IRR), Profitability Index. **Working Capital Management:** Meaning, Types, Factors Affecting Working Capital, WorkingCapital Planning and Management. Working Capital Forecasting, Methods of EstimatingWorkingCapital(Excluding Cash, Receivable andInventory Management). **Dividend Policy:** Relevance and Irrelevance Theories, Types and Determinants of Dividend Policy **Practical Work:** a. **Cost of Capital Analysis:**Calculate the cost of each component of capital and determine WACCwith any one company's data on debt, equity, and retained earnings. b. **Capital Budgeting Case Study:** Analyse a given project proposal using methods

	like NPV, IRR, and Payback Period. c. **Working Capital Simulation:**Create a mock scenario where students plan for working capital needs based on sales forecasts, credit terms, and other variables. d. **Corporate Finance Project:**Research recent corporate financing methods used by Indian companies and present findings on how companies adhered to SEBI guidelines and raised funds.
12 Suggested Readings	• C Van Horne, "Financial Management and Policy", New Delhi, Prentice Hall of India • J C Van Horne, J W Wachowicz, Jr. "Fundamentals of Financial Management", PrenticeHall of India • Prasanna Chandra, "Financial Management' Tata McGraw Hill. • Khan and Jain, "Financial Management- Text and Problems", Tata McGraw Hill' • R A Brealey and S C Myers, "Principles of Corporate Finance", Tata McGraw Hill. • I M Pandey, "Financial Management", Vikas Publishing House.

1 CourseTitle	**ECONOMICS OF MONEY & BANKING**
2 CourseCode	NBBA 602
3 Typology of Course	CORE SUBJECT
4 CourseDuration/ LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max.MarksandTime	100 Marks (80 TH + 20 IA) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective type questions. c. Small Caselets could be added.
7 Course Objectives	The course aims to provide the theoretical knowledge related to supply and demand for money and its implications for monetary policy and economic growth. It also helps the students to understand the functioning and reforms of the banking sector in India, and to examine international banking concepts and their global significance.
8 Course Outcomes	CO1: Get knowledge about the classifications, functions, and theoretical foundations of money and monetary systems. CO2:Analyze monetary policies, their instruments, and their effectiveness during different economic scenarios. CO3: Demonstrate knowledge of the types, functions, and evolution of banking systems, including central and commercial banking CO4: Evaluate banking sector reforms, risk management strategies, and recent

		developments in Indian banking. CO5: Understand the role of international organizations like the IMF and the significance of international liquidity.
9	**Pedagogy of the Course Work**	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.
10	**Instructions for paper setters and candidates**	Note: The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11	**Course Content**	**UNIT I** **Introduction to Money:** Meaning, Nature, Classifications and Functions of Money. Theoretical and Empirical Methods to distinguish Money from Near Money Assets. Monetary Standards – Metallic and Paper Standards, System of Note Issue in India.Types of Monetary System and Qualities of Good Monetary System.Quantity Theory of Money: Classical, Keynesian, Monetarist Perspectives. **Supply of Money:** Measures, Components, Determinants and Theories of Money Supply, Money Multiplier. **Demand For Money:** Classical and Keynesian Approach, Baumol and Tobin Inventory Theoretic Approach, Friedman's Theory.

Monetary Policy: Concept of Monetary Policy, Targets, Goals and Trade off among alternate goals. Instrumentsof Monetary Policy, Effectiveness of Monetary Policy during Recession and Inflation, Objectives of Monetary Policy and its Role in Economic Growth. Monetary Policies of the Reserve Bank of India.

UNIT II

Introduction to Banking: Meaning, Types and Functions of Banks.Central Banking - Origin & Evolution; MainFunctions, Credit Creation and Credit Control.

Banking Sector Reforms and Risk Management: Types of Risks and their Management**,** Asset/Liability Management in Banking**,** Major Developments in Commercial Banking in India since Independence**,** Banking Sector Reforms.

International Banking: International Monetary Fund (IMF), Concepts of International Liquidity and its significance.

Contemporary Banking Practices: Introduction to E-Banking: Concepts, Advantages, and Challenges**,** Electronic Fund Transfer Systems: Real-Time Gross Settlement (RTGS), National Electronic Funds Transfer (NEFT), and Cheque Truncation System (CTS).

Practical Work:

a. **Money Supply Analysis:**Collect and compare data on different measures of money supply from RBI reports.Analyze trends over a specific period and present findings in a report.
b. **Case Study on Monetary Policy:** Study RBI's monetary policy announcements during a recession or inflation period.Assess the goals, targets, and trade-offs involved in the policy decisions.
c. **Banking Sector Reforms Presentation:**Prepare a presentation on key reforms,

		such as Basel norms, privatization, and NPA management.
12	**Suggested Readings**	- M.R. Baye, D.W. Jansen, Money Banking & Financial Mkts. An Economics approach AITBs Publisher, New Delhi. - T.N.Hajela, Money and Banking, Ane Books Pvt Ltd., New Delhi. - K.C. Sekhar, Banking – Theory and Practice, Vikas Publishing House, New Delhi. - Khanna, Perminder, Advanced Study in Money and Banking; Theory & Policy, Relevance in Indian Economy, Atlantic Publisher, New Delhi. G. Kulkarni, Modern Monetry theory Macmilan, New Delhi. - M.L. Seth, Monetary Economics, Vikas Publications, New Delhi - K.P.M. Sundharam, Banking: Theory, Law and Practice, Sultan Chand and Sons, New Delhi. - S.B. Gupta, Monetary Economics, S. Chand Publications, New Delhi.

1	**CourseTitle**	**OPERATIONS RESEARCH**
2	**CourseCode**	NBBA 603
3	**Typology of Course**	CORE SUBJECT
4	**CourseDuration/ LTP (Lectures, Tutorials, Practical)**	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com

5	**Credits**	3+1 Credits (Theory + Tutorial)
6	**Max.MarksandTime**	100 Marks (80 TH + 20 IA) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective type questions. c. Use of non-programmable calculators by the students in the Examination Hall is allowed. The calculators will not be provided by the University/College to the examinees.
7	**Course Objectives**	The objective of this course is to make the students understand the concepts and techniques of Operations Research for businessdecision making. The students will acquire required skills to solve various business problems using these techniques.
8	**Course Outcomes**	CO1.Understand the principles and significance of Operations Research and its applications in business decision-making. CO2: Formulate and solve linear programming problems using graphical and simplex methods. CO3: Analyze and optimize transportation and assignment problems, including unbalanced and specialized cases. CO4: Apply PERT and CPM techniques for project scheduling and management. CO5: Use game theory to analyze competitive scenarios and identify optimal strategies. CO6: Solve sequencing problems for job scheduling to enhance operational efficiency.
9	**Pedagogy of the Course Work**	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10	**Instructions for paper setters and candidates**	Note: The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer/numerical questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks.

	Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. **Important Note:** In all numerical papers the paper setter is required to set numerical questions as follows: Section A: Four numerical questions out of six questions. Section B and C: At least two numerical questions out of four questions.
11 Course Content	**UNIT – I** **Operations Research:** Meaning, Characteristics, Approaches, Significance, Scope, Techniques and Limitations of OR. **Linear Programming:** Formulation of Linear ProgrammingProblems, GraphicalMethod,Simplex Method. **Transportation Problem**: Methods for Initial Basic Feasible Solution and Optimality Tests **Assignment Problem:** Minimization Case, Maximization Case,Un-balanced Problems, Travelling Salesman Problems, Air Crew Problems **UNIT – II** **Network analysis:** PERT&CPM (excluding crashing) **Game Theory:**Two Persons Zero Sum Games (Pure Strategy); Mixed Strategies with Odds, Dominance, Sub Games and Graphic Method Only.

	Sequencing Problems: Processing n Jobs through One Machine and Two Machines only. **Practical Work:** a. **LPP Formulation and Solution:**Formulate and solve LPPs based on real-life business scenarios like resource allocation or profit maximization. b. **Network Analysis (PERT & CPM):** Create a PERT/CPM chart for a hypothetical project with multiple tasks and identify the critical path and calculate project completion time. c. **Game Theory Simulation:**Simulate and analyse real-life scenarios like pricing strategies or competitive bidding using dominance and graphic methods.
12 Suggested Readings	• Paneerselvam, Operations Research, Prentice Hall of India, NewDelhi. • Taha, Operations Research: An Introduction, Prentice Hall of India, New Delhi. • Kapoor, V.K., Operations Research, Sultan Chand & Sons, NewDelhi. • Sharma, J. K., Operations Research, Theory and Applications, Macmillan India Ltd.,ND. • Kalavathy, Operations Research, Vikas Publishing House, ND.

1	**CourseTitle**	**ENTREPRENEURSHIP & START-UP**
2	**CourseCode**	NBBA 604
3	**Typology of Course**	CORE SUBJECT
4	**CourseDuration/ LTP (Lectures, Tutorials, Practical)**	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5	**Credits**	3+1 Credits (Theory + Tutorial)
6	**Max.MarksandTime**	100 Marks (80 TH + 20 IA) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective type questions. c. Small Caselets could be added.
7	**Course Objectives**	The course aims to provide students with an understanding of entrepreneurship and its role in economic development; to equip students with the knowledge and skills needed to launch and manage start-ups; to foster creativity, innovation, and critical thinking in identifying and evaluating business opportunities; and to provide practical insights into the challenges and strategies of entrepreneurial ventures.

8	**Course Outcomes**	CO1: Understand the fundamentals of entrepreneurship and the startup ecosystem. CO2: Identify and evaluate business opportunities. CO3: Develop a business plan and understand funding options. CO4: Recognize the challenges in managing start-ups and strategies to overcome them. CO5: Apply innovative and entrepreneurial skills to create sustainable business ventures.
9	**Pedagogy of the Course Work**	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.
10	**Instructions for paper setters and candidates**	Note: The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11	**Course Content**	**UNIT-I** **Fundamentals of Entrepreneurship:** Concept, Characteristics, Functions, Types, and Importance of Entrepreneurship; Evolution of the term Entrepreneurship; Factors influencing Entrepreneurship; Entrepreneurial Traits and Skills; Entrepreneurs Vs. Managers; Role of Entrepreneurship in Economic Development **Women Entrepreneurs and Social Entrepreneurship:** Concepts, Challenges, and

Opportunities

Opportunity Identification and Feasibility Analysis: Techniques to identify Business Opportunities, Market Analysis, and Feasibility Study

Developing and Launching a Start-up: Types of Business Models, Components of a Business Plan, and its Preparation

Legal and Regulatory Aspects: Business Registration, Contracts, Copyrights, Insurance, Intellectual Property Rights, Licensing, Patents, Trade Secrets, Trademarks

Unit-II

Start-up Ecosystem in India: Key stakeholders – Incubators, Accelerators, Investors, and Government Initiatives; Standup India and Startup registration process; Micro, Small, Medium Enterprise/MSME - Industry Registration Process

Funding Options for Start-ups: Bootstrapping, Venture Capital, Angel Investors, Crowdfunding, and Government Schemes; Institutions supporting Entrepreneurs, Banks and Non-Banking Financial Organisations

Marketing for Start-ups: Low-cost Marketing Strategies, Digital Marketing, and Social Media Marketing

Scaling Up and Growth Strategies: Strategies to expand start-ups, managing growth, and global opportunities

Exit Strategies for Start-ups: Mergers, Acquisitions, and Initial Public Offerings (IPOs).

Common Challenges and Failures: Causes of start-up failures and lessons learned.

	Practical Work: a. Develop a business plan for a start-up idea and present it. b. Conduct a market survey to identify a business opportunity. c. Create a digital marketing plan for a start-up. d. Analyze a failed start-up and document the reasons for its failure.
12 Suggested Readings	• R. D.Hisrich, M. P.Peters& D. A. Shepherd,*Entrepreneurship.* McGraw Hill. • Kathleen R Allen, *Launching New Ventures, An Entrepreneurial Approach,*CengageLearning. • J. A.Timmons&S. Spinelli, S,*New Venture Creation: Entrepreneurship for the 21st Century*, McGraw Hill. • AnjanRaiChaudhuri, *Managing New Ventures Concepts and Cases*, Prentice HallInternational. • R. V. Badi& N V Badi,*Entrepreneurship*, Vrinda publications (P) Ltd. • S. R. Bhowmik& M. Bhowmik, *Entrepreneurship,* New Age International. • SiropolisNicholas,*Entrepreneurship and Small Business*, 6th edition - All India Publishers andDistributors. • Steven Fisher, Ja-nae' Duane, *The Startup Equation -A Visual Guidebook for Building Your Startup,* Indian Edition, McGraw Hill Education India Pvt. Ltd. • Vasant Desai, *Small Scale Industries and Entrepreneurship*, Himalaya • Byrd Megginson, *Small Business Management An Entrepreneur's Guidebook*,McGrawHill • A Fayolle,*Entrepreneurship and new value creation*, Cambridge, Cambridge UniversityPress • Government of India Reports: Start-up India Action Plan.

