

SNDT Women's University, Mumbai

Bachelor of Commerce In Tourism Management as per NEP-2020

Syllabus

(w.e.f. 2025-26)

Under graduate Programme Effective from 2025-26 Terminologies

Abbreviation	Full-form	Remarks	Related to Major and Minor Courses
Major (Core)	Main Discipline		
Major (Elective)	Elective Options		related to the Major Discipline
Minor Stream	Other Disciplines (Inter/ Multidisciplinary) not related to the Major	either from the same Faculty or any other faculty	
OEC	Open Elective Courses/ Generic		Not Related to the Major and Minor
VSEC	Vocational and Skill Enhancement Courses		
VSC	Vocational Skill Courses		Related to the Major and Minor
SEC	Skill Enhancement Courses		Not Related to the Major and Minor
AEC	Ability Enhancement Courses	Communication skills, critical reading, academic writing, etc.	Not Related to the Major and Minor
VEC	Value Education Courses	Understanding India, Environmental science/education, Digital and technological solutions, Health & Wellness, Yoga education, sports, and fitness	Not Related to the Major and Minor

IKS	Indian Knowledge System	I. Generic IKS Course: basic knowledge of the IKS II. Subject Specific IKS Courses: advanced information pertaining to the subject: part of the major credit.	Subject Specific IKS related to Major
VAC	Value-Added Courses		Not Related to the Major and Minor
OJT	On-Job Training (Internship/Apprenticeship)	corresponding to the Major Subject	Related to the Major
FP	Field projects	corresponding to the Major Subject	Related to the Major
CC	Co-curricular Courses	Health and Wellness, Yoga education sports, and fitness, Cultural Activities, NSS/NCC and Fine/ Applied/Visual/ Performing Arts	Not Related to the Major and Minor
CE	Community Engagement and service		Not Related to the Major and Minor
RP	Research Project	corresponding to the Major Subject	Related to the Major

Programme Template:

Programme	Bachelor in Commerce (B.Com)
Degree	
e.g.	
B.A./B.Com./B.Sc./ B.M.S., etc.	
Parenthesis if any (Specialization)e.g. History, Human Development, English, etc.	Tourism Management
Preamble (Brief Introduction to the programme)	A Four- Year Bachelor in Commerce (B.Com withHonors) degree programs that include research components. A Bachelor of Commerce (B.Com) degree is an undergraduate degree program. B.Com is the foundation upon which subsequent studies can be constructed. The Four-Year B.COM course with a Research degree will allow students to get an opportunity to experience the full range of holistic and multidisciplinary education. Candidates can pursue B.com with Honours who wish to have in-depth knowledge in the Commerce stream. The honours course is designed to offer knowledge in specialised subjects under the umbrella of commerce stream. This degree Program is divided into 8 semesters. Students will also have wide variety of elective subjects from the baskets created in some of the semesters. It is a flexible degree that builds skills and expertise in one or more areas of business, such as commerce, economics, business law, accountancy, taxation, financing along with research, Specializations and skilled based papers/ subjects offered. This program, B.Com in Tourism Management is designed to provide students with the career scope in the tourism industry in India and abroad. This course teaches the students business concepts of Tourism to explore the world of travel. Medium of Instruction: The medium of instruction at the colleges will be English or Marathi or Gujarati or Hindi. The medium of examination shall be English or Marathi or Gujarati or Hindi. The medium of examination shall be English or Marathi or Gujarati or Hindi. Students have to appear for all the papers in one permissible medium only. Attendance: 75% attendance is compulsory for all students in each semester, failing which the student will not be eligible to write the external examination at the end of each semester. Percentage of Passing: Students who fail to secure the minimum marks of 20 in a subject head in the internals will not qualify to take the external examination in that

		subject head at the term end examination.
Programme Specific Outcomes (PSOs)		After completing this programme, Learner will
	1.	Get a broad overview of a rapidly expanding and a highly dynamic industry which navigates the tourists through travel destinations.
	2.	Eligible to appear for different Professional Entrance Exams to qualify for Post Graduation.
	3.	Pursue higher studies in Masters in Commerce M.COM – HRM, Tourism Management, Master of Tourism Administration, MBA in Hospitality Management, Travel & Tourism and also Post Graduate Diplomas in Travel & Tourism Management, Tourist Guide, Tourism & Ticketing and Hospitality Management
	4.	Further move towards Research in the field of Tourism
	5.	Accelerate with opportunities to work as a Travel Agent, Tour Operator, Travel Executive, Tourist Guide, Tour Manager, Hotel Manager, PR Manager, Travel Desk in reputed hotels, Ground Staff at airport terminals, etc.
	6.	Avail these Opportunities with top recruiters like IRCTC, Thomas Cook, Make My Trip, Club Mahindra Holidays, Caribbean Cruise, Domestic and International Airlines, etc.
Eligibility Criteria for Programme		XII or equivalent from any stream with required bridge course (if any) to be conducted at college level.
Intake (For SNDT WU Departments and Conducted Colleges)		As per University guidelines

Structure with Course Title – B.Com in Tourism Management (Options related to our area of study to be provided with "OR" for baskets of different types)

First Year

SN	Courses	Type of	Credits	Marks	Int	Ext
	-	Course				
	Semester I					
10121011	Tourism Dynamics and Tourism Organizations	Subject 1	4	100	50	50
10121002	Fundamentals Of Tourism	Subject 2	2	50	50	-
10420111 OR 10420112 OR 10420113 OR 10420114 OR 10420115 OR 10420116	Business Environment OR Business Mathematics OR Basics of Trade and Commerce OR Fundamentals of Accounting-I OR Overview of Travel Industry OR NGO Management – I OR From any other faculty	OEC	4	100	50	50
10620101	Principles of Management	VSC	2	50	50	-
10720111 OR 10720112 OR 10720113 OR 10720114 OR CHETNA1 OR SWAYAM1	Financial Planning OR Financial Accounting – I OR English for Soft Skill Development OR Fundamentals of Computers OR Courses from CHETNA OR SWAYAM	SEC	2	50		50
10820111 OR 10820112	English for Academic Writing-I (For Students of English medium) OR English Language and Literature-I (For Students of English medium) https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf	AEC	2	50	-	50
11051111	Indian Knowledge System/ Generic	IKS (Generic)	2	50	-	50

10952111	Introduction to Indian Constitution (SNDTWU Syllabus) https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/vec-syllabus/ug-degree/introduction-to-indian-constitution.pdf	VEC	2	50	ı	50
114501211 OR 11450221 OR 11450322 OR 11450421	Basics of national service scheme OR National Cadets Corps (NCC) OR Health and Wellness OR Performing arts exploration	CC	2	50	50	-
			22	550	250	300