1	**CourseTitle**	**ADVERTISEMENT & BRAND MANAGEMENT**
2	**CourseCode**	NBBA 605
3	**Typology of Course**	CORE SUBJECT
4	**CourseDuration/ LTP (Lectures, Tutorials, Practical)**	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5	**Credits**	3+1 Credits (Theory + Tutorial)
6	**Max.MarksandTime**	100 Marks (80 TH + 20 IA) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective type questions. c. Small Caselets could be added.
7	**Course Objectives**	The course aims to provide students with an understanding of the basic principles ofadvertising management, nature, purpose & complex constructions in the planning and executionof a successful advertising program and to develop an interest of the brand concept and theoperational aspects of managing a brand. The course will expose student to issues in brandmanagement, faced by firms operating in competitive markets.
8	**Course Outcomes**	CO1: Understand the key concepts, types, and significance of advertising and branding, and their relationship with the economy and publicity. CO2: Identify and segment target audiences, develop advertising objectives, and make

		budget decisions. CO3: Create effective advertising messages, select media, and implement digital advertising strategies. CO4: Evaluate advertising effectiveness and apply ethical practices, especially in the Indian context. CO5: Develop and manage brand identity, loyalty, equity, and personality using frameworks like the Aaker Model. CO6: Implement brand positioning strategies, manage brand portfolios, and apply growth strategies like brand extensions and celebrity endorsements.
9	**Pedagogy of the Course Work**	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.
10	**Instructions for paper setters and candidates**	Note: The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11	**Course Content**	**UNIT I** **Fundamentals of Advertising**: Nature, scope, need and Importance of Advertising, Types of Advertising, Advertising and the Economy, Advertising and Publicity, Advertising and Personal Selling.

Advertising Management and Planning: Advertising Management Process. Target Audience - Methods of identifying and segmenting audiences (demographics, psychographics, behaviour). Advertising Objectives and Positioning, Budget Decisions

Creative and Media Strategies: Message Development - Determining advertising message; Developing advertising copy – Headline main copy, logo, illustration, appeal, layout, broadcast & non-broadcast media; Key factors influencing media planning; setting media objectives, media decisions; media class, media vehicle & media option, Scheduling

Evaluation and Emerging Trends: Evaluating Advertising Effectiveness, Advertising in India, Social and Regulatory Aspects, Recent Developments and Issues.

UNIT II

Foundations of Brand Management: Concept, Nature, and Importance of Brands, Brand Evolution and Brand Life Cycle, Brand vs. Generics, Associating Feelings with a Brand, Branding Challenges and Opportunities

Building and Managing Brand Identity: Brand Identity (Aaker Model), Brand Loyalty, Brand Equity, Brand Personality

Brand Positioning and Strategic Development: Brand Positioning, Celebrity Endorsement, Brand Extension, Competitive Advantage, Brand Pyramid

Building Brand Portfolios and Growth Strategies: Branding Philosophies, Branded House, Sub-Brands, Endorsed Brands, House of Brands, Brand Growth Strategies.

Practical Work:

a. **Advertising Campaign Development:**Identify a target audience using demographics, psychographics, and behavior.Create an advertising message,

		including the headline, main copy, logo, and visual appeal.Choose appropriate media platforms and prepare a media schedule. b. **Brand Identity Creation:**Use the Aaker Model to outline the brand identity, including brand personality, values, and visual elements.Design a logo, tagline, and branding materials that align with the identified brand personality. c. **Brand Positioning Analysis:**Select a few brands from different industries and evaluate their positioning strategies (e.g., luxury, value for money, or innovative).
12	**Suggested Readings**	• Aaker, David A., Rajeev Batra, and John G. Myers. Advertising Management. Prentice Hall of India, New Delhi. • Belch, George E. & Belch, Michael A. Advertising and Promotion: An Integrated Marketing Communications Perspective. McGraw Hill. • Mandell, Maurice. Advertising. Prentice-Hall of India, New Delhi. • Batra, Rajeev, Myers, John G., &Aaker, David A. Advertising Management. Pearson Education. • Wells, William, Moriarty, Sandra, & Burnett, Richard. Advertising Principles & Practices. Prentice Hall. • Kazmi, S.H.H., &Batra, Satish K. Advertising and Sales Promotion. Excel Books. • Sharma, Sangeeta& Singh, Raghuvir. Advertising Planning and Implementation. PHI Learning. • Lane, W. Ronald, Whitehill King, Kane, & Russell, J. Thomas. Kleppner's Advertising Procedure. Pearson Education. • Clow, Kenneth K. &Baack, Donald. Contemporary Advertising, Promotion and Marketing Communications. PHI Learning Pvt. Ltd., New Delhi.

1	**CourseTitle**	**RETAIL MANAGEMENT**
2	**CourseCode**	NBBA 606
3	**Typology of Course**	CORE SUBJECT
4	**CourseDuration/ LTP (Lectures, Tutorials, Practical)**	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5	**Credits**	3+1 Credits (Theory + Tutorial)
6	**Max.MarksandTime**	100 Marks (80 TH + 20 IA) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective type questions.
7	**Course Objectives**	The objective of the paper is to help the students understand the transformation and working of Retail industry
8	**Course Outcomes**	CO1.Thestudentswillbeabletounderstand the basic concepts and formats of retail. CO2. The students will be able to understand the criticality of store location choices. CO3. The students will be able to understand the strategies of retailers to meet consumer demands. CO4.The students will be able to analyse the policies, methods, and procedures used by successful retailers in today's global economy

9	**Pedagogy of the Course Work**	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10	**Instructions for paper setters and candidates**	Note : The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11	**Course Content**	**UNIT – I** Introduction to Retailing: Definition, Characteristics, emerging trends in retailing, Evolution of retailing in India, Factors behind the change of Indian retail industry. Retail Formats: Retail institutions by ownership, Retail institutions by Store-Based Strategy Mix, Web, Non-store based, and other forms of Non-traditional Retailing. Choosing a Store Location: Trading-Area analysis, characteristics of trading areas, Site selection, Types of locations, location and site evaluation. Store Planning: Design & Layout, Visual Merchandising, Retail Image Mix, effective retail space management. Understanding the Retail Consumer – Factors influencing retail consumer choice, Consumer demographics and lifestyle, shopping attitudes and behaviour, retailers' strategies to meet consumer demands.

		UNIT – II Retail Marketing: Retail Marketing Mix, Advertising & Sales Promotion, Store Positioning, CRM. Retail Merchandising: Buying Organization Formats and Processes, Devising Merchandise Plans, Shrinkage in retail merchandise management, Markup & Markdown in merchandise management Merchandise Pricing: Concept of Merchandise Pricing, Pricing Objectives, External factors affecting a retail price strategy, Pricing Strategies, Types of Pricing. Retail Operation: Elements/Components of Retail Store Operation, Store Administration, Store Manager – Responsibilities, Inventory Management, Customer Service, Management of Retail Outlet/Store,Store Maintenance, Store Security. **Practical Work:** a. At least two cases on the above syllabus should be analysed and discussed. b. Evaluate different Retail formats in India c. Concept of Merchandise Planning and Price setting
12	**Suggested Readings**	• Barry Berman, Joel R. Evans, PatraliChatterjee, “Retail Management”, Pearon Publications • Micheal Levy, Barton Weitz and DhruvGrewal, “Retail Management”, McGraw Hill • SwapanaPradhan, “Retailing Management, Text and Cases”, McGraw Hill. • Gibson G Vedamani: Retail Management: Functional principles & practices, Jaico Publishing House • Bajaj, Tuli&Srivastava: Retail Management- Oxford University Publications

SEMESTER VII

1 CourseTitle	**RESEARCH METHODOLOGY**
2 CourseCode	NBBA 701
3 Typology of Course	CORE SUBJECT
4 CourseDuration/ LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max.MarksandTime	100 Marks (80 TH + 20 IA) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective type questions. c. Caselets may be added.
7 Course Objectives	The course aims to equip students with the knowledge and skills required to conduct systematic and ethical research; to enable them to design, execute, and present a research project effectively; and to enhance analytical and problem-solving abilities using data-driven insights.
8 Course Outcomes	CO1: The students will be able to understand the fundamental concepts and processes of research. CO2: The students will be able to develop a research proposal and design appropriate

		research strategies. CO3: The students will be able to collect, analyze, and interpret data using qualitative and quantitative methods. CO4: The students will be able to use statistical tools and software for data analysis. CO5: The students will be able to present research findings effectively in written and oral formats.
9	**Pedagogy of the Course Work**	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.
10	**Instructions for paper setters and candidates**	Note: The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11	**Course Content**	**UNIT I** **Introduction to Research** **Concept and Definition of Research**: Characteristics, objectives, and significance of research, Role of Research in Business Decision-Making **Types of Research**: Basic, applied, exploratory, descriptive, experimental, and qualitative research **Research Process**: Steps in conducting research (from problem identification to

report writing)

Research Ethics: Importance of ethical considerations, plagiarism, and copyright issues

Research Design and Sampling

Research Design: Meaning, features, and types (exploratory, descriptive, and experimental designs)

Formulation of Research Problem: Problem definition, research questions, and hypotheses

Sampling Techniques: Probability (simple random, stratified, cluster) and non-probability (convenience, judgmental, quota, snowball) sampling

Sample Size Determination: Factors affecting sample size and techniques.

Errors in Research: Sampling and non-sampling errors.

UNIT II

Data Collection Methods

Primary and Secondary Data: Sources, advantages, and limitations

Methods of Primary Data Collection: Questionnaires, interviews, focus groups, and observation

Measurement and Scaling Techniques: Nominal, ordinal, interval, and ratio scales; Likert scale and semantic differential scale

Designing a Questionnaire: Steps, types of questions, and pre-testing

Secondary Data Collection: Sources, reliability, and challenges

Data Analysis and Report Writing

Data Processing: Editing, coding, classification, and tabulation

Descriptive Statistics: Measures of central tendency, dispersion, and graphical representation

Inferential Statistics: Hypothesis testing, t-test, chi-square test, ANOVA, and correlation

Use of Statistical Software: Introduction to SPSS, Excelfor data analysis

Report Writing: Structure of a research report, referencing styles, and

		presentation techniques. **Practical Work:** j. Develop a research proposal on a chosen topic. k. Design and administer a questionnaire for a sample study. l. Analyze a real-world dataset using statistical software. m. Conduct a focus group discussion and document the findings. n. Prepare a comprehensive research report and present it.
12	**Suggested Readings**	• Kothari, C. R. *Research Methodology: Methods and Techniques*. New Age International. • Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. *Business Research Methods*. Cengage Learning. • Cooper, D. R., & Schindler, P. S. *Business Research Methods*. McGraw Hill. • Sekaran, U., &Bougie, R. *Research Methods for Business: A Skill-Building Approach*. Wiley. • Malhotra, N. K. *Marketing Research: An Applied Orientation*. Pearson. • Bryman, A. and Bell, E., Business Research Methods, Oxford University Press, NewYork. • Carver, R.H. and Nash, J.G., Data analysis with SPSS, Cengage learning, New Delhi. • Kumar, R., Research Methodology- A Step-by-Step Guide for Beginners, Pearson Education.

1 Course Title	**MARKETING OF SERVICES**
2 Course Code	NBBA 702
3 Typology of Course	CORE SUBJECT
4 Course Duration / LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max. Marks and Time	100 Marks (80 Theory + 20 Internal Assessment) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective-type questions. c. Caselets may be added.
7 Course Objectives	This course aims todevelop an understanding of the concepts and theories of service marketing; to highlight the distinctive characteristics of services and their implications for marketing strategies; to equip students with skills to design and implement effective marketing strategies for service organizations; and to explore current trends and challenges in the service sector.
8 Course Outcomes	CO1: Understand the unique characteristics and challenges of marketing services. CO2: Develop strategies using the 7Ps of the extended marketing mix for services. CO3: Analyze and evaluate service quality and customer satisfaction. CO4: Apply concepts and strategies to real-world service marketing scenarios. CO5: Adapt to trends and technological advancements in service marketing.
9 Pedagogy of the Course Work	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.
10 Instructions for Paper Setters and	Note: The question paper of each subject covering the entire course shall be divided into three sections:

Candidates	Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11 Course Content	**UNIT - I** **Introduction to Services Marketing** **Nature and Scope of Services**: Concept, characteristics, and classification of services. **Importance of Services Marketing**: Role of the service sector in the economy. **Differences Between Product and Service Marketing**: Key challenges in marketing services. **The Services Marketing Triangle**: Understanding relationships among the company, customers, and employees. **Emerging Trends in the Service Industry**: Digital transformation, globalization, and customer-centric approaches. **Service Marketing Mix (7Ps)** **Product**: Service product concept, designing service offerings, and service lifecycle. **Price**: Pricing strategies for services, perceived value, and dynamic pricing. **Place**: Distribution of services, service delivery channels, and role of technology. **Promotion**: Communication strategies for services, branding, and digital marketing. **People**: The importance of employees and customers in the service delivery process. **Process**: Managing service processes, blueprinting, and customer journey mapping. **Physical Evidence**: Role of service scape, ambiance, and tangibles in customer perception. **UNIT - II** **Managing Service Quality and Customer Satisfaction** **Service Quality**: Dimensions of quality, SERVQUAL model, and measuring service

	quality. **Customer Satisfaction**: Factors influencing satisfaction and strategies for enhancing customer experiences. **Service Recovery**: Handling complaints and turning dissatisfied customers into loyal ones. **Customer Relationship Management (CRM)**: Building and maintaining long-term relationships. **Impact of Technology on Service Quality**: AI, chatbots, and self-service technologies. **Applications of Services Marketing** **Marketing of Financial Services**: Banking, insurance, and financial advisory services. **Marketing of Hospitality and Tourism Services**: Hotels, airlines, and travel agencies. **Healthcare Marketing**: Hospitals, clinics, and wellness centres. **Marketing of Educational Services**: Schools, colleges, and online learning platforms. **Technology and IT Services**: Software, e-commerce platforms, and cloud services. **Practical Work**: f. Create a service blueprint for a chosen service organization. g. Develop a customer satisfaction survey and analyze responses. h. Conduct a market analysis of a service sector and present findings. i. Evaluate the service quality of a local or national service provider using the SERVQUAL model. j. Develop a marketing plan for a start-up service business.
12 Suggested Readings	• Zeithaml, V. A., Bitner, M. J., Gremler, D. D., &Pandit, A. *Services Marketing: Integrating Customer Focus Across the Firm.* McGraw Hill. • Lovelock, C., Wirtz, J., &Chatterjee, J. *Services Marketing: People, Technology, Strategy*. Pearson. • Payne, A. *The Essence of Services Marketing*. Pearson Education. • Fitzsimmons, J. A., & Fitzsimmons, M. J. *Service Management: Operations, Strategy, and Information Technology*. McGraw Hill. • Apte, G. *Services Marketing.* Oxford University Press. • Rao, K., Rama Mohana, Services Marketing, Pearson Education, New Delhi.