20121011		Semester II	Type of	Credits	Marks	Int	Ext
20121011			Course				
20121012	20121011	India – A Tourist Destination		4	100	50	50
OR	20121012	India Maps and Map Plotting	_	2	50	-	50
December 20420112 OR Principles of Marketing OR Principles of Marketing OR Principles of Marketing OR OR OR OR OR OR OR O	20420111		OEC				
20420112 OR	OR						
OR	20420112						
20420113	OR						
OR	20420113	_					
OR	OR						
OR				4			
20420115 OR Fundamentals of Corporate Social Responsibility in India OR OR OR Digital Skills OR 20420118 OR Emotional Intelligence at Workplace OR 20420119 OR 20620101 Micro Economics – I VSC 2 50 50							
OR					100	50	50
20420116							
OR 20420117 OR 20420118 OR 20420119 OR Emotional Intelligence at Workplace VSC 2 50 50 20620101 Micro Economics – I VSC 2 50 50 20620102 Human Resource Management VSC 2 50 50 20720101 OR 20720102 Investment Planning OR 20720103 OR Advance Excel OR OR Courses from CHETNA 2 50 50 20720103 OR CHETNA2 OR OR OR SWAYAM 50 50 - SWAYAM2 2 50 50 - 20810111 English for Academic Writing-II OR English Language and Literature-II (For Students of English medium) https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/ace-syllabus/ug-degree/ability-enhancement- AEC	OR	<u> </u>					
20420117 OR							
OR 20420118 OR 20420119 OR Emotional Intelligence at Workplace Workplace Image: Control of the property of the prope							
20420118		=					
20420119							
20620101 Micro Economics - I	OR						
20620102 Human Resource Management VSC 2 50 50	20420119						
20720101	20620101	Micro Economics – I	VSC	2	50	50	
OR 20720102 OR OR Advance Excel OR COURSES from CHETNA OR OR SWAYAM2 English for Academic Writing-II OR COR English Language and Literature-II (For Students of English medium) https://sndt.ac.in/pdf/academics/syllabus-as-per- nep/aec-syllabus/ug-degree/ability-enhancement-	20620102	Human Resource Management	VSC	2	50	50	
20720102 OR OR 20720103 OR Courses from CHETNA OR OR SWAYAM2 20810111 OR 20810112 English for Academic Writing-II OR English Language and Literature-II (For Students of English medium) https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-		<u> </u>	SEC				
OR Advance Excel 20720103 OR OR Courses from CHETNA OR SWAYAM SWAYAM2 20810111 English for Academic Writing-II OR English Language and Literature-II (For Students of English medium) https://sndt.ac.in/pdf/academics/syllabus-as-per- nep/aec-syllabus/ug-degree/ability-enhancement-				2			
20720103 OR OR Courses from CHETNA OR OR SWAYAM2 20810111 English for Academic Writing-II OR English Language and Literature-II (For Students of English medium) https://sndt.ac.in/pdf/academics/syllabus-as-per- nep/aec-syllabus/ug-degree/ability-enhancement-		OR		2			
OR Courses from CHETNA CHETNA2 OR SWAYAM SWAYAM2 20810111 English for Academic Writing-II OR English Language and Literature-II (For Students of English medium) https://sndt.ac.in/pdf/academics/syllabus-as-per- nep/aec-syllabus/ug-degree/ability-enhancement-							
CHETNA2 OR SWAYAM SWAYAM2 20810111 English for Academic Writing-II AEC OR English Language and Literature-II (For Students of English medium) https://sndt.ac.in/pdf/academics/syllabus-as-per- nep/aec-syllabus/ug-degree/ability-enhancement-					50	50	-
SWAYAM2 20810111 English for Academic Writing-II OR OR English Language and Literature-II (For Students of English medium) https://sndt.ac.in/pdf/academics/syllabus-as-per- nep/aec-syllabus/ug-degree/ability-enhancement-		OR					
20810111 English for Academic Writing-II OR OR English Language and Literature-II (For Students of English medium) https://sndt.ac.in/pdf/academics/syllabus-as-per- nep/aec-syllabus/ug-degree/ability-enhancement-	OR	SWAYAM					
OR English Language and Literature-II (For Students of English medium) https://sndt.ac.in/pdf/academics/syllabus-as-per- nep/aec-syllabus/ug-degree/ability-enhancement-							
English Language and Literature-II 20810112 (For Students of English medium) https://sndt.ac.in/pdf/academics/syllabus-as-per- nep/aec-syllabus/ug-degree/ability-enhancement-			AEC				
20810112 (For Students of English medium) https://sndt.ac.in/pdf/academics/syllabus-as-per- nep/aec-syllabus/ug-degree/ability-enhancement- 50 50 50	OR			2			
nep/aec-syllabus/ug-degree/ability-enhancement-	20810112	(For Students of English medium)			50		50
		https://sndt.ac.in/pdf/academics/syllabus-as-per-					
course.pur		course.pdf					

	Introduction to Environmental Economics	VEC				
	OR Environment					
	Environmental Awareness		2			
20920111						
OR	https://sndt.ac.in/pdf/academics/syllabus-as-per-			50	-	50
20920112	nep/vec-syllabus/ug-degree/environment-					
	awareness.pdf					
21450121	Volunteerism And National Service Scheme	CC				
21450221	or					
21730221	National Cadet Corps.(NCC)					
21450323	Or					
	YOGA EDUCATION			50	50	
	or		2	30	30	_
21450421	FINE ARTS		2			
	https://sndt.ac.in/nep2020/syllabus-as-per-nep/cc-					
	syllabus					
			22	550	300	250
				330	300	230

Exit with UG Certificate with 04 extra credits of OJT (44 + 04 credits)

Second Year

SN	Courses	Type of Course	Credits	Mark s	Int	Ext
	SEMESTER III					
30121011	Travel Agency Management	Major	4	100	50	50
		(Core)				
30121012	Travel Documentation	Major	4	100	50	50
		(Core)				
30121013	Production Planning and Management	Major	2	50	1	50
30320111/	Macro Economics	Minor	4	100	50	50
30320112/	OR	Stream				
30320113/	Business Law I					
30320114	OR					
	Business Accounting I					
	OR					
	Introduction to Entrepreneurship					
	Customer Relationship Management					
	OR					
	Introduction to Advertising OR					
	Introduction to Export Marketing					
	OR					
30420111/	Industrial Psychology–Organisational					
30420112/	Behaviour					
30420113/	OR					
30420114/	Marketing Management					
30420115/	OR Industrial Statistics					
30420116/	OR	OEC	2	50	-	50
30420117/	Basics of Co-operative Management					
30420118/	OR					
30420119/	Introduction to Treasury & Risk					
30420161/	Management					
30420162	OR District CF C C 1					
	Principles of Economic Systems and Freedom OR					
	Financial Accounting Insights					
	OR					
	Business Communication					
	Modern Indian Languages -					
	Hindi			- 0		
	OR	AEC	2	50	50	-
	Marathi					
	OR					