	• Hoffman & Bateson, Essentials of Service Marketing; Thomson Asia Ptc. Ltd., New Delhi. • Rampal, M.K. & Gupta, S.L., Services Marketing; Galgotia Publications; New Delhi. • Shanker Ravi, Services Marketing – The Indian Perspective, Excel Books, New Delhi.

1 CourseTitle	**FINANCIAL REPORTING AND COMPLIANCE**
2 CourseCode	NBBA 703
3 TypologyofCourse	CORE SUBJECT
4 CourseDuration/ LTP(Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	4 Credits – 3 theory + 1 tutorial
6 Max.MarksandTime	100 Marks (80 TH + 20 IA) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective type questions. c. Small Caselets could be added.
7 Course Objectives	The course is designed to provide students a comprehensive understanding of the conceptual framework and principles governing financial reporting, including national accounting standards (such as IFRS and IND AS). It focuses on the preparation, presentation, and analysis of financial statements, fostering the skills necessary to ensure compliance, accuracy, and transparency in financial reporting.

8	**Course Outcomes**	CO1: Understand the conceptual framework and principles governing financial reporting. CO2: Proficiency in preparing and presenting financial statements. CO3:Problem-solving skills to address practical challenges in financial reporting and decision-making processes. CO4:Ability to address practical challenges in financial reporting and decision-making. CO5: Development of analytical skills to interpret and evaluate financial data.
9	**Pedagogy oftheCourse Work**	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.
10	**Instructions for paper setters and candidates**	Note: The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11	**Course Content**	**UNIT I** **Introduction to Financial Reporting:** Nature, Objectives and Benefits of Financial Reporting, General Purpose and Specific Purpose Report **International Financial Reporting Standards (IFRS)**: Role of IASB, Standard setting process, Harmonisation of accounting standards in India, arguments for and against of

harmonisation of accounting standards

Conceptual Framework for Financial Reporting under Ind AS: Objective of general purpose of financial reporting, Qualitative characteristics of financial statements, elements of financial statements, Recognition and derecognition, measurement, presentation and disclosure, capital and capital maintenance.
Ind AS 101: First time adoption of IFRS

UNIT II

Ind AS on Presentation of General-Purpose Financial Statements: Presentation of Financial Statements (Ind AS-1), Interim Financial Reporting (Ind AS 34), Statement of Cash Flows (Ind AS 7)
Ind AS on Measurement Based on Accounting Policies: Events after the reporting period (Ind AS 10), Fair Value Measurement (Ind AS 113)
Ind AS on Assets of the Financial Statements: Inventories (Ind AS 2), Property, Plant and Equipment (Ind AS 16) and Intangible Assets (Ind AS 38)
Ind AS on Disclosures in the Financial Statements: Related Party Disclosures (Ind AS 24), Earning Per Share (Ind AS 33), Segment Reporting (Ind AS 108)

Practical Work

d. Preparefinancial statements for a given case, including the income statement, balance sheet, and cash flow statement and draft detailed explanatory notes to accompany financial statements, ensuring compliance with statutory and regulatory requirements.
e. Apply specific accounting standards such as IND AS or IFRS to solve case studies
f. Prepare segment-wise financial reports as per reporting standards, focusing on segment profitability and risks
g. Review financial statements for compliance with accounting standards and legal regulations.
h. Analyse the published financial statements of listed companies to identify

		strengths, weaknesses, and areas of improvement. i. Work on practical exercises related to financial reporting for specific industries like banking, insurance, and manufacturing.
12	**Suggested Readings**	• Chartered Institute of Management Accountants. *CIMA Dictionary of Finance and Accounting.* • S. Agarwal, *Manual of Accounting Standards*, Snow White. • T.P. Ghosh, *Accounting Standards and Corporate Accounting Practices,* Taxman. • Bhabatosh Banerjee, *Regulation of Corporate Accounting and Reporting in India,* World Press.

SEMESTER VIII

1	Course Title	**MIS**
2	Course Code	NBBA 801
3	Typology of Course	MAJOR
4	Course Duration/ LTP (Lectures, Tutorials, Practical)	45 Hours per week* of lectures for Theory + 15 Hours per week* of tutorials (1 credit = 15 Hours per week* of theory learning based on 3 hrs./week) (1 credit = 30 Hours per week* of practical based on 2 hrs./week) (1 credit = 15 Hours per week* of tutorials based on 1 hr./week) (1 Semester = 15 weeks)
5	Credits	4 Credits Theory +Tutorials = 3+1 credits
6	Max. Marks and Time	100 Marks (80 TH + 20 IA) 4X5 + 4 X 15 = 80 Marks • The exam of this course will be of 3 Hours per week* duration. • There will be no objective type questions. • Students are required to have the knowledge of the developments in the subject up to 6 months before the examination. • Use of non-programmable calculators by the students in the Examination Hall is allowed. The calculators will not be provided by the University/College to the examinees.
7	Course Objectives	• To offer a comprehensive overview of Management information systems (MIS). • To explore technical, strategic and tactical issues related to MIS.
8	Course Outcomes	• To relate the basic concepts and technologies used in the field of management information systems; • To compare the processes of developing and implementing information systems. • To outline the role of the ethical, social, and security issues of information systems.

		• To translate the role of information systems in organizations, the strategic management processes, with the implications for the management.
9	Pedagogy of the Course Work	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10	Instructions for paper setters and candidates	Note : The question paper of each subject covering the entire course shall be divided into three sections Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11	Course Content	**UNIT I** MIS Definition - Characteristics - Evolution of MIS: Concepts; framework for understanding and designing MIS in an organization; MIS and other related disciplines: MIS and Management Accounting, MIS and Computer Science, MIS and OR, MIS and Organizational Behavior, MIS and Management. Concept of information : definition, features, types, process of generation and communication; quality of information; information overload; techniques for managing overload; summarizing; filtering; inferences and message routing. System concepts : definition, types and characteristics of system-control in systems: feedback: positive and negative; negative feedback control system, input, process and output control; law of requisite variety. Structure of MIS: Basic structural concepts: formal and informal information systems; public and private information systems; multiple approaches to the structure of MIS: Operational elements (physical components, process, outputs for users), activity subsystems, functional subsystems and decision support – synthesis of multiple

		approaches into a conceptual structure for MIS. **UNIT-II** Information systems: Transaction Processing Systems, Office Automation Systems, Information Reporting Systems, Decision Support Systems, Executive Support Systems, Expert systems. Systems Development and Implementation: System development methodologies; SDLC approach; prototyping approach and user development approach - Systems Analysis; Systems Design; Concepts of database and database design; system implementation; management of information system projects; system documentation – information system audit. Security of information resources; threats to information resources; security systems for risk management. Enterprise Resource Planning Systems – Features-ERP Modules - implementation of ERP.
12	Suggested Readings	**Suggested Readings:** 1. O'Brien, James A: Management Information Systems, Tata McGraw Hill, New Delhi. 2. George M. Scott: Management Information Systems, McGraw Hill Book Company, New Delhi. 3. Schultheis, Robert and Summer, Mary: Management Information Systems, Tata McGraw Hill,New Delhi. 4. Gordon B Davis, et. El: Management Information Systems, Prentice Hall of India, New Delhi. 5. Kenneth C.Laudon and Jane P. Laudon: Management Information Systems – Managing the Digital Firm, Pearson Education Asia, New Delhi.

SEMESTER VII

SPECIAISATIONS

Group A-Accounting and Finance

1 CourseTitle	**STRATEGIC COST MANAGEMENT**
2 CourseCode	NBBA 704
3 Typology of Course	CORE SUBJECT
4 CourseDuration/ LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max.Marks and Time	100 Marks (80 TH + 20 IA) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective type questions. c. Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.

7	**Course Objectives**	The objective of the paper is to provide students an in-depth understanding of Strategic Cost Management and its significance in decision-making; and to familiarize them with advanced costing methodologies such as Target Costing, Life Cycle Costing, Activity-Based Costing, Just-In-Time (JIT), Throughput Accounting, Benchmarking, and Balanced Scorecard.
8	**Course Outcomes**	CO1.Thestudentswillbe able to understand and apply strategic cost management techniques, cost control and cost reduction strategies in real business scenarios. CO2. The students will be able to apply Target Costing, Life Cycle Costing, and Kaizen Costing for efficient cost management. CO3. The students will be able to understand and implement Activity-Based Costing (ABC) and Just-In-Time (JIT) principles. CO4. The students will be able to utilize Throughput Accounting, Benchmarking and Balanced Scorecard for performance improvement.
9	**Pedagogy of the Course Work**	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10	**Instructions for paper setters and candidates**	Note: The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer/numerical questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.

11	Course Content	UNIT – I
		Introduction to Strategic Cost Management: Concepts and Features of Strategic Cost Management, Need for SCM, Differences between SCM and Traditional Cost Management. Value Analysis and Value Engineering – Business Process Re-engineering **Cost Control and Cost Reduction:** Cost Control - Meaning and Prerequisites. Cost Reduction - Meaning and Scope, Contemporary Techniques, Differences between Cost Control and Cost Reduction **Pricing Decisions and Strategies:** Concept, Key Strategies, Steps involved in Effective Pricing, Approaches of Effective Pricing (Product Differentiation, Cost Leadership, Yield Management) **Transfer Pricing:** Concept, Objectives, Methods (Cost Based, Market Price Based, Negotiated Pricing), Advantages and Disadvantages, Criteria for setting Transfer Prices **Benchmarking:** Meaning and Definition, Types, Process, Pre-requisites and Difficulties in Implementation of Benchmarking **Balanced Scorecard:** Meaning and Definition, Four perspectives of a Balanced Scorecard, Key Performance Indicators (KPI), Advantages and Disadvantages of Balanced Scorecard
		UNIT – II
		Target Costing: Origin, Meaning and Definition, Steps in Target Costing, Key Principles of Target Costing, Target Costing Vs. Traditional Cost Management process, Integration of Target Costing and ABC **Life cycle Costing:** Meaning and Definition, Features, Costs covered in Product Life Cycle (PLCC), Stages included in PLCC **Kaizen Costing:** Meaning and Definition, Importance of Kaizen Costing, Process of Kaizen Costing **Activity Based Costing:** Nature and Process of Activity Based Costing (ABC), Benefits and Limitations of ABC, Cost Drivers, Cost Pools, Designing an ABC system, Activity Based Management, Operational and Strategic application of ABC, ABC Vs. Traditional and Absorption Costing.

		Just-In-Time (JIT): Introduction, Benefits, Use of JIT in measuring the performance. **Throughput Accounting:** Meaning and Definition, Concepts, Theory of Constraints, Basic Logic of Throughput Costing **Practical Work:** • Analyze real-world cases where Strategic Cost Management was successfully implemented. • Conduct a simulation where students calculate target costs for a new product by considering market-driven pricing strategies. • Design an ABC model for a given company and compare it with traditional costing. • Compare financial performance metrics of two competing companies using benchmarking techniques. • Create a Balanced Scorecard for a selected organization covering four perspectives.
12	**Suggested Readings**	• John K Shank and VijayaGovindarajan: Strategic Cost Management, Free Press Publication, New York • Ravi M Kishore: Strategic Cost Management‖, Taxmann Publications Pvt. Ltd, New Delhi. • Bandgar P. K.: Strategic Cost Management‖, Himalaya Publishing House Pvt Ltd, Mumbai. • Sexena V. K.: Strategic Cost Management and Performance Evaluation‖, Sultan Chand & Sons, New Delhi. • Drury and Colin: Management Accounting and Control, Thomson Learning. • Horngren and Datar Foster: Cost Accounting, Pearson Education. • Hansen and Mowen: Cost Management, Thomson Learning. • Kaplan, Atkinson and Young: Management Accounting, Pearson Education. • Kaplan and Atkinson, Advanced Management Accounting, Pearson Learning. • Anthony, Robert N., and Vijay: Management Control System, McGraw Hill.

1 Course Title	**FINANCIAL MARKETS AND SERVICES**
2 Course Code	NBBA 705
3 Typology of Course	CORE SUBJECT
4 Course Duration / LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max. Marks and Time	100 Marks (80 Theory + 20 Internal Assessment) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective-type questions. c. Caselets may be added.
7 Course Objectives	The course aims to provide students with an understanding of fundamental concepts of financial markets, major institutions involved and the framework for these institutions.
8 Course Outcomes	CO1: To understand the basic knowledge about the Finance concepts, markets and various services provided by those markets. CO2: To examine the role of financial markets and institutions in the current economic scenario of the country. CO3: To understand the mechanism and regulation of the stock market operations and clearing & settlement procedures of online trading on the Stock Exchange. CO4: To determine and analyse the appropriate measures of risk and return for various financial instruments. CO5: To acquaint their knowledge with various types of financial services.
9 Pedagogy of the Course Work	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.
10 Instructions for Paper Setters and Candidates	Note: The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer questions from the entire

	syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11 Course Content	**Unit-I** **Financial System**: Structure of Financial System (Financial Institutions, Financial Markets, Financial Instruments and services), Financial Markets- Meaning, Functions and types. **Money Market**: Meaning, Characteristics, Structure, Participants, Growth of Indian Money Market, Components of Money Market, Call Money Market, Acceptance Market, Bills Market, Commercial Paper Market. Certificates of Deposits Market in India. **Capital Market**: Nature and Role, Functions, Distinction between Money market and Capital Market, Primary Market – Listing of Securities, Marketing of Securities; Secondary market – Functions of Stock Exchange, Operational Mechanism of Capital Market. Role of SEBI. Investor Protection and SFIO. **Introduction to Commodity Market:** Structure, Overview, Functions, Commodity Market in India **Unit-II** **Financial Services**: Meaning, Characteristics, Importance and Kinds of Financial services – Lease Financing, Venture Capital Financing, Issue Management, Merchant Banking Services etc.; Financial Services and Economic Environment; Players in Financial services. **Mutual Funds**: Concept, Types, Advantages, Problems of Mutual Funds in India, Constitution and Management of Mutual Funds. Exchange Traded Funds, Difference between Mutual Funds and Exchange Traded Funds. **Merchant Banking**: Concept, Evolution and Functions of Merchant banks. **Factoring and Forfaiting:** Functions, Types, Factoring Services in India**.** **Credit Rating:** Regulatory Framework, Credit Rating Agencies- ICRA, CRISIL AND CARE, Rating Process and Methodology.

	Practical Work: • **Field Visits:** An institutional visit to stock brokers or stock exchanges may be organized. • **Project File: P**repare a project file on the advertisements related to issuance of IPOs, commercial papers, certificate of deposits and various other financial market instruments and analyse the same. • **Case Study Analysis:** Analyse a real-world case related to corporate scams held in stock market.
12 Suggested Readings	• Financial Institutions and Markets - L.M. Bhole and MahakudJitendra, Tata McGraw Hill. • Investments Analysis and Portfolio management - R.P. Rustagi, Sultan Chand & Sons. • Financial Markets and Institutions - Gurusamy, Tata McGraw Hill. • Financial Services - Thummuluri, Siddaiah, PearsonEducation. • Indian Financial Systems – M.Y. Khan, Tata McGraw Hill • Financial Services - M.Y. Khan, Tata McGrawHill • Financial Markets: A Beginners' Module, Workbook from NSE • Mutual Fund: A Beginners' Module, Workbook from NSE

1 Course Title	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
2 Course Code	NBBA 706
3 Typology of Course	CORE SUBJECT
4 Course Duration / LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max. Marks and Time	100 Marks (80 Theory + 20 Internal Assessment) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective-type questions. c. Caselets may be added.
7 Course Objectives	This course aims to provide students with a strong foundation in investment decision-making, security valuation, risk assessment, and portfolio management. It focuses on understanding fundamental and technical analysis, and modern portfolio theories to enable effective investment strategies.
8 Course Outcomes	After completing this course, students will be able to: **CO1:** Understand the fundamentals of security analysis, financial markets, and investment decision-making. **CO2:**Analyze various investment avenues, risks, and returns associated with securities. **CO3:** Evaluate securities using fundamental and technical analysis to make informed investment choices. **CO4:** Apply portfolio management techniques and modern portfolio theories to construct and manage an efficient portfolio.
9 Pedagogy of the Course Work	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.
10 Instructions for	Note: The question paper of each subject covering the entire course shall be divided into

Paper Setters and Candidates	three sections: Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11 Course Content	**Unit-I** **Introduction to Investments:** Investment vs. Speculation vs. Gambling, Investment Avenues and Process, Risk and Return Analysis **Fundamental Analysis:** Economic Analysis: GDP, Inflation, Interest Rates, Exchange Rates, Industry Analysis: Growth Prospects, Competitive Landscape, Company Analysis: Financial Statement Analysis, Ratio Analysis **Technical Analysis:** Meaning and Importance. Dow Theory, Chart Patterns, Moving Averages. Market Indicators – RSI, MACD, Bollinger Bands **Efficient Market Hypothesis** **Unit-II** **Portfolio Theory & Asset Allocation:** Diversification and Risk Reduction, Markowitz Portfolio Theory **Capital Market Theories:** Capital Asset Pricing Model (CAPM), Arbitrage Pricing Theory (APT), Portfolio Performance Evaluation (Sharpe, Treynor, Jensen's Alpha) **Portfolio Revision and Rebalancing:** Active vs. Passive Portfolio Management, Strategies for Portfolio Optimization **Introduction to Behavioral Finance: Investor Psychology** – Exploring how cognitive biases and emotions influence investment decisions. **Market Anomalies** – Identifying and understanding deviations from traditional finance theories

	Practical Work • **Stock Market Analysis:** Select stocks and conduct fundamental & technical analysis to evaluate investment potential. • **Portfolio Construction Exercise:** Create a simulated investment portfolio and assess its risk-return tradeoff. • **Investment Strategy Case Study:**Analyze real-world investment strategies used by fund managers. • **Portfolio Performance Evaluation:** Apply Sharpe and Treynor ratios to assess real or simulated portfolios.
12 Suggested Readings	• Reilly, F.K., & Brown, K.C. – Investment Analysis and Portfolio Management (Cengage Learning) • Bodie, Z., Kane, A., & Marcus, A. – Investments (McGraw Hill) • Sharpe, W.F., Alexander, G.J., & Bailey, J.V. – Investments (Prentice Hall) • Fischer, D.E., & Jordan, R.J. – Security Analysis and Portfolio Management (Prentice Hall) • Chandra, P. – Investment Analysis and Portfolio Management (McGraw Hill)

GROUP B-Marketing Management

1 Course Title	**MARKETING RESEARCH**
2 Course Code	NBBA 707
3 Typology of Course	CORE SUBJECT
4 Course Duration / LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max. Marks and Time	100 Marks (80 Theory + 20 Internal Assessment) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective-type questions. c. Caselets may be added.
7 Course Objectives	This course focuses on applying research techniques to real-world marketing problems. The course aims to make students aware how to analyse consumer behaviour, assess advertising effectiveness, optimize retail strategies, and make data-driven marketing decisions. The course emphasizes market intelligence, brand research, and digital marketing analytics, preparing students for strategic roles in marketing.
8 Course Outcomes	CO1: To understand the importance of marketing research in business decision-making. CO2: To conduct consumer behaviour research to analyse preferences, buying patterns, and brand perceptions. CO3: To utilize product development & pricing research for business growth. CO4: To evaluate the effectiveness of advertisements, digital marketing strategies, and promotional campaigns. CO5: To analyse retail & distribution research for market expansion strategies. CO6: To use data-driven marketing research methods, including AI, social media analytics,

	and neuromarketing tools.
9 Pedagogy of the Course Work	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.
10 Instructions for Paper Setters and Candidates	Note: The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11 Course Content	**Unit-I** **Introduction to Marketing Research:** Meaning & Importance of Marketing Research, Scope & Applications in Business Decision-Making, Difference Between Market Research & Marketing Research. Marketing Research Process – Step-by-Step Approach. Market Intelligence – Competitive Analysis & Industry Research. Use of Secondary Data in Market Research (Trade Reports, Govt. Data, Online Databases, etc.) **Consumer & Brand Research:** Understanding Consumer Behaviourthrough Research, Customer Satisfaction & Experience Research, Brand Awareness & Brand Equity Measurement, Market Segmentation & Target Market Analysis, Consumer Buying Motives & Decision-Making Process, Demand Forecasting & Market Potential Analysis **Product Development & Pricing Research:** Product Research – New Product Development & Concept Testing, Test Marketing & Market Feasibility Studies, Product Life Cycle & Consumer Adoption Research. Pricing Research – Understanding Price Sensitivity& Demand Elasticity, Competitor Pricing & Value-Based Pricing Strategies **Unit-II** **Advertising& Promotion Research:** Advertising Effectiveness Research (Pre-testing & Post-testing), Measuring Consumer Engagement & Response to Advertisements, Media Research –

	Selecting the Right Media Channels, Evaluating Promotional Campaign Success, Social Media & Online Consumer Behaviour Research **Retail & Distribution Research:** Retail Location Analysis & Consumer Footfall Studies, Mystery Shopping & Observational Research in Retail, Shopper Behaviour& Decision-Making Process, Online vs. Offline Retail Research, Supply Chain & Logistics Market Research, Evaluating Customer Service & Experience in Retail **Technology & Emerging Trends in Marketing Research (Basics only):** Artificial Intelligence & Machine Learning in Marketing Research, Big Data Analytics & Predictive Modeling, Use of Neuromarketing& Biometrics in Consumer Research, Role of IoT& Smart Devices in Data Collection, Ethical & Privacy Concerns in Digital Data Collection, Future Trends in Marketing Research **Practical Work:** • **Brand Awareness Survey:** Conduct a small study on a local or national brand's awareness. • **Consumer Buying Behaviour Analysis:** Interview/Survey on factors influencing consumer choices. • **New Product Idea Testing:** Develop and test a product concept through focus groups or online surveys. • **Advertisement Effectiveness Study:** Analyse a campaign's success through surveys or social media metrics. • **Retail Market Research:** Visit retail stores & assess their customer experience strategies. • **Big Data & AI Workshop:** Hands-on experience with AI-driven marketing research tools (Google Analytics, Power BI, Python).
12 Suggested Readings	• Marketing Research: An Applied Orientation – Naresh K. Malhotra, Pearson Education • Essentials of Marketing Research – William Zikmund, Cengage Learning • Marketing Research: Text and Cases – RajendraNargundkar, McGraw Hill • Marketing Research – David Aaker, V. Kumar, George Day, Wiley • Big Data, Big Analytics: Emerging Business Intelligence and Analytic Trends – Michael Minelli, Michele Chambers, AmbigaDhiraj, Wiley

	• Predictive Analytics: The Power to Predict Who Will Click, Buy, Lie, or Die – Eric Siegel, Wiley • Neuromarketing: Exploring the Brain of the Consumer – Leon Zurawicki, Springer

1 Course Title	**INTEGRATED MARKETING COMMUNICATION & BRAND EQUITY**
2 Course Code	NBBA 708
3 Typology of Course	CORE SUBJECT
4 Course Duration / LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max. Marks and Time	100 Marks (80 Theory + 20 Internal Assessment) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective-type questions. c. Caselets may be added.
7 Course Objectives	The **objective** of the course is to provide students with a comprehensive understanding of how businesses develop, implement, and evaluate marketing communication strategies to build and enhance brand equity. And also, to introduce the students to the integrated role of promotion techniques with the special emphasis on advertising.
8 Course Outcomes	CO1: Understand the different promotion techniques with the special emphasis on advertising. CO2: Analyze the functional areas of marketing communication and different advertising agencies along with knowledge of creating and maintaining the brand. CO3: Gain knowledge of different branding concepts and awareness about building a strong brand. CO4: Expand knowledge regarding internal marketing; segmenting and targeting; along

	with awareness about developing creative message strategy. CO5: Classify media strength and weakness, know sales promotion tools and strategies.
9 Pedagogy of the Course Work	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.
10 Instructions for Paper Setters and Candidates	Note: The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11 Course Content	**Unit-I** **Introduction to Integrated Marketing Communication(IMC):** Definition, scope, and importance of IMC Components of the IMC mix (advertising, PR, sales promotion, digital marketing, etc.), the evolution of IMC in the digital age. **Integrated Marketing Communication Media:** Media classification; media planning, media strength and weakness, types of advertising agencies; media partners and their role; compensating the advertising agencies; objectives of co-marketing communication, AIDA model. IMC planning process; Campaign planning, Key performance indicators (KPIs) for IMC. Market Segmentation: Levels and Patterns of Market Segmentation, Major Segmentation Variables for Consumer Markets, Concepts of Market Targeting and Positioning. **Developing Creative Message Strategy For IMC:**Process of developing IMC message strategy; Methods of getting creative ideas; Brand-message execution; Copywriting; Writing for point and electronic media; Print layout and design; Executional and strategic consistency, Measuring effectiveness of IMC message strategy.

		Unit-II **Branding**: Meaning, creating and maintaining the brand; selecting desired brand position; developing brand identification; creating a brand image; creating and maintaining brand relationship with customers. Differences between Brand Awareness, Brand Loyalty &Brand Value. Brand decision making process; attitude formation and attitude change, digitization of brand information. Branding challenges and opportunities; Strategic brand management process; building a strong brand and its implications; defining and establishing brand values; internal branding. **Brand Equity**: Definition and Importance of Brand Equity, Role of branding in business success, Keller's Brand Equity Model &Aaker's Brand Equity Model, Brand Resonance Pyramid & Brand Identity Prism, Methods for Measuring Brand Equity (Brand audits, consumer surveys, financial valuation). Role of data-drivenmarketing in brand equity, Importance of customer relationship management (CRM) systems, Role of **customer experience (CX) in brand equity,** the role of **digital marketing & AI** in brand building, Strategies for **brand revitalization and repositioning,** Future trends in IMC & branding. **Practical Work**: • **IMC Campaign Development** – Create a full IMC plan for a brand. • **Brand Equity Analysis** – Evaluate a company's branding success. • **Social Media Strategy** – Develop a month-long content plan. • **Case Study Analysis** – Study famous marketing campaigns. • **Ad Design Task** – Create a print or video ad.
12	**Suggested Readings**	• Duncan, Tom – Principles of Advertising and IMC; Tata McGraw Hill, New Delhi. • Clow, Kenneth &Baack, Donald – Integrated Advertising, Promotion and Marketing Communication; Pearson Education, New Delhi. • Belch, George and Belch, Michael – Advertising and Promotion; Tata McGraw Hill, New Delhi. • Wells, William, Burnett, John ad Moriarty, Sandra – Advertising Principles and Practice; Pearson Education; New Delhi.