	Gujarati (As per SNDTWU syllabus)					
31321001	Field Project in Tourism Management	FP	2	50	50	-
	Sports OR Yoga OR NSS OR NCC OR Performing Arts OR Cultural Activities (as per SNDTWU syllabus) Traditional Sports and Fitness (Sports) OR National Cadets Corps (NCC) OR Cultural Activities OR National Service Scheme (NSS) (As per SNDTWU syllabus) https://sndt.ac.in/nep2020/syllabus-as-per-nep/cc-syllabus	CC	2	50	50	-
			22	550	300	250

	SEMESTER IV					
40121011	International Tourism – IATA Area 1	Major (Core)	4	100	50	50
40121012	International Tourism – IATA Area 2 and 3	Major (Core)	4	100	50	50
40320111/ 40320112/ 40320113/ 40320114	International Economics OR Business Law II OR Business Accounting II OR Business Entrepreneurship	Minor Stream	4	100	50	50
40420111/ 40420112/ 40420113/ 40420115/ 40420116/ 40420117/ 40420118/ 40420119/ 40420161/ 40420162	Business Compliances OR Techniques of Advertising OR Export Marketing Strategies and Procedures OR Industrial Psychology-Workplace Behaviour OR Marketing Research OR Techniques of Sampling and Hypothesis Testing OR Co-operative Management Mechanism OR Investment & Risk Management OR Foundations of Capitalism, Socialism, and Mixed Economies OR Budgetary Control and Recent Trends in Business Accounting OR Business Communication Skills	OEC	2	50		50
40720111/ 40720112/ 40720113	Fundamentals of Insurance OR Advertising Skills OR	SEC	2	50	-	50
	Fundamentals of Investment in Stock					

	Markets					
	Modern Indian Languages –					
	Hindi					
	OR					
	Marathi	AEC	2	50	-	50
	OR					
	Gujarati					
	(As per SNDTWU syllabus)					
41521001	Community Engagement in Tourism	CE	2	50	50	
41321001	Management	CE	2	30	30	-
	Sports OR Yoga OR NSS OR NCC OR					
	Performing Arts OR Cultural Activities	CC	2	50	50	-
	(As per SNDTWU syllabus)					
			22	550	250	300
				330	230	500

Exit with UG Diploma with 04 extra credits of OJT (44 + 04 credits)

B.Com in Tourism Management

Semester III Academic Year: 2025-26

3.1 Major Core

Course Title	Travel Agency Management	
Course Credits	4 Credits	
Course Outcome	After going through the course, learners will be able to:	
	 Explore various departments of travel agency Recognize the role of travel agency and efficient entrepreneur to begin a startup and function 	
Module 1 (Credit 1) –	Profile of Travel Agency	
Learning Outcome	After learning the module, learners will be able to:	
Outcome	 Distinguish the requirements of a travel agency Evaluate the roles of Travel agencies in management 	
Content Outline	1.1 Types & Functions 1.2 Source of Income 1.3 Travel agent Vs. Tour Operator	
Module 2 (Credit 1) Setting up of Travel Agency		
Learning Outcome	After learning the module, learners will be able to:	
Outcome	 Identify the role of travel agency and function Interpret the concerned organizations for the approval 	
Content Outline	2.1 Requirement of travel agency 2.2 Infrastructure and Finance 2.3 Concerned Organizations	
Module 3 (Credit 1) T	ravel Formalities	
Learning Outcome	After learning the module, learners will be able to:	
Outcome	 Acquire the Knowledge of Essential Travel Formalities Explore various travel baggage handling and Custom Clearance 	

Content Outline	3.1 Baggage Handling 3.2 Custom Clearance 3.3 Customer Facilities
Module 4 (Credit 1) Package Tours	
Learning Outcome	After learning the module, learners will be able to:
	 Examine the deferent types of package tours Create the sense of preparing a Costing
Content Outline	4.1 Advantages & Disadvantages 4.2 Types of Package Tours 4.3 Guide & Escorts

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report: profile of travel Agency	15
2	Group Discussion / Case Study Analysis: setting up of Travel	
	agency	15
3	PPT Presentations/Seminars/Workshop/ Any other innovative	10
	methods: travel Formalities	
4	Quiz/Debate: package Tours	
	Total – 50 Marks	50

External – 50 Marks

- Kumar, Arvind, (2019) Introduction of Travel & Tourism Management & Tourism
- Bhatia A.K., (2002) Tourism Development, Principles & Practices, Sterling Publishers Pvt. Ltd.
- Bharadwaj, D.S/Kandari O.P. (1998) Domestic Tourism in india, Indus Publishing Co. New Delhi
- Kadam, K.C.K. (2014). A Text Book of Tourism & Hospitality Management, (1s1 Edition) UDH Publishers and Distributors Pvt. Ltd, New Delhi.
- Negi Jagmohan. (2009). Travel Agency Management, Wisdom Press, New Delhi
- Roday, S., Biwal, A & Joshi, V. (2011). Tourism Operations & Management, Oxford University Press, New Delhi.
- Check the passport office website and get the information on how to apply for passport renewal, change of address, etc.
- Visit a travel agency and get the information on Visa processing
- Visit I.T.D.C. or M.T.D.C. to understand the operating methods and make the report
- Find out the information on common vaccinations to be taken for international travel and make the report
- Find out information on restricted areas in India and make the report.