	• Jethwaney, Jaishree and Jjain, Shruti – Advertising Management; Oxford University Press; New Delhi. • Blakeman, Robyn – Integrated Marketing Communication: Creative Strategy from Idea to Implementation, Rowman& Littlefield • Aaker, David A. – Brand Equity & Advertising: Advertising's Role in Building Strong Brands (Advertising and Consumer Psychology), Psychology Press

1 Course Title	**RURAL MARKETING**
2 Course Code	NBBA 709
3 Typology of Course	CORE SUBJECT
4 Course Duration / LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max. Marks and Time	100 Marks (80 Theory + 20 Internal Assessment) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective-type questions. c. Caselets may be added.
7 Course Objectives	The course aims to provide students with a comprehensive understanding of rural markets, consumer behaviour, and marketing strategies tailored to rural India. It aims to equip students with the knowledge and skills to develop effective product, pricing, distribution, and promotional strategies for rural consumers. Additionally, the course explores the role of digital marketing, government initiatives, and sustainable practices in rural marketing.
8 Course Outcomes	CO1: Identify and evaluate opportunities in rural markets.

	CO2: Develop marketing strategies tailored to rural consumers. CO3: Apply innovative distribution and promotional strategies for rural products. CO4: Understand government policies and schemes impacting rural marketing. CO5: Utilize digital platforms and technology for effective rural marketing.
9 Pedagogy of the Course Work	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.
10 Instructions for Paper Setters and Candidates	Note: The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11 Course Content	**Unit I** **Introduction to Rural Marketing:** Meaning, Nature, Objectives, Importance, Classification and Scope of Rural Marketing, Factors affecting Rural Marketing, Characteristics of Rural Markets and Differences from Urban Markets, Challenges and Opportunities in Rural Marketing **Rural Economy:** Structure, Composition, and Economic Reforms. Role of Agriculture, Small-scale Industries, and MSMEs in Rural Development **Government Policies and Rural Development:** Government Initiatives and Policies for Rural Development (Digital India, Make in India, Skill India, etc.). Role of NABARD, NGOs, and SHGs in Rural Marketing. Agricultural Marketing and Supply Chain Management in Rural India. Sustainability and Corporate Social Responsibility (CSR) in Rural Marketing **Unit II** **Rural Consumer Behaviour:** Characteristics and Buying Behaviour of Rural Consumers, Rural Consumer Decision-Making Process, Factors Influencing Rural Consumers – Socio-

	economic, Cultural, Psychological, and Technological**.** Rural Market Research – Need, Challenges, and Techniques **Product Strategies for Rural Markets:**Product Planning, Product Mix Decisions, Branding, Packaging, and Rural-Specific Innovations**.** **Pricing Strategies for Rural Products:**Pricing Objectives, Factors Affecting Rural Pricing, Pricing Policies and Innovative Pricing Methods for Rural Markets**.** **Rural Distribution Channels:**Traditional and Emerging Distribution Models, E-Choupal Model, Selection of Appropriate Channels, Role of Rural Retailers and Haats, Problems encountered**.** **Promotion Strategies for Rural Markets:** Designing Right Promotion Mix, Promotional Campaigns, Use of Traditional and Digital Media, Role of E-Commerce and Digital Platforms in Rural Marketing, Use of Social Media, Mobile Marketing, and AI in Rural Markets **Practical Work:** k. **Market Survey:** Conduct a field visit to a rural market to analyze consumer behavior. l. **Case Study Analysis:** Study successful rural marketing strategies by companies like ITC (e-Choupal), HUL (Project Shakti), etc. m. **Marketing Plan:** Develop a rural marketing strategy for an FMCG or Agri-based product. n. **Digital Strategy Development:** Design a social media campaign for a rural audience.
12 Suggested Readings	• C.S.G. Krishnamacharylu&Laitha Ramakrishna - Rural Marketing: Text & Cases, Pearson Education Asia. • Sanal Kumar Velayudhan - Rural Marketing, Sage Publications • PradeepKashyap - Rural Marketing: Indian Perspective, Pearson Education • BalaramDogra&KarminderGhuman, Rural Marketing - Concept & Cases, Tata McGraw-Hill Publishing Company, New Delhi. • A.K. Singh & S. Pandey - Rural Marketing: Indian Perspective, New Age International Publishers. • Philip Kotler - Marketing Management, Prentice-Hall India Ltd. New Delhi • Agarwal A.N - Indian Economy, Vikas Publication, New Delhi. • RuddarDatt&Sundaram - Indian Economy, Tata McGraw Hill. Publishers, New Delhi

GROUP C – Human Resource Management

1 Course Title	HUMAN RESOURCE DEVELOPMENT
2 Course Code	NBBA 710
3 Typology of Course	CORE SUBJECT
4 Course Duration / LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max. Marks and Time	100 Marks (80 Theory + 20 Internal Assessment) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective-type questions. c. Caselets may be added.
7 Course Objectives	The objective of the course is to develop a deep understanding of Human Resource Development (HRD) and its role in organizational growth; to equip students with knowledge of organizational development, talent management, HRD strategies & interventions, learning organizations, and knowledge management; and to analyse contemporary HRD trends.

8 Course Outcomes	CO1: To understand the significance and scope of HRD in organizations. CO2: To apply HRD strategies for employee development and organizational effectiveness. CO3: To analyse various HRD interventions and their impact on workplace learning. CO4: To evaluate the role of knowledge management and learning organizations. CO5: To examine the latest trends in HRD, including AI-driven HR analytics and digital learning.
9 Pedagogy of the Course Work	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.
10 Instructions for Paper Setters and Candidates	Note: The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11 Course Content	**Unit-I** **Introduction to Human Resource Development:** Concept, scope, and importance of HRD**,** Evolution and growth of HRD**,** HRD vs. Human Resource Management (HRM)**,** Framework for HRD functions**,** HRD mechanisms, processes and outcomes, HRD instruments. HRD and Management: Attitude of top management towards HRD, Motivational aspects of HRD, Trends and Practices, Line manager and HRD. **Employee Engagement and Organizational Development:** Employee engagement –

	Meaning, drivers, and measurement, Psychological contract and its impact on employee engagement. Organizational development (OD) – Concept, process, and importance, Role of HRD in organizational development, OD interventions (Individual, team, and organizational-level interventions). Change management - HRD's role in change management and business transformation **Work Culture and Organizational Climate:** Concept and components of work culture, Factors influencing work culture and climate, Impact of HRD on organizational culture, Strategies for fostering a positive work climate, Role of leadership in shaping work culture **Unit-II** **Talent Management and Employee Well-being:** Concept and significance of talent management, HRD initiatives for talent identification, retention, and succession planning. Career planning and development – Process and importance. Leadership development and HRD strategies. Employee well-being and work-life balance strategies **Learning Organizations and Knowledge Management:** Concept and characteristics of a learning organization, HRD's role in knowledge management and workplace learning, Knowledge creation and sharing in organizations, HRD interventions for building intellectual capital, Role of mentoring and coaching in organizational learning **Contemporary Issues and Future Trends in HRD:** Digital HRD – E-learning, virtual training, and AI-driven HR practices. HR analytics and its application in employee development. Cross-cultural HRD and global talent development. Sustainability and corporate social responsibility in HRD. Emerging trends and challenges in HRD **Practical Work** • Case study analysis on successful HRD practices in some business organizations. • Developing a talent management strategy for an organization. • Designing an HRD intervention for employee well-being.

	• Create a career development plan for employees at different levels. • Industrial visit or guest lecture on HRD trends and digital HR practices.
12 Suggested Readings	• Rao, T.V. *Future of Human Resource Development*. Oxford University Press. • Dessler, G. *Human Resource Management*. Pearson Education. • Werner, J.M., &DeSimone, R.L. *Human Resource Development*. Cengage Learning. • Noe, R.A. *Employee Training & Development*. McGraw-Hill. • Mankin, D. *Human Resource Development*. Oxford University Press.

1 Course Title	**PERFORMANCE AND COMPENSATION MANAGEMENT**
2 Course Code	NBBA 711
3 Typology of Course	CORE SUBJECT
4 Course Duration / LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max. Marks and Time	100 Marks (80 Theory + 20 Internal Assessment) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective-type questions. c. Caselets may be added.
7 Course Objectives	This course aims to equip students with a thorough understanding of performance management and compensation strategies within organizations. Students will also explore compensation structures, incentive plans, and the legal and ethical considerations in pay management. The course further examines emerging trends such as pay equity, performance-linked pay, and the impact of digital HR tools in performance and compensation management.
8 Course Outcomes	CO1:To understand the fundamentals of performance management and compensation strategies. CO2: To design compensation structures aligned with organizational goals and industry standards. CO3: To evaluate incentive and benefits programs for motivation and retention. CO4: To assess the legal, ethical, and contemporary issues in performance and compensation management.
9 Pedagogy of the Course Work	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.
10 Instructions for	Note: The question paper of each subject covering the entire course shall be divided into

Paper Setters and Candidates	three sections: Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11 Course Content	**Unit-I** **Introduction to Performance Management:** Concept, scope, and importance of performance management, Performance management vs. performance appraisal, Aligning individual and team performance with business objectives, Key elements of an effective performance management system, Role of HR in performance management, Role of leadership in performance management, Aligning performance management with business strategy **Compensation Management:** Concept, objectives, principles, and importance of compensation management, Foundations of Compensation – Performance Evaluation and Job Evaluation. Components of compensation – Fixed pay, variable pay, and benefits. Factors influencing compensation levels, Theories of wages and compensation (Equity, Agency, Reinforcement, Marginal Productivity, Subsistence, Bargaining, Expectancy, Hierarchy of Needs), Internal and external equity in compensation, Compensation benchmarking and salary surveys **Incentives, Benefits, and Rewards Systems:** Individual and group-based incentive plans, Employee benefits – Health benefits, retirement plans, and non-monetary benefits, Performance-linked pay and gain-sharing plans, Executive compensation and stock option plans. Employee engagement through recognition and rewards **Unit-II** **Legal and Ethical Aspects of Compensation Management:** Wage and salary administration in India, Compensation Laws –Minimum Wages Act, Payment of Wages Act,

	Payment of Gratuity Act, Equal Remuneration Act, Employees State Insurance Act, and Workmen's Compensation Act. Ethical issues in executive pay and pay disparities, Pay equity and gender pay gap analysis, Role of labour unions and collective bargaining in compensation **Emerging Trends in Performance and Compensation Management:** Digital transformation in performance management, AI-driven performance tracking and HR analytics, Strategic compensation in the Gig economy and remote work, Global compensation practices and expatriate pay, The future of performance and compensation management **Practical Work** • Compare and contrast the performance management systems of two leading organizations and present a report. • Case study analysis on performance management best practices. • Designing a compensation plan for different job roles. • Comparative analysis of pay structures in multinational companies. • Develop a reward and recognition strategy that includes both monetary and non-monetary incentives for motivating employees.
12 Suggested Readings	• Aguinis, H. *Performance Management*. Pearson. • Armstrong, M. *Armstrong's Handbook of Performance Management*. Kogan Page. • Milkovich, G., Newman, J., &Gerhart, B. *Compensation*. McGraw-Hill. • Berger, L.A., & Berger, D.R. *The Compensation Handbook*. McGraw-Hill. • Dessler, G. *Human Resource Management*. Pearson. • Singh, B. D. *Compensation and Reward Management*, Excel Books. • Bhattacharya, D. K. *Compensation Management*, Second Edition, Oxford University Press. • Henderson, R. *Compensation Management-Rewarding Performance*, Prentice Hall Inc. • Rao, V.S.P. *Human Resource Management: Text and cases*, Excel Books.

1 Course Title	**INDUSTRIAL RELATIONS**
2 Course Code	NBBA 712
3 Typology of Course	CORE SUBJECT
4 Course Duration / LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max. Marks and Time	100 Marks (80 Theory + 20 Internal Assessment) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective-type questions. c. Caselets may be added.
7 Course Objectives	This course aims to provide students with a comprehensive understanding of industrial relations, focusing on employer-employee relationships, labour laws, and dispute resolution mechanisms. It will explore the role of trade unions, collective bargaining, and the impact of globalization on industrial relations. Additionally, students will gain insights into industrial conflict management, employee participation, and the evolving labour policies in India and internationally.
8 Course Outcomes	CO1: To understand the key concepts, scope, and importance of industrial relations. CO2: To analyse the role of trade unions, collective bargaining, and labour laws in industrial relations. CO3: To evaluate various industrial dispute resolution mechanisms and conflict management strategies. CO4: To examine employee participation models and their effectiveness in industrial democracy. CO5: To assess the impact of globalization, technological changes, and emerging trends in industrial relations.
9 Pedagogy of the	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies,

Course Work	and Practical Projects.
10 Instructions for Paper Setters and Candidates	Note: The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11 Course Content	**Unit-I** **Introduction to Industrial Relations:** Concept, scope, and importance of industrial relations, Evolution of industrial relations in India, Actors in industrial relations (Employers, employees, and government), Theoretical approaches to industrial relations (Unitary, Pluralistic, and Marxist perspectives), Ethical issues in industrial relations **Trade Unions and Collective Bargaining:** Trade unions – Concept, objectives, and functions, Structure and types of trade unions in India, Weaknesses in trade unions, Trade Union Act, 1926 – Provisions and significance. Collective bargaining: Process, strategies, and significance, Challenges to trade unions in the modern era **Industrial Disputes and Resolution Mechanisms:** Concept and types of industrial disputes, Causes and consequences of industrial disputes, Industrial Disputes Act, 1947 – Key provisions and dispute resolution methods. Machinery for resolving industrial disputes – Conciliation, arbitration, and adjudication. Role of labour courts, tribunals, and grievance handling procedures **Unit-II** **Employee Participation and Industrial Democracy:** Concept and significance of employee participation, Forms of worker participation – Works committees, joint management councils, and co-determination. Industrial democracy and its impact on organizational performance, Role of ILO in promoting industrial democracy

	Labour Welfare and Social Security in India: Concept and need for labour welfare, Labour welfare measures – Statutory and non-statutory provisions. Social security in India – Employees' State Insurance (ESI), Provident Fund (PF), and Gratuity. Occupational health and safety measures. Contemporary issues in labour welfare and social security reforms **Globalization and Emerging Trends in Industrial Relations:** Impact of globalization on industrial relations, Changing role of HR in industrial relations, Industrial relations in multinational corporations (MNCs), Role of technology and automation in industrial relations, Future of industrial relations – Gig economy, remote work, and flexible labour laws **Practical Work** • Case study analysis on major industrial disputes in India. • Group discussions on trade union challenges in the 21st century. • Preparing a collective bargaining agreement for an industry. • Industrial visit to understand labour relations in a manufacturing unit. • Guest lectures on labour laws and dispute resolution mechanisms.
12 Suggested Readings	• Mamoria, C.B. &Gankar, S.V. *Dynamics of Industrial Relations*. Himalaya Publishing. • Monappa, A. *Industrial Relations and Labour Laws*. McGraw-Hill. • Srivastava, S.C. *Industrial Relations and Labour Laws in India*. Vikas Publishing. • VenkataRatnam, C.S. *Industrial Relations*. Oxford University Press. • Sinha, P.R.N., Sinha, I.B., &Shekhar, S. *Industrial Relations, Trade Unions, and Labour Legislation*. Pearson.

SEMESTER VIII

Group A-Accounting and Finance

1	**Course Title**	**STRATEGIC CORPORATE FINANCE**
2	**Course Code**	NBBA 802
3	**Typology of Course**	CORE SUBJECT
4	**Course Duration / LTP (Lectures, Tutorials, Practical)**	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5	**Credits**	3+1 Credits (Theory + Tutorial)
6	**Max. Marks and Time**	100 Marks (80 Theory + 20 Internal Assessment) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective-type questions. c. Caselets may be added.
7	**Course Objectives**	The objective of this course is to develop an advanced understanding of corporate finance strategies and to equip the students with tools for making strategic financial decisions in a dynamic business environment.
8	**Course Outcomes**	CO1: To evaluate strategic financial decisions in corporate settings. CO2: To analyse and optimize capital structure for long-term financial stability. CO3: To apply valuation techniques for corporate investment. CO4: To assess financial risk and develop mitigation strategies. CO5: To develop financial strategies that align with business objectives and market conditions.
9	**Pedagogy of the Course Work**	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.

10 Instructions for Paper Setters and Candidates	Note: The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer/numerical questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11 Course Content	**Unit-I** **Introduction to Strategic Corporate Finance:** Strategy Vs Planning, Significance of Strategy in Financial Decisions, Different Types of Financial Strategy for Shareholders Wealth Maximisation, Overall Corporate Value Addition and Economic Value Addition. **Alternative Sources of Financing:** Difference between Traditional & Alternative Sources of Finance, Different Types of Alternative Sources of Financing. **Infrastructure Projects Financing:** Different Approaches to Infrastructure Projects Financing; Public Private Partnership (PPP) and its Relevance. **Fundraising:** Identification of Different Sources of Capital, Determination of Capital Structure and Factors Affecting the Capital Structure, Cost of Capital and Cost Saving Strategy, Production of a Business Plan and Financial Forecasts to enable Potential Funders to assess the Proposition. Due Diligence: Financial Due Diligence for both Purchasers and Financial Institutions. **Unit-II** **Management Buy-outs and Buy-ins:** Feasibility and Negotiation of Management Buy-outs**,** Developing Business Plans and Financial Forecasts**,** Vendor-Initiated Buy-outs/Buy-ins **Company Valuation:** An Overview of Valuation, Valuation Principles, Methods, Approaches and Practices, Impact of "What If" Scenarios, Key Financial and Commercial Factors affecting the Business. Value Enhancement Tools & Techniques, Link between Valuation and

	Corporate Finance. **Financial Risk Management and Corporate Strategy:** Identifying and Measuring Financial Risks**,** Risk Management Strategies (Hedging, Insurance, and Derivatives**)** Foreign Exchange and Interest Rate Risk Management**,** Corporate Governance and Risk Management**,** Behavioural Finance and Strategic Decision-Making **Contemporary Issues in Strategic Corporate Finance:** Sustainable Finance and ESG (Environmental, Social, and Governance) Considerations**,** Private Equity and Venture Capital Strategies**,** Corporate Finance in Emerging Markets**,** Financial Crisis and Corporate Strategies**,** Fintech and Digital Transformation in Finance **Practical Work** • Conduct a comparative study between traditional financing and alternative financing and prepare a report on the most suitable financing method for different business types. • Develop a business plan for a startup, including Identification of potential investors, Capital structure determination and cost analysis. • Select a company that has undergone an MBO/MBI and analyze the negotiation process, financing structure, and success factors. • Select a company and analyze its ESG performance
12 Suggested Readings	• AswathDamodaran: Corporate finance theory and practice; John Willey Sons, Inc • Jakhotia: Strategic Financial Management, Vikas Publication • RajniSofat&PreetiHiro: Strategic Financial Management, PHI, Delhi • Weaver & Weston: Strategic Corporate Finance, Cengage Learning, Delhi. • Prasanna Chandra: Financial Management, Tata McGraw Hill, Delhi. • S. Gurusamy: Financial Markets and Institutions, Singapore Thomson Asia Pte. Ltd.

1	**Course Title**	**MERGERS AND ACQUISITIONS**
2	**Course Code**	NBBA 803
3	**Typology of Course**	CORE SUBJECT
4	**Course Duration / LTP (Lectures, Tutorials, Practical)**	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5	**Credits**	3+1 Credits (Theory + Tutorial)
6	**Max. Marks and Time**	100 Marks (80 Theory + 20 Internal Assessment) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective-type questions. c. Caselets may be added.
7	**Course Objectives**	The objective of this course is to provide students with a comprehensive understanding of corporate restructuring strategies, including mergers, acquisitions and takeovers. It aims to equip students with analytical and financial tools to evaluate M&A deals, assess synergies, conduct due diligence, and determine valuation methods. The course also covers legal and regulatory frameworks, deal structuring, and post-merger integration challenges.
8	**Course Outcomes**	CO1: To understand key concepts, types, and motives of M&A. CO2: To assess the strategic rationale behind M&A deals and their impact on business growth and market positioning. CO3: To understand and interpret laws, regulations, and compliance requirements governing mergers and acquisitions. CO4: To evaluate different financing options, payment methods, and negotiation strategies in M&A transactions. CO5: To measure post-merger performance using financial metrics and operational indicators.

9	**Pedagogy of the Course Work**	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.
10	**Instructions for Paper Setters and Candidates**	Note: The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer/numerical questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11	**Course Content**	**Unit-I** **Introduction to Mergers and Acquisitions:** Understanding mergers, acquisitions, consolidations, and takeovers; Types of Mergers **Types of Acquisitions**: Asset purchases, stock purchases, and leveraged buyouts (LBOs); Difference between Mergers, Acquisitions, and Joint Ventures **Theories and Motives Behind M&A:** Synergy Creation, Strategic Growth and Market Expansion, Diversification and Risk Reduction, Tax Considerations and Financial Restructuring, Agency Theory and Managerial Hubris **M&A Process and Deal Structuring:** Identification of Potential Targets; Valuation Techniques: Discounted Cash Flow (DCF) Analysis, Comparable Company Analysis, Precedent Transaction Analysis, Book Value and Market Value Approaches; Due Diligence Process: Legal, financial, operational, and cultural due diligence; Deal Structuring and Negotiation: Methods of payment (cash, stock swap, mixed payments), Financing options (equity financing, debt financing, leveraged buyouts), Shareholder approval and regulatory compliance **Unit-II** **Legal and Regulatory Framework:** Corporate Laws and SEBI Regulations (for India-specific context), Antitrust and Competition Laws (e.g., Competition Act, 2002 in India); Role of

	Regulatory Authorities (SEBI, FTC, CCI, SEC, etc.); Cross-Border M&A and International Regulations **Hostile Takeovers and Defensive Strategies:** Hostile vs. Friendly Acquisitions, Takeover Strategies: Tender Offers, Proxy Fights, Leveraged Buyouts (LBOs); Defensive Mechanisms Against Takeovers: Poison Pills, Golden Parachutes, White Knight Strategy, Crown Jewel Defence, Staggered Board **Post-Merger Integration (PMI) and Performance Evaluation:** Key Challenges in PMI, Measuring M&A Success: Financial Performance Metrics (EPS, ROIC, Market Value), Operational Efficiency Gains, Customer and Employee Retention Rates; Reasons for M&A Failures: Overvaluation, integration failures, leadership conflicts, and regulatory challenges. **Practical Work** • **Case Study Analysis:** Analyse real-life M&A deals (e.g., Vodafone-Idea, Facebook-Instagram, Tata Steel-Corus) and identify motives, valuation methods, challenges, and outcomes and also present findings in a report or presentation. • **Financial Valuation Exercise:** Perform valuation of a hypothetical or real company using DCF, comparable company analysis, and precedent transactions. Compare results and justify the best valuation approach. • **Role-Playing Negotiation Activity:** Divide students into groups representing acquiring and target companies. Negotiate an M&A deal considering pricing, payment structure, and shareholder interests • **M&A News Review:** Research recent M&A transactions and prepare a summary of key details, rationale, and industry impact. Discuss in a classroom seminar
12 Suggested Readings	• "Mergers, Acquisitions, and Corporate Restructurings" – Patrick A. Gaughan • "Mergers and Acquisitions Basics: The Key Steps of Acquisitions, Divestitures, and Investments" – Michael E. S. Frankel • "Valuation: Measuring and Managing the Value of Companies" – McKinsey & Company, Tim Koller, Marc Goedhart, David Wessels • "The Art of M&A: A Merger Acquisition Buyout Guide" – Stanley Foster Reed, Alexandra Lajoux, Paul Pignataro

1 Course Title	FINANCIAL MODELLING AND DERIVATIVES
2 Course Code	NBBA 804
3 Typology of Course	CORE SUBJECT
4 Course Duration / LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max. Marks and Time	100 Marks (80 Theory + 20 Internal Assessment) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective-type questions. c. Caselets may be added.
7 Course Objectives	This course provides a foundational understanding of financial derivatives, including forwards, futures, options, and swaps. Students will learn pricing models, risk management strategies, and financial modeling. The course also covers speculation, arbitrage, and regulatory frameworks, with a focus on real-world applications.
8 Course Outcomes	After completing this course, students will be able to: **CO1:** Understand the fundamentals of financial derivatives and their role in financial markets. **CO2:**Analyze and apply pricing models for forwards, futures, options, and swaps. **CO3:** Develop financial models for valuation and risk assessment. **CO4:** Implement hedging, speculation, and arbitrage strategies using derivative instruments. **CO5:** Evaluate regulatory frameworks and market structures for derivatives trading in India and globally.
9 Pedagogy of the Course Work	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.

10 Instructions for Paper Setters and Candidates	Note: The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11 Course Content	**Unit-I** **Introduction to Derivatives:** Definition, Features, and Types of Financial Derivatives, History and Evolution of Derivatives Markets, Uses and Critiques of Derivatives **Forward and Futures Markets:** Forward Contracts – Concept, Features, Classification, and Pricing Mechanism. Futures Contracts – Financial Futures, Types, Market Trading Mechanism, Evolution and Growth of the Futures Market in India **Options and Swaps:** Concept of Options, Types of Options, and Option Positions (Naked & Covered), Underlying Assets in Exchange-Traded Options. Valuation of Options – Binomial and Black-Scholes Pricing Models. Concept, Evaluation, and Features of Swaps – Interest Rate Swaps, Currency Swaps, Debt-Equity Swaps **Clearing and Settlement in Derivatives Markets:** Clearing House, Clearing Entities, and Clearing Banks, Mechanism for Settlement of Futures and Options Contracts, Institutional Settlement Facilities **Regulatory Framework for Derivatives:** Securities Contracts (Regulation) Act, SEBI Guidelines and Market Regulations, Recommendations from L.C. Gupta and J.R. Varma Committees **Unit-II** **Financial Modelling for Options and Futures:** Basic Principles of Option Trading, Futures and Options Trading System, Market Window, Order Types, and Trading Mechanism **Risk Management and Hedging:** Theories of Future Prices and Risk Aversion, Basis Risk

	vs. Price Risk in Hedging. Hedging Strategies – Perfect Hedge, Cross Hedging, and Speculation in Stock Index Futures **Application of Derivatives in Financial Markets:** Use of Derivatives for Speculation, Hedging, and Arbitrage, Stock Index Futures as a Portfolio Management Tool, Trading Systems and Badla System in Indian Stock Market **Financial Derivatives Market in India:** Need for Derivatives and Their Strengthening of the Cash Market, Categories of Derivatives Traded in India, NSE/BSE Derivatives Trading and Emerging Market Trends **Practical Work** • **Derivatives Market Analysis:** Track and analyze price movements of futures and options contracts on NSE/BSE. Evaluate the impact of economic events on derivative prices. • **Options Pricing Model:** Use the Black-Scholes and Binomial Models to calculate theoretical option prices and compare them with market prices. • **Hedging Strategy Exercise:** Develop and implement a hedging strategy using futures or options for a stock portfolio or commodity. • **Arbitrage Trading Simulation:** Identify arbitrage opportunities between spot and futures prices and simulate a trade to exploit price differences. • **Risk Management Case Study:** Analyze real-world examples of firms using derivatives to manage interest rate, currency, or commodity price risks.
12 Suggested Readings	• Hull, J.C. – Options, Futures, and Other Derivatives (Pearson) • Benninga, S. – Financial Modeling (MIT Press) • Kolb, R.W., &Overdahl, J.A. – Financial Derivatives (Wiley) • Chance, D.M., & Brooks, R. – An Introduction to Derivatives and Risk Management (Cengage Learning) • Paul Wilmott – Paul Wilmott Introduces Quantitative Finance (Wiley) • Rupert Russell – Pricing and Hedging Financial Derivatives (McGraw Hill) • Simon Benninga& Tal Mofkadi – Principles of Finance with Excel (Oxford University Press) • SEBI Guidelines on Derivatives Markets