Course Syllabus

Semester: III

3.2 Major (Core)

Course Title	Travel Documentation	
Course Credits	4 Credits	
Course Outcome	After going through the course, learners will be able to:	
	 Acquire the required preliminary knowledge about the essential travel documents Explore varies currency exchange 	
Module 1 (Credit 1) – 7	The Passport	
Learning	After learning the module, learners will be able to:	
Outcome	 Interpret the importance and role of Passport as an essential travel document Practice the Application and Renewal Process 	
Content Outline	1.1 Purpose of the Passport 1.2 Types of Passports 1.3 Procedure to obtain the Passport	
Module 2 (Credit 1) The Visa		
Learning	After learning the module, learners will be able to:	
Outcome	 Interpret the importance and role of VISA as an essential travel document Comply with Visa Regulation & Requirements 	
Content Outline	2.1 Origin of the Visa 2.2 Types of Visas 2.3 Procedure to obtain the Visa	
Module 3 (Credit 1) Ho	ealth Documentation	
Learning	After learning the module, learners will be able to:	
Outcome	 Identify Essential Health Documents for Travel Ensure Compliance with Travel Health Requirements 	

Content Outline	3.1 Health Certificates 3.2 Vaccination – Cholera 3.3 Vaccination – Yellow Fever
Module 4 (Credit 1) Travel Insurance & Forex	
Learning	After learning the module, learners will be able to:
Outcome	 Recognize the Importance of Travel Insurance Policies Identify Key Legal Requirements
Content Outline	4.1 The Benefits of the Insurance 4.2 The Travel Insurance Policy 4.3 Forex Exchange

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report: the passport	15
2	Group Discussion / Case Study Analysis: The VISA	15
3	PPT Presentations/Seminars/Workshop/ Any other innovative	
	methods: Health Documents	
4	Quiz/Debate: travel Insurance and Forex	
	Total – 50 Marks	50

External – 50 Marks

- Kumar, Arvind, (2019) Introduction of Travel & Tourism Management & Tourism
- Bhatia A.K., (2002) Tourism Development, Principles & Practices, Sterling Publishers Pvt. Ltd.
- Bharadwaj, D.S/Kandari O.P. (1998) Domestic Tourism in india, Indus Publishing Co. New Delhi
- Kadam, K.C.K. (2014). A Text Book of Tourism & Hospitality Management, (1s1 Edition) UDH Publishers and Distributors Pvt. Ltd, New Delhi.
- Negi Jagmohan. (2009). Travel Agency Management, Wisdom Press, New Delhi
- Roday, S., Biwal, A & Joshi, V. (2011). Tourism Operations & Management, Oxford University Press, New Delhi.
- Travel Information Manual- TIM

Semester: III 3.3 Major

Course Title	Production Planning and Management
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	 Develop a foundational understanding of production planning and management. Equip students with practical skills for managing production processes in businesses. Introduce tools and techniques for efficient resource utilization. Connect theoretical concepts with real-world applications in the commerce field.
Module 1 (Credit 1)	Introduction to Production Planning
Learning Outcomes	After learning the module, learners will be able to
	 Understand the concept and importance of production planning. Differentiate between various types of production systems.
Content Outline	 1.1 Definition, objectives, and significance. 1.2 Scope of production planning in commerce 1.3 Types of Production Systems- Job production, batch production, and mass production. 1.4 Choosing the appropriate production system for a business 1.5 Capacity Planning - Concept and importance of capacity utilization. 1.6 Tools for capacity planning - Resource Allocation and Scheduling 1.7 Key factors in resource allocation. 1.8 Basic concepts of production scheduling and prioritization
Module 2 (Credit 1)	Production Management
Learning Outcomes	After learning the module, learners will be able to • Familiarize with essential tools for managing production processes • Improve efficiency and reduce waste in production.
Content Outline	 2.1 Role of a production manager. 2.2 Key functions in production management 2.3 Lean Production and Waste Reduction- Principles of lean manufacturing. 2.4 Identifying and minimizing waste 2.5 Inventory Management -Types of inventories and their importance. Practical Problems on Inventory management 2.1 Inventory control methods (e.g., ABC analysis, EOQ model). 2.2 Quality Management -Importance of quality in production. 2.3 Basic concepts of quality control (e.g., Total Quality Management, Six

Sigma).

Internal – NIL

External – 50 Marks

- "Production and Operations" 2016. Management, K. Aswathappa & K. Shridhara Bhat, Himalaya Publishing House
- "Operations Management" 2018, R. Panneerselvam, Publisher: PHI Learning
- "Industrial Engineering and Production Management",2016, Martand Telsang, Publisher: S. Chand Publishing
- "Production and Operations Management" 2018, S.N. Chary, Publisher: Tata McGraw Hill
- "Essentials of Operations Management" 2014, Rajesh K. Jain, Publisher: VK Global Publications
- "Production and Operations Management" 2020, Upendra Kachru, Publisher: Excel Books
- "Operations Research: Principles and Practice" 2019, A. Ravindran, Don T. Phillips, and James J. Solberg (adapted by Indian editors), Wiley India
- "Principles of Management: Production and Operations" 2018, Dinkar Pagare, Publisher: Sultan Chand & Sons
- "Operations Management" Author: P. Rama Murthy, 2017, New Age International Publishers
- "Production Planning and Control" 2016 Prof. L.C. Jhamb, Publisher: Everest Publish

Semester: III 3.4-Minor stream

Course Title	Macro Economics
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	 Identify the various concepts of national income and their measurement. Discuss the Keynesian approach to effective demand Explain the post-Keynesian approach toward income determination and consumption function Summarize the different aspects of supply and demand of money
Module 1 (Credit 1)	National Income
Learning Outcomes	After learning the module, learners will be able to
	 Learn different concepts of national income Illustrate the circular flow of national income in closed and open economies. Appraise the different methods of national income Study the meaning and phases of trade cycles.
Content Outline	 1.1 Concepts of National Income - GNP, GDP, NNP, NDP, National Income - at Factor Cost and market price, Personal Income, Disposable Income. Per capita Income (PCI), Gross Value Added (GVA) 1.2 Measurement of National Income-Value Added Method, Income Method, Expenditure Method, Green Accounting Method 1.3 Circular flow of National Income in a closed economy and open economy 1.4 Meaning, characteristics, and Phases of Trade Cycles
Module 2(Credit 1)	Keynesian Economics Analysis
Learning Outcomes	After learning the module, learners will be able to
	 Grasp the principle of effective demand, aggregate demand, and supply. Analyze the Keynesian consumption function Explain the factors influencing the marginal efficiency of capital Learn the principle of the investment multiplier
Content Outline	 2.1 Determination of income and employment with the help of effective demand 2.2 Consumption Function: Average and Marginal Propensities to Consume and Save, subjective and objective factors determining propensity to consume, 2.3 Investment Demand – Marginal efficiency of capital- Meaning, Formula, Diagram & Factors affecting MEC, Relation between MEC & Rate of Interest 2.4 Principle of Investment Multiplier-assumption, leakages, and importance

After learning the module, learners will be able to • Explore the IS-LM model integrating commodity and money marketomatically the principle of the accelerator and its interaction with the multiplier. • Review the post-Keynesian theories of consumption, • Evaluate the short-run and long-run Philips curve Content Outline 3.1 Principle of Accelerator-Interaction between Multiplier and Accelerator 3.2 Derivation of IS curve and LM curve and determination of rate interest and national income within the framework of IS-LM M 3.3 Post-Keynesian Theories of Consumption – Dusenberry's Rela Income Hypothesis of Consumption, Modigliani Life Cycle Hypothesis 3.4 Philips Curve – meaning of Philips curve, short run, and long-philips curve Module 4 (Credit 1) Supply of and Demand for Money After learning the module, learners will be able to • Understand the determinants of money supply • Study the demand for money and its determinants.	
Analyze the principle of the accelerator and its interaction with the multiplier. Review the post-Keynesian theories of consumption, Evaluate the short-run and long-run Philips curve 3.1 Principle of Accelerator-Interaction between Multiplier and Accelerator 3.2 Derivation of IS curve and LM curve and determination of rate interest and national income within the framework of IS-LM M 3.3 Post-Keynesian Theories of Consumption – Dusenberry's Rela Income Hypothesis of Consumption, Modigliani Life Cycle Hypothesis 3.4 Philips Curve – meaning of Philips curve, short run, and long-philips curve Module 4 (Credit 1) Supply of and Demand for Money After learning the module, learners will be able to Understand the determinants of money supply Study the demand for money and its determinants.	
multiplier. Review the post-Keynesian theories of consumption, Evaluate the short-run and long-run Philips curve 3.1 Principle of Accelerator-Interaction between Multiplier and Accelerator 3.2 Derivation of IS curve and LM curve and determination of rate interest and national income within the framework of IS-LM N 3.3 Post-Keynesian Theories of Consumption – Dusenberry's Rela Income Hypothesis of Consumption, Modigliani Life Cycle Hypothesis 3.4 Philips Curve – meaning of Philips curve, short run, and long-philips curve Module 4 (Credit 1) Supply of and Demand for Money After learning the module, learners will be able to Understand the determinants of money supply Study the demand for money and its determinants.	of
Content Outline 3.1 Principle of Accelerator-Interaction between Multiplier and Accelerator 3.2 Derivation of IS curve and LM curve and determination of rate interest and national income within the framework of IS-LM M 3.3 Post-Keynesian Theories of Consumption – Dusenberry's Rela Income Hypothesis of Consumption, Modigliani Life Cycle Hypothesis 3.4 Philips Curve – meaning of Philips curve, short run, and long-philips curve Module 4 (Credit 1) Supply of and Demand for Money After learning the module, learners will be able to Understand the determinants of money supply Study the demand for money and its determinants.	of
Content Outline 3.1 Principle of Accelerator-Interaction between Multiplier and Accelerator 3.2 Derivation of IS curve and LM curve and determination of rate interest and national income within the framework of IS-LM N 3.3 Post-Keynesian Theories of Consumption – Dusenberry's Rela Income Hypothesis of Consumption, Modigliani Life Cycle Hypothesis 3.4 Philips Curve – meaning of Philips curve, short run, and long-philips curve Module 4 (Credit 1) Supply of and Demand for Money After learning the module, learners will be able to • Understand the determinants of money supply • Study the demand for money and its determinants.	of
Accelerator 3.2 Derivation of IS curve and LM curve and determination of rate interest and national income within the framework of IS-LM N 3.3 Post-Keynesian Theories of Consumption – Dusenberry's Rela Income Hypothesis of Consumption, Modigliani Life Cycle Hypothesis 3.4 Philips Curve – meaning of Philips curve, short run, and long-rephilips curve Module 4 (Credit 1) Supply of and Demand for Money After learning the module, learners will be able to • Understand the determinants of money supply • Study the demand for money and its determinants.	of
interest and national income within the framework of IS-LM N 3.3 Post-Keynesian Theories of Consumption – Dusenberry's Relation Income Hypothesis of Consumption, Modigliani Life Cycle Hypothesis 3.4 Philips Curve – meaning of Philips curve, short run, and long-philips curve Module 4 (Credit 1) Supply of and Demand for Money After learning the module, learners will be able to • Understand the determinants of money supply • Study the demand for money and its determinants.	of
3.4 Philips Curve – meaning of Philips curve, short run, and long-nephilips curve Module 4 (Credit 1) Supply of and Demand for Money After learning the module, learners will be able to • Understand the determinants of money supply • Study the demand for money and its determinants.	Iodel
Module 4 (Credit 1) Learning Outcomes After learning the module, learners will be able to • Understand the determinants of money supply • Study the demand for money and its determinants.	un
 Understand the determinants of money supply Study the demand for money and its determinants. 	
Study the demand for money and its determinants.	
• Evaluate the theories of the value of money	
Analyze the various aspects of inflation	
Content Outline 4.1 Supply of money –determinants of money supply, veloc circulation of money, RBI measures of money supply– M1, M & M4.	
4.2 Concept of Demand for money, Keynes's theory of lice	uidity
preference	
4.3 Value of money – Fisher's Cash transactions approach, Camb	idge's
Cash Balance approach	
4.4 Inflation – Definition and Types of inflation, Cost-Pusi Demand-Pull Inflation, Causes, Effects & Measures to c inflation, Concept of Deflation and Stagflation.	

Internal – 50 Marks

Sr. No	Activities	Marks
1	National Income- Practical Assignment- Estimate India's national	15
	income using hypothetical or real data by applying any one method:	
	Value Added, Income, Expenditure	
2	Keynesian Economics-Case Study Discussion-Analyze a real-world	15
	example of changes in aggregate demand and their impact on	
	employment.	
3	Post-Keynesian Economics-Debate-Topic: "The Philips Curve is no	10
	longer relevant in modern macroeconomics."	
4	Supply & Demand for Money-Real-world Analysis -Analyze any	10
	recent monetary policy announced by the RBI and relate it to theories	
	discussed	

	Total 50 Marks	50

External – 50 Marks

- Ahuja, H.L. (2019); Macro Economics, Theory and Policy, S. Chand and Co. Ltd.
- Sheth, M.L (2020)., Monetary Economics, MONETARY ECONOMICS -(TEXT)-For Graduate Honours and Post-Graduate Classes of Indian Universities and the I.A.S., I.E.S., I.S.S., C.A. & C.A. L.L.B. Examinations back , Lakshmi Narain Agarwal,
- Samuelson, P. A., & Nordhaus, W. D. (2020). Economics (20th ed.). McGraw-Hill Education.
- Mankiw, N. G. (2021). Macroeconomics (10th ed.). Worth Publishers.
- Dornbusch, R., Fischer, S., & Startz, R. (2018). Macroeconomics (13th ed.). McGraw-Hill Education.
- Kuznets, S. (1934). National Income, 1929-1932. National Bureau of Economic Research.
- Schumpeter, J. A. (1939). Business Cycles: A Theoretical, Historical, and Statistical Analysis of the Capitalist Process. McGraw-Hill.
- Keynes, J. M. (1936). The General Theory of Employment, Interest, and Money. Macmillan.
- Hicks, J. R. (1937). Mr. Keynes and the "Classics": A Suggested Interpretation. Econometrica, 5(2), 147-159.
- Harrod, R. F. (1939). An Essay in Dynamic Theory. The Economic Journal, 49(193), 14-33.
- Modigliani, F. (1944). Liquidity Preference and the Theory of Interest and Money. Econometrica, 12(1), 45-88.
- Tobin, J. (1958). Liquidity Preference as Behavior Towards Risk. The Review of Economic Studies, 25(2), 65-86.
- Duesenberry, J. S. (1949). Income, Saving, and the Theory of Consumer Behavior. Harvard University Press.
- Modigliani, F., & Brumberg, R. H. (1954). Utility Analysis and the Consumption Function: An Interpretation of Cross-Section Data. Post-Keynesian Economics, 1(1), 388-436.
- Phillips, A. W. (1958). The Relation Between Unemployment and the Rate of Change of Money Wages in the United Kingdom, 1861-1957. Economica, 25(100), 283-299.
- Fisher, I. (1911). The Purchasing Power of Money: Its Determination and Relation to Credit, Interest, and Crises. Macmillan.
- Marshall, A. (1923). Money, Credit, and Commerce. Macmillan.
- Keynes, J. M. (1936). The General Theory of Employment, Interest, and Money. Macmillan.
- Friedman, M. (1956). The Quantity Theory of Money: A Restatement. In Studies in the Quantity Theory of Money. University of Chicago Press.
- Mishkin, F. S. (2019). The Economics of Money, Banking, and Financial Markets (12th ed.).
 Pearson.

Semester: III 3.4 -Minor Stream

Course Title	Business Law I
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	 Understand the core principles of major Indian business laws including the Indian Contract Act, Sale of Goods Act, Indian Partnership Act, and the Negotiable Instruments Act. Analyze and apply legal provisions related to contracts, sales transactions, partnerships, and negotiable instruments in practical business scenarios. Develop the ability to resolve legal disputes and ensure compliance with relevant business laws in commercial settings. Enhance critical thinking and problem-solving skills in the context of business law, promoting ethical decision-making and risk management.
Module 1 (Credit 1):	Indian Contract Act, 1872 – I
Learning Outcomes	After learning the module, learners will be able to
	 Understand key concepts related to agreements and contracts, including the distinction between valid, void, voidable, contingent, quasi contracts, and e-contracts, as well as the differences between an agreement and a contract. Analyze the essentials of an offer and acceptance, including the definition, types of offers (counter offer, standing/open offer), and conditions for valid proposal, acceptance, and revocation. Evaluate the principles of capacity to contract, consent, and free consent, understanding the legal requirements for a contract to be binding, along with the significance of consideration and void agreements. Apply the laws of contract termination and remedies for breach, including understanding agreements in restraint of trade, wagering agreements, quasi contracts, and the legal consequences of contract discharge.
Content Outline	 1.1Definitions, Agreement, kinds of Agreements, 1.2Contract- kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract and E-contract, distinguish between Agreement and Contract. 1.3Offer or Proposal- Definition, Essentials of Valid proposal or offer, counter offer, Standing or open offer, distinguish between offer and invitation to offer, 1.4Acceptance- Definition, Essentials of a valid acceptance, Promise. 1.5Communication of Offer and acceptance and Revocation. 1.6Capacity to contract (Sec 10-12), Consent and Free Consent (Sec 13-22)

	1.7Consideration (Sec 2 and 25) and Void Agreements (Sec 24-30) 1.8Agreement in restraint of trade, Wagering Agreements, Quasi Contracts 1.9Discharge/Termination of Contracts, Remedies of Breach
Module 2 (Credit 1):	Indian Contract Act, 1872 – II
Learning Outcomes	After learning the module, learners will be able to
	 Understand the key principles of indemnity, guarantee, bailment, pledge, and agency as outlined in the relevant sections of Indian law. Analyze the rights, duties, and liabilities of parties involved in indemnity, guarantee, bailment, pledge, and agency relationships. Apply the provisions of these laws to real-world business scenarios, ensuring compliance and resolving disputes effectively. Evaluate the legal consequences of breaches or disputes in indemnity, guarantee, and bailment, pledge, and agency agreements.
Content Outline	2.1 Law of Indemnity and Guarantee (Sec 124-132, 147) 2.2 Law of Bailment and pledge (Sec 148,152-154,162, 172,178-179) 2.3 Law of Agency (Sec 182-185 & 201-209)
Module 3 (Credit 1):	The Sale of Goods Act, 1930
Learning Outcomes	After learning the module, learners will be able to
	 Identify the distinction between a sale and an agreement to sell, including the concepts of goods, contract of sale, and ownership. Understand the formation of a sale contract, and its conditions and warranties under the Sale of Goods Act. Apply legal provisions regarding the transfer of property in goods, risk, and delivery of goods. Analyze the remedies available for breach of contract in the sale of goods, such as damages, rejection, and specific performance. Understand and differentiate between the rights of an unpaid seller and the remedies for the same.
Content Outline	 3.1 Contract of sale, 3.2 Meaning and difference between sale and agreement to sell, 3.3 Conditions and warranties, 3.4 Transfer of ownership in goods including sale by a non-owner, 3.5 Unpaid seller – meaning, 3.6 Rights of an unpaid seller against the goods and the buyer
Module 4 (Credit 1)	The Negotiable Instruments Act 1881
Learning Outcomes	After learning the module, learners will be able to

	 Understand the concept of negotiable instruments and their types (e.g., promissory notes, bills of exchange, and cheques). Analyze the essential elements of negotiable instruments, including the roles and responsibilities of the parties involved. Interpret the provisions related to the transfer and negotiation of negotiable instruments, including endorsements and holder in due course. Examine the legal consequences of dishonor of negotiable instruments, including penalties for dishonor due to insufficient funds. Demonstrate practical knowledge regarding the legal procedures in cases involving the dishonor of instruments and remedies such as filing a case under Section 138 of the Negotiable Instruments Act. 	
Content Outline	4.1 Definition, Features, Types, Parties of Negotiable Instruments:	
	Promissory Note, bill of exchange, Cheque (Definition and Types)	
	4.2 Endorsement: Types of Endorsement	
	4.3 Holder and Holder in Due Course, Privileges of Holder in Due Course	
	4.4 Dishonor of Negotiable Instruments: Modes, Consequences, Notice of	
	Dishonor; Noting and Protesting	
	4.5 Discharge of Negotiable Instruments: Meaning and Modes	

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Indian Contract Act	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Sale of Goods Act	15
3	Presentations/ Case Study/ Role Play: Indian Contract Act, 1872 – II	10
4	Quiz/ Debate: Negotiable Instruments Act	10
	Total 50 Marks	50

External – 50 Marks

- Bangia, R. K. (2021). Law of contract Part I & II. Allahabad Law Agency.
- Bangia, R. K. (2021). Negotiable Instruments Act. Allahabad Law Agency.
- Bhashyam, & Adiga. (2020). *The Negotiable Instruments Act* (20th ed.). LexisNexis.
- Kuchhal, M. C. (2022). *Business law* (7th ed.). Vikas Publishing House.
- Pollock, & Mulla. (2019). *The Sale of Goods Act & The Indian Partnership Act* (12th ed.). LexisNexis.
- Singh, A. (2022). *Law of contract & specific relief* (13th ed.). Eastern Book Company.

Semester III 3.4-Minor stream

5.4-Willor Stream	
Course Title	Business Accounting I
Course Credits	4
C	After going through the course, learners will be able to
Course Outcomes	 Understand the basic concept of consignment and its accounting treatment. Analyze the accounting treatments for the admission and retirement or death of a partner. Examine the procedure of conversion of partnership firm into a Ltd company.
	• Examine the procedure of issue of shares.
Module 1 (Credit 1)	Consignment Accounting
Learning	After learning the module learners will be still to
Outcomes	After learning the module, learners will be able to Understand the impact of globalization where business is carried out on a large
	scale across various geographies with the help of agents.
	 Learn the expansion of business and maximization of profits by increasing sales
	through agents.
	To make use of agents to capture the market and minimize overhead costs.
	Theory-
Content Outline	1.1 Meaning of various terms such as- consignment sale, consignor, consignee, account sale, Pro-forma invoice etc.
	1.2 Difference between sale and consignment
	1.3 Concept of normal and abnormal loss, commission on sales and valuation of
	closing stock. 1.4 Advantages and other features of consignment sale.
	1.4 Advantages and other reatures of consignment sale.
	Problems on-
	1.5 Accounting treatment and accounting entries in the books of consignor and consignee
	1.6 Preparation of ledger accounts in the books of consignor and consignee including valuation of normal and abnormal losses and recording the valuation of closing stock.
Module 2 (Credit 1)	Partnership Final Accounts based on Adjustment of
	Admission of Partner and Retirement/Death of Partner
Learning Outcomes	After learning the module, learners will be able to

1	
	Understand Partnership as a form of business organization
	Understand the legal aspects of partnership
	• Understand the adjustments and journal entries and effects of the adjustments to
	Final Accounts
	Understand the adjustments related to Goodwill and Reserves on admission of a
	partner
	Prepare the accounting treatments after Admission of a partner into the firm The arms.
Content Outline	Theory-
Content Outline	2.1 Introduction to partnership as a form of business organization.2.2 Concept of Partnership deed. Main provisions in the Indian Partnership Act.,
	Rights & duties of partners,
	2.3 Provisions governing admission of a partner.
	2.4 Provisions governing retirement or death of a partner.
	2.5 Effect on Profit sharing ratio. Legal representative of the dead partner.
	Problems on-
	2.6 Revaluation of Assets and Liabilities on Admission/Retirement
	2.7Adjustments related to Goodwill and Reserves
	2.8 Preparation of Ledger Accounts and final accounts after admission of a partner/
	Retirement/Death of a Partner
Module 3 (Credit 1)	Conversion / Sale of a Partnership Firm into a Ltd.
	Company
Learning Outcomes	After learning the module, learners will be able to
	 Compute the Purchase Consideration.
	• Prepare Ledger Accounts and Balance Sheet of New Firms after amalgamation.
Content Outline	Theory-
	3.1 Legal Provisions for Conversion
	3.2 Procedure for Conversion
	3.3Accounting Treatment of Conversion
	Problems on -
	3.1 Realization method only
	3.2 Calculation of New Purchase consideration,3.6 Preparation of Journal / Ledger Accounts of firms.
Module 4 (Credit 1)	Issue of Shares
Wiodule 4 (Credit 1)	Issue of Shares
Learning Outcomes	After learning the module, learners will be able to
	 Understand the procedure of issue of shares;
	• Compute the share money in lump sum or in two or more instalments;
	• Calculations of issue of shares at par, at premium, or at discount
	 Calculations of issue of shares at par, at premium, or at discount Pass journal entries to record the issue of shares

Content Outline	Theory
	4.1 Issue of Shares, Introduction, Definition,4.2 Company Finance,4.3 Kinds of Shares,4.4 Different modes of raising capital,
	4.5 Public issue,4.6 Allotment of shares. Problems on:
	 4.7 Calculations of issue of shares at par, at premium, or at discount 4.8 Accounting Treatment, Journal, Ledger 4.9 Preparation of Balance sheet with treatment of calls in advance, calls in arrears.

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Consignment Accounting	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Partnership Final Accounts	15
3	Presentations/ Case Study: Conversion / Sale of a Partnership Firm into a Ltd Company	10
4	Quiz/ Debate: Issue of Shares	10
	Total 50 Marks	50

External - 50 Marks

- Agarwal, S. P. (2017). Advanced financial accounting. Taxmann Publications.
- Gupta, R. L., & Radhaswamy, M. (2018). Advanced accountancy (Vol. 2). Sultan Chand & Sons.
- Hanif, M., & Mukherjee, S. (2016). Advanced accounting (Vol. 2). Tata McGraw-Hill Education.
- Jain, S. P., & Narang, K. L. (2017). Advanced financial accounting. Kalyani Publishers.
- Maheshwari, S. N., & Maheshwari, S. K. (2019). *Advanced accountancy* (Vol. 2). Vikas Publishing House Pvt. Ltd.
- Mookherjee, A. (2018). Advanced financial accounting. PHI Learning Pvt. Ltd.
- Reddy, A. K. (2017). Advanced financial accounting. Himalaya Publishing House.
- Shukla, M. C., & Grewal, T. S. (2019). Advanced accounts (Vol. 2). S. Chand & Company Ltd.
- Shukla, M. C., & Grewal, T. S. (2018). Advanced accountancy (Vols. 1 & 2). S. Chand Publication

Semester: III 3.4-Minor stream

Course Title	Introduction to Entrepreneurship
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	 Understand the fundamental concepts of entrepreneurship. Develop an entrepreneurial mind set and problem-solving skills. Learn how to create and manage a business plan. Analyze the role of innovation in business success. Explore financing options and risk management strategies.
Module 1 (Credit 1)	Entrepreneurship
Learning Outcomes	After learning the module, learners will be able to
	 Understand the concept of entrepreneurship and its impact on economic and social development. Recognize the role of entrepreneurs in driving innovation and economic growth.
Content Outline	 1.1 Definition and importance of entrepreneurship 1.2 Characteristics of successful entrepreneurs 1.3 Role of Entrepreneur in economic development 1.4 Types of Entrepreneurs
Module 2 (Credit 1)	Introduction to Project
Learning Outcomes	After learning the module, learners will be able to
	 Understand the meaning and classification of projects. Gain knowledge of the project lifecycle and key stages.
Content Outline	2.1 Meaning and Definition 2.2 Project Classification 2.3 Project Lifecycle 2.4 Steps in project formulation 2.5 Contents of Project Report
Module 3 (Credit 1)	Women Entrepreneurs
Learning Outcomes	After learning the module, learners will be able to

	 Understand the concept of women entrepreneurship and its significance. Identify the key factors that motivate women to start businesses.
Content Outline	 3.1 Introduction 3.2 Factors inducing women Entrepreneurs 3.3 Problems and Solutions 3.4 Various schemes and assistance given to women Entrepreneurs.
Module 4 (Credit 1)	Support and Assistance for Entrepreneur
Learning Outcomes	After learning the module, learners will be able to
	 Understand the role of commercial banks and financial institutions in supporting entrepreneurs. Gain knowledge about various government agencies providing institutional support.
Content Outline	 4.1 Commercial Banks SIDBI, SFC, RBI 4.2 Institutional Support- DIC, NSIC, SIDCO, NABARD, SSIC, TCO, 4.3 Concept of Micro Finance 4.4 SKS Microfinance (India) 4.5 Small Finance Bank (SFB)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Introduction to Project	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: History and Growth of Entrepreneurship	15
3	Presentations/ Case Study: Women Entrepreneurs	10
4	Quiz/ Debate: Support and Assistance for Entrepreneur	10
	Total 50 Marks	50

External – 50 Marks

- Gordon, E., & Natrajan, K. (2005). Entrepreneurship development. Himalaya Publishing House.
- Gupta, C. B., & Srinivasan, N. P. (2015). Entrepreneurship development. Sultan Chand & Sons.
- Khanka, S. S. (2016). Entrepreneurial development. S. Chand & Co.
- Vaz, M. (2014). Entrepreneurship development. Manan Prakashan

Semester: III 3.5-OEC

Course Title	Customer Relationship Management (CRM)	
Course Credits	2	
Course Outcomes	After going through the course, learners will be able to	
	 Understand the fundamentals of Customer Relationship Management (CRM), explaining its concept and recognizing its significance in driving business success. Analyze CRM systems by differentiating between various types, including Operational, Analytical, and Collaborative, and understanding their applications in business Build and maintain customer relationships by identifying effective strategies for acquiring and retaining customers while fostering loyalty and trust. Familiarize with customer needs by analyzing their expectations and delivering personalized and effective CRM solutions. Evaluate the benefits of effective CRM by assessing the advantages of implementing strong practices that enhance customer satisfaction and drive business growth. 	
Module 1 (Credit 1):	Introduction to Customer Relationship Management	
Learning Outcomes	After learning the module, learners will be able to	
	 Understand the definition and importance of CRM in business. Learn the different types of CRM systems. Recognize the benefits of implementing CRM strategies. 	
Content Outline Module 2 (Credit 1):	1.1 What is Customer Relationship Management (CRM)? 1.2 Importance of CRM in business 1.3 Key concepts in CRM 1.4 Types of CRM systems (Operational, Analytical, Collaborative) 1.5 Benefits of effective CRM Building Customer Relationships	
Learning Outcomes	After learning the module, learners will be able to	
	 Learn the difference between customer acquisition and retention. Understand the importance of customer loyalty and trust. Identify techniques to personalize customer interactions and build lasting relationships. 	
Content Outline	2.1 Customer acquisition vs. Customer retention 2.2 Customer loyalty and trust 2.3 Understanding customer needs and expectations 2.4 Personalization in CRM	

Internal – NIL

External – 50-Marks

- Buttle, F. (n.d.). Customer relationship management: Concepts and tools. Wiley India.
- Goodman, J. A. (n.d.). *The customer experience 3.0*. Pearson.
- Gupta, R. K. (n.d.). Customer loyalty: Toward an empirical approach. Sage Publications.
- Kumar, V., & Reinartz, W. (n.d.). Customer relationship management. Pearson Education.
- Nigam, S., & Rajpal, S. (n.d.). Customer relationship management in the digital age. Sage Publications.
- Shajahan, S. (n.d.). Essentials of customer relationship management. Wiley India.
- Shankar, G., & Lalitha, A. (n.d.). *Relationship marketing and customer relationship management*. Wiley India.
- Sheth, J. N., & Sisodia, R. S. (n.d.). *Customer relationship management: A managerial perspective*. Tata McGraw-Hill Education.
- Soni, S. (n.d.). Customer relationship management: A strategic approach. Jaico Publishing House.

Course Syllabus Semester: III 3.5 OEC

Course Title	Introduction to Advertising
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
Course outcomes	
	• Understand the fundamentals of advertising, including its role and key principles.
	 Develop strategies for designing and implementing impactful advertising campaigns.
	 Analyze the process of brand building and learn techniques to create and sustain strong brands.
	• Explore special-purpose advertising units and their applications in various industries.
	• Evaluate the effectiveness of advertising initiatives and optimize campaigns for better results.
Module 1 (Credit 1) Introduction to Advertising	
Learning Outcomes	After learning the module, learners will be able to
	 Understand the fundamentals of advertising, including its principles, mediums, and role in influencing consumer behavior and market trends. Gain foundational knowledge of brand building and learn to create effective, audience-tailored advertisements using various advertising strategies and special-purpose units.
Content Outline	 1.1 Advertising: Concept, Features, Evolution of Advertising, Active Participants, Benefits of advertising to Business firms and consumers. 1.2 Classification of advertising: Geographic, Media, Target audience and Functions. 1.3 Integrated Marketing