	• L.C. Gupta Committee Report on Derivatives in India • Securities Contracts (Regulation) Act, 1992

GROUP B-MARKETING MANAGEMENT

1 Course Title	SALES AND DISTRIBUTION MANAGEMENT
2 Course Code	NBBA 805
3 Typology of Course	CORE SUBJECT
4 Course Duration / LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max. Marks and Time	100 Marks (80 Theory + 20 Internal Assessment) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective-type questions. c. Caselets may be added.
7 Course Objectives	The objective of the course is to equip students with a comprehensive understanding of the principles, strategies, and practices involved in managing sales operations and distribution channels effectively. It aims to develop their ability to formulate and implement sales plans, manage salesforce performance, and optimize distribution networks for business growth. The course provides insights into personal selling, sales forecasting, channel management, logistics, and emerging trends like e-commerce and digital sales.
8 Course Outcomes	CO1: To understand sales management concepts, selling techniques, and their integration with marketing strategies. CO2: To apply sales planning and forecasting techniques and to develop effective sales. CO3: To set sales quotas, and use forecasting methods to enhance sales performance.

	CO4: To manage the sales force effectively. CO5: To analyze and optimize distribution channels.
9 Pedagogy of the Course Work	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.
10 Instructions for Paper Setters and Candidates	Note: The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11 Course Content	**Unit-I** **Introduction to Sales Management:** Concept, Nature, and Importance of Sales Management, Role of Sales Manager in an Organization, Emerging Trends in Sales Management, Relationship Between Sales and Marketing, Theories of Selling (AIDAS Model, Right Set of Circumstances Theory, Buying Formula Theory, etc.) **Sales Organization and Structure:** Designing sales organizations, Types of sales organizational structures (geographical, product-based, customer-based), Sales force deployment and territory design, Sales organization trends in the digital era. **The Selling Process & Sales Planning:** Steps in Personal Selling**,** Prospecting, Pre-approach, Approach, Presentation, Handling Objections, Closing the Sale, Follow-up**;** Sales forecasting methods (qualitative and quantitative); Sales budgeting and quota setting, Sales strategies and tactics. **Sales Force Management:** Recruitment, selection, and training of sales personnel, Motivating and compensating the sales force, Evaluating sales performance and productivity, Sales force automation and technology in sales management. **Unit-II**

	Introduction to Distribution Management: Role of Distribution in Marketing, Levels of Distribution Channels (Direct & Indirect Channels), Functions and Types of Intermediaries (Wholesalers, Retailers, Agents, Brokers), Selection and Management of Distribution Channels **Channel Design and Management:** Factors influencing channel design, Channel conflict and resolution strategies, Channel leadership, power, and control, Evaluating channel performance. **Logistics and Supply Chain Management:** Role of logistics in distribution, Inventory management and warehousing, Transportation and order processing, Emerging trends in supply chain management. **Channel Conflict & Logistics Management:** Channel Conflict Management**,** Retailing and Wholesaling Strategies**,** E-commerce and Digital Distribution Channels, Reverse Logistic **Practical Work** • **Personal Selling Exercise:** Conduct a role-play session where one student acts as a salesperson and another as a customer.Evaluate the students on the basis of communication skills, objection handling, and closing techniques. • **Sales Forecasting and Budgeting:**Collect sales data (real or simulated) and apply forecasting techniques (e.g., moving averages, regression analysis). Prepare a sales budget for a chosen product, detailing expenses, expected sales, and profitability • **Distribution Channel Mapping:** Select a product (e.g., FMCG, electronics) and map its distribution channels (direct, indirect, wholesalers, retailers, e-commerce). Identify challenges in distribution and suggest improvements for efficiency. • **Case Study Analysis on Sales and Distribution:** Analyse case studies on successful sales strategies (e.g., Coca-Cola's distribution network, Amazon's e-commerce model). Prepare a presentation/report highlighting key takeaways and lessons.
12 Suggested Readings	• Sales Management. Text and cases, Krishna K. Havaldar, V M Cavale, McGraw Hill. • Sales and Distribution Management, Tapan K. Panda, Sunil Sahadev. Oxford UniversityPress. • Sales and Distribution Management - Text and cases - With SAP Applications - An IndianPerspective. Dr. S L Gupta. Excel Books.

	• Sales Management. Joseph F. Hair, Rolph E. Anderson, Rajiv Mehta, Barry J. Babin,Cengage Learning. • Salesmanship and Publicity. Rustom S Davar, Sohrab R Davar, Nusli R Davar. VikasPublishing House Pvt Ltd.

1 Course Title	**SUPPLY CHAIN AND LOGISTICS MANAGEMENT**
2 Course Code	NBBA 806
3 Typology of Course	CORE SUBJECT
4 Course Duration / LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max. Marks and Time	100 Marks (80 Theory + 20 Internal Assessment) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective-type questions. c. Caselets may be added.
7 Course Objectives	This course aims to develop a deep understanding of both Supply Chain Management (SCM) and Logistics Management. Students will learn how supply chains function, covering procurement, inventory, risk management, and technological advancements. They will also explore logistics operations, including warehousing, transportation, distribution, and global logistics strategies.
8 Course Outcomes	CO1: To understand the fundamentals and strategic importance of supply chain and logistics management. CO2: To analyse the role of procurement, inventory, warehousing, and transportation in supply chain efficiency.

	CO3: To implement digital technologies such as AI, blockchain, and IoT for supply chain optimization. CO4: To develop risk management strategies for supply chain disruptions. CO5: To evaluate sustainable supply chain practices and global supply chain challenges.
9 Pedagogy of the Course Work	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.
10 Instructions for Paper Setters and Candidates	Note: The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11 Course Content	**Unit-I** **Introduction to Supply Chain and Logistics Management:** Concept, Definition, and Evolution of Supply Chain Management (SCM), Objectives and Scope of Supply Chain Management, Key Components and Processes in Supply Chain, Logistics vs. Supply Chain Management – Differences &Interlinkages, Supply Chain Network Design & Decision-Making, Strategic Importance of SCM in Business and Competitive Advantage, Recent Trends in Supply Chain & Logistics **Procurement and Sourcing in Supply Chain**: Supplier Selection & Evaluation, Supplier Relationship Management (SRM), Strategic Sourcing & Global Sourcing, E-Procurement and E-Marketplaces **Inventory Management in Supply Chain**: Inventory Classification, Economic Order Quantity (EOQ) and Just-in-Time (JIT), Inventory Optimization Techniques. Material Requirements Planning (MRP) & Enterprise Resource Planning (ERP). Vendor-Managed Inventory (VMI) and Collaborative Planning

	Technology in Supply Chain: Digital Transformation in Supply Chains. Role of AI, IoT, and Blockchain in Supply Chain Visibility. RFID, GPS, and Telematics in Supply Chain Tracking **Unit-II** **Warehousing and Distribution Management:** Role of Warehousing in Supply Chain, Types of Warehouses (Public, Private, Bonded, Automated), Warehouse Layout Design & Optimization, Material Handling and Packaging in Logistics, Distribution Channels and Strategies, Reverse Logistics and Returns Management, OmnichannelFulfilment& Last-Mile Delivery Challenges, Role of Third-Party Logistics (3PL) and Fourth-Party Logistics (4PL) **Transportation and Global Supply Chain Management:** Modes of Transportation in Logistics (Road, Rail, Air, Water, Pipeline), Freight Forwarding and Carrier Selection, Intermodal and Multimodal Transportation, Cost Management in Transportation, Green Logistics and Sustainable Transportation **Risk Management and Sustainability in SCM:** Risk Management – Supply Chain Disruptions & Resilience, Strategies for Mitigating Supply Chain Disruptions. Green Supply Chains & Sustainable Sourcing, Ethical Considerations – Fair Trade & CSR in SCM, Circular Economy & Reverse Supply Chains **Practical Work:** • **Supply Chain Case Study Analysis:** Study companies like Amazon, Walmart, or Flipkart to analyse their supply chain strategies. • **Procurement and Vendor Evaluation Report:** Assess supplier selection criteria and procurement strategies for a company. • **Warehousing & Inventory Management Project:** Design an optimal warehouse layout and inventory replenishment plan. • **Transportation & Distribution Strategy:** Evaluate transportation cost minimization for a global supply chain. • **Technology in SCM Report:** Study how companies use AI, blockchain, and IoT for supply chain optimization.
12 Suggested Readings	• Supply Chain Management: Strategy, Planning, and Operation – Sunil Chopra & Peter Meindl, Pearson Education • Logistics and Supply Chain Management – Martin Christopher, Pearson Education • Designing & Managing the Supply Chain – David Simchi-Levi, Philip Kaminsky, & Edith

	Simchi-Levi, McGraw Hill Education • Supply Chain Logistics Management – Donald Bowersox, David Closs& M. Bixby Cooper, McGraw Hill Education • Textbook of Logistics and Supply Chain Management – D.K. Agarwal, Mac Millan India Ltd. • Operations Management and Supply Chain Management – R.B. Chase, R Shankar, and F.R. Jacobs, McGraw Hill Publications • Logistics Management and Seaborne Trade – KrishnaveniMuthiah, Himalaya Publishing House

1 Course Title	**INTERNATIONAL MARKETING MANAGEMENT**
2 Course Code	NBBA 807
3 Typology of Course	CORE SUBJECT
4 Course Duration / LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max. Marks and Time	100 Marks (80 Theory + 20 Internal Assessment) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective-type questions. c. Caselets may be added.
7 Course Objectives	This course aims to provide students with an in-depth understanding of international marketing strategies, global market entry modes, and cross-cultural consumer behaviour. It focuses on equipping students with the skills to analyse international marketing environments, develop competitive global marketing strategies, and leverage digital tools for international business expansion.
8 Course Outcomes	CO1: To understand the scope and challenges of international marketing. CO2: To analyse global market environments, trade regulations, and cultural influences. CO3: To develop strategic market entry plans for international expansion. CO4: To design marketing mix strategies tailored for global markets. CO5: To utilize digital platforms and e-commerce for international marketing.
9 Pedagogy of the Course Work	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.
10 Instructions for Paper Setters and	Note: The question paper of each subject covering the entire course shall be divided into three sections:

Candidates	Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11 Course Content	**Unit-I** **Introduction to International Marketing:** Concept, Nature, and Scope of International Marketing**,** Difference Between Domestic & International Marketing**,** Importance of International Marketing in the Global Economy**,** Drivers and Challenges of International Marketing**,** Role of International Organizations in Trade and Marketing – WTO, IMF, World Bank, UNCTAD, ADB, Regional Trade Agreements (NAFTA, EU, ASEAN, BRICS) **Global Market Environment Analysis:** Economic, Political, Legal, and Cultural Environment of International Marketing**.** Trade Barriers – Tariffs, Quotas, and Non-Tariff Barriers**.** Global Consumer Behaviour and Cultural Sensitivities in Marketing**.** Risk Assessment in International Marketing (Political Risk, Economic Risk, Exchange Rate Risk, and Commercial Risk), Strategies for Mitigating International Market Risks **International Market Entry Strategies:** Modes of Entering International Markets (Direct & Indirect Exporting, Licensing&Franchising, Joint Ventures&Strategic Alliances, Foreign Direct Investment& Greenfield/Brownfield Investments, and Mergers & Acquisitions in International Markets)**,** Factors Influencing Entry Mode Selection, Entry Barriers and Challenges in Foreign Markets **Unit-II** **International Marketing Mix Strategies** • **Product Strategies**: Product Positioning, Standardization vs. Adaptation, Product Life Cycle in Global Markets, New Product Development for International Markets, Branding, Packaging&Labelling Considerations • **Pricing Strategies**: Global Pricing Strategies (Cost-Based, Market-Based, Competitive

	Pricing), Transfer Pricing and Its Impact on Global Business, Factors Affecting Global Pricing, Dumping & Anti-Dumping Laws • **Distribution Strategies**: International Distribution Channels and Logistics, Export and Import Procedures, INCOTERMS, and Documentation, Challenges of Distribution in Emerging Markets • **Promotion Strategies**: International Advertising Strategies, Cross-Cultural Communication and Marketing, Global Media Selection and Public Relations **Digital and Sustainable International Marketing:** Role of Digital Marketing & Social Media in International Expansion**,** E-commerceand International Online Marketplaces**,** International SEO, Localization, and AI-Driven Marketing. Sustainable Marketing and Ethical Issues in Global Business. Future Trends in International Marketing **Practical Work:** • **International Market Analysis Project:** Conduct a PESTLE analysis of a chosen foreign market. • **Global Brand Strategy Report:** Analyse the international marketing strategy of a leading global brand. • **Case Study Presentation:** Present real-world cases of successful or failed international marketing strategies. • **Live Export Plan:** Develop an export plan for an Indian brand expanding internationally. • **Digital Marketing Strategy for Global Markets:** Create an international SEO and social media strategy for a brand.
12 Suggested Readings	• International Marketing – Philip R. Cateora& John Graham, McGraw Hill Education • Global Marketing – Warren J. Keegan & Mark Green, Pearson Education • International Business: Competing in the Global Marketplace – Charles W.L. Hill, McGraw Hill Education • The New Rules of Marketing & PR – David Meerman Scott, Wiley • International Marketing – Daniel Baack, Barbara Czarnecka, DonalBaack, Sage • International Marketing – Michael R. Czinkota, Ilkka A. Ronkainen, Cengage • International Marketing: Text and Cases – Justin Paul, RamneekKapoor, TMH • International Marketing – PrateekMaheshwari, Wiley • International Marketing – P.K. Vasudeva, Excel Books

GROUP C – Human Resource Management

1 Course Title	**CROSS CULTURAL HRM**
2 Course Code	NBBA 808
3 Typology of Course	CORE SUBJECT
4 Course Duration / LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max. Marks and Time	100 Marks (80 Theory + 20 Internal Assessment) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective-type questions. c. Caselets may be added.
7 Course Objectives	This course aims to provide students with an understanding of the challenges and strategies involved in managing human resources across different cultures. It will help students develop skills to navigate cultural diversity in the workplace, design HR policies for multinational organizations, and understand global HRM trends.
8 Course Outcomes	CO1: To analyze the impact of culture on HRM policies and practices. CO2: To develop strategies for effective cross-cultural leadership and communication. CO3: To design HR policies for expatriates and international employees. CO4: To evaluate ethical challenges and best practices in international HRM. CO5: To adapt HRM strategies to emerging trends in global business environments.
9 Pedagogy of the Course Work	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.
10 Instructions for Paper Setters and Candidates	Note: The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer questions from the entire

	syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11 Course Content	**Unit-I** **Introduction to Cross-Cultural HRM:** Concept of Culture, Meaning, Importance, and Scope of Cross-Cultural HRM, Role of Culture in HRM and Organizational Behaviour. Cultural Dimensions & Theories – Hofstede's Cultural Dimensions, Trompenaars' Cultural Model, Hall's High- and Low-Context Cultures. Differences in Work Values, Ethics, and Attitudes Across Cultures, Impact of Cultural Differences on HR Policies **Cross-Cultural Leadership and Communication:** Leadership Theories in a Cross-Cultural Context (GLOBE Study), Leadership Styles Across Cultures. Cross-Cultural Communication – Barriers and Strategies to overcome them. Negotiation and Conflict Resolution in a Multicultural Workplace, Decision-Making Approaches in Different Cultural Settings **International HRM and HR Practices Across Cultures:** Comparative HRM – HR Practices in Developed vs. Developing Countries, Global Talent Acquisition and Selection Strategies, Cross-Cultural Training & Development, International Compensation and Reward Systems, Performance Management in a Cross-Cultural Context **Unit-II** **Managing Expatriates and Repatriation:** Selection and Training of Expatriates, Cultural Adjustment and Expatriate Performance Management. Repatriation Challenges and Career Planning, Managing Remote and Virtual Global Teams, Role of HR in Global Mobility Programs **Work Culture, Ethics, and Diversity Management:** Understanding Global Work Culture and Organizational Climate**.** Ethics in International HRM – Labor Standards, Discrimination, and Corporate Social Responsibility. Managing Workforce Diversity and Inclusion in Multinational Organizations**.** HR's Role in Building an Inclusive and Equitable Work

	Environment **Emerging Trends and Challenges in Cross-Cultural HRM:** Impact of Globalization and Digital Transformation on HRM, Artificial Intelligence (AI) and HR Analytics in Cross-Cultural HRM. Remote Work, Virtual Teams, and Gig Economy Challenges. Future of HRM – Sustainability, Green HRM, and Global HR Innovations **Practical Work:** • **Cultural Analysis Project** – Compare HRM practices in two different countries. • **Case Study on Cross-Cultural Conflict** – Analyze a real-world business scenario and suggest solutions. • **Expatriate Training Module** – Design a pre-departure training program for employees relocating abroad. • **Diversity & Inclusion Audit** – Evaluate the diversity policies of a multinational company. • **Industry Expert Interaction** – Conduct an interview with an HR manager handling global teams.
12 Suggested Readings	• Aswathappa, K., & Dash, S.*International Human Resource Management*, McGraw-Hill Education • Rao, P. L.*International Human Resource Management: Text and Cases*, Excel Books • Jain, S. P.*Cross-Cultural Management: Global Perspectives*, Deep & Deep Publications • VenkataRatnam, C. S.*Cross-Cultural HRM and Globalization*, Oxford University Press • Reddy, P. &Tripathi, S.*Managing Workforce Diversity: Strategies for Cross-Cultural Adaptation*, Himalaya Publishing House • Hofstede, G., Hofstede, G. J., &Minkov, M.*Cultures and Organizations: Software of the Mind*, McGraw-Hill Education • Trompenaars, F., & Hampden-Turner, C.*Riding the Waves of Culture: Understanding Diversity in Global Business*, Nicholas Brealey Publishing • Dowling, P. J., Festing, M., & Engle, A. D.*International Human Resource Management*, Cengage Learning • Thomas, D. C., & Peterson, M. F.*Cross-Cultural Management: Essential Concepts*, SAGE Publications

1	**CourseTitle**	**NEGOTIATION SKILLS**
2	**CourseCode**	NBBA 809
3	**Typology of Course**	CORE SUBJECT
4	**CourseDuration/ LTP (Lectures, Tutorials, Practical)**	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5	**Credits**	3+1 Credits (Theory + Tutorial)
6	**Max.Marks and Time**	100 Marks (80 Theory + 20 Internal Assessment) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective-type questions. c. Caselets may be added.
7	**Course Objectives**	The course aims to provide students with a comprehensive understanding of negotiation strategies, models, and real-world applications. It equips students with the skills necessary to navigate complex negotiations in business, leadership, and personal interactions. The course includes theoretical insights, case studies, role-playing exercises, and simulations to enhance practical negotiation skills.
8	**Course Outcomes**	CO1: Understand key negotiation theories and models. CO2: Develop strategies to manage conflicts and achieve win-win outcomes. CO3: Apply negotiation skills in real-world business scenarios. CO4: Build long-term business relationships through ethical negotiation.

9	**Pedagogy of the Course Work**	Classroom Lectures, Interactive Sessions, PPT, Tutorials, GroupDiscussions, Case Studies, and Practical Projects.
10	**Instructions for paper setters and candidates**	Note: The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11	**CourseConten**	**UNIT - I** **Introduction to Negotiation Skills:** Overview of negotiation, principles, and the importance of effective negotiation skills. Types of Negotiation – distributive negotiation (win-lose), integrative negotiation (win-win), and multiparty negotiations, interest-based negotiations.Understanding Negotiation Framework including Legal Aspects. **Cognitive Pitfalls in Negotiation-** Barriers to Agreement, Mental Errors in Reaching Agreements. **Negotiation Process and Planning**: Four Stages of Negotiation**,** Skills of a Negotiator. **Negotiation Models**- Best alternative to a negotiated agreement(BATNA), Dyad, ZOPA, 9-Grid, PRAM&Harvard Principled Negotiation Model. **Negotiation Strategies & Tactics-** Persuasion & Influence Techniques, Bargaining Strategies (Hard, Soft, Principled), Communication & Active Listening in Negotiation, Handling Emotions & Psychological Aspects of Negotiation

UNIT – II

HR Negotiations: Role of negotiation in HR, HR vs. business negotiation, key HR stakeholders

Compensation & Benefits Negotiations: Salary negotiations, incentive structures, non-monetary benefits, Collective bargaining, union demands, strike management.

Conflict Resolution in HR: Mediating employee disputes, grievance handling-strategies, restorative justice.

Influence of Culture and Gender on Negotiations: Meaning of Culture, Norms and Values, Negotiation Issues Sensitive to Culture, Culturally Responsive Negotiation Strategies; Gender Differences in Negotiation; Negotiation Via Information Technology

Power &Ethics in Negotiation:sources of power in negotiation,Ethical dilemmas, tactics vs. manipulation,Transparency vs. deception, handling unethical tactics.

Relationship in Negotiation: Role of Trust, Reputation and Justice in managing Negotiation within Relationships; Repairing a Relationship.

Practical Work:

o. Case study on resolving a workplace dispute.
p. Role-play regarding salary discussions between HR and a candidate
q. Role-play using the Harvard Model to resolve a workplace dispute.
r. Simulate rebuilding trust after a failed negotiation (e.g., broken promises in a vendor contract).
s. **Virtual Negotiation via IT Tools**: Conduct a remote negotiation using Zoom/Teams (e.g., resolving a cross-border HR policy dispute).

12 Suggested Readings	• Lewicki, R. J., Barry, B., & Saunders, D. M. Essentials of negotiation. New York: McGraw-Hill Education. • Rai, H. Negotiation. McGraw Hill Education. • Thompson, L. L. The mind and heart of the negotiator. Pearson. • Korobkin, R. Negotiation Theory and Strategy. Aspen Publishing. • B. D. Singh. Managing Conflict & Negotiation. Excel Books

1 Course Title	**TEAM BUILDING**
2 Course Code	NBBA 810
3 Typology of Course	CORE SUBJECT
4 Course Duration / LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max. Marks and Time	100 Marks (80 Theory + 20 Internal Assessment) 4 X 5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 Hours per week* duration. b. There will be no objective-type questions. c. Caselets may be added.
7 Course Objectives	The objective of the courseto equip students with skills in **team dynamics, leadership, communication, and conflict resolution** to foster high-performance teams. It emphasizes **collaboration, decision-making, and adaptability** in diverse work environments. Through **practical exercises and a capstone project,** students apply these concepts to real-world team challenges, preparing them for leadership roles.
8 Course Outcomes	Upon successful completion of the course students will be able to:

	CO1: Understand Team Dynamics & Leadership CO2: Enhance Communication & Conflict Resolution CO3:Improve Team Decision-Making & Productivity CO4:Manage Diversity & Collaboration in Teams CO5:Handle Crisis & Build Resilient Teams CO6:Apply Team-Building Skills in Real-World Scenarios
9 Pedagogy of the Course Work	Classroom Lectures, Interactive Sessions, PPT, Tutorials, Group Discussions, Case Studies, and Practical Projects.
10 Instructions for Paper Setters and Candidates	Note: The question paper of each subject covering the entire course shall be divided into three sections: Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Section B (30 marks) This section will consist of essay type questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Section C (30 marks) This section will consist of essay type questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.
11 Course Content	**Unit – I** **Foundations of Team Building:**Understanding Teams – Difference between Groups & Teams, Importance of Teams in Organizations. Theories of Team Development – Tuckman's Stages (Forming, Storming, Norming, Performing, Adjourning). Types of Teams – Functional, Cross-Functional, Self-Managed, Virtual, Agile Teams. Team Roles & Responsibilities – Belbin's Team Roles, Psychological Safety. **Team Dynamics & Leadership:** Team Cohesion & Trust Building – Psychological Safety in Teams. Leadership in Teams – Situational Leadership, Transformational Leadership in Team Settings. Motivating Teams – Self-Determination Theory, Intrinsic vs. Extrinsic Motivation. Decision-Making in Teams – Consensus vs. Majority Rule, Groupthink & How to Avoid It.

	Unit - II **Communication & Conflict Resolution:** Effective Team Communication – Verbal & Non-Verbal Communication in Teams. Active Listening & Feedback – The SBI (Situation-Behavior-Impact) Model. Managing Conflict in Teams – Thomas-Kilmann Conflict Resolution Model. Negotiation & Mediation Techniques – Harvard Negotiation Principles. **Team Performance & Productivity:** Measuring Team Effectiveness – Key Performance Indicators (KPIs), Balanced Scorecard Approach. Goal Setting & Accountability – OKRs (Objectives & Key Results), SMART Goals. Managing Diversity in Teams – Inclusion, Cultural Sensitivity, Unconscious Bias. Virtual & Hybrid Teams – Managing Remote Teams, Collaboration Tools (Slack, Trello, Microsoft Teams, etc.) **Agile & High-Performance Teams:**Agile Team Principles – Scrum, Kanban, Agile Manifesto. Building High-Performance Teams – Shared Vision, Psychological Safety, Innovation Culture. Team Resilience & Crisis Management – Handling Pressure, Decision-Making under Stress. **Practical Work** • **Team Formation Exercise:** Assign students into teams and ask them to define their vision, mission, and goals. • **Trust-Building Workshop:** Conduct activities like the**Marshmallow Challenge**or**Blindfold Trust Walk** to enhance bonding. • **Communication Simulation:** Conduct a **telephone chain**or**silent team challenge**to highlight the importance of clarity in communication. • **Virtual Team Collaboration Exercise:** Assign a remote project using **Google Docs**, **Slack**, or **Trello** to simulate hybrid teamwork. • **Scrum Simulation:** Students participate in a **Sprint Planning & Daily Standup** exercise using Agile methods.
12 Suggested Readings	• Katzenbach, J.R., & Smith, D.K. - The Wisdom of Teams. Harvard Business Review Press • Lencioni, P. - The Five Dysfunctions of a Team. Wiley India Pvt Ltd • Hackman, J.R. - Leading Teams: Setting the Stage for Great Performances. Harvard

	Business Review Press • Robbins, S.P. - Essentials of Organizational Behavior. Pearson Education • Harvard Business Review Articles on Team Management • West, M.A. – Effective Teamwork

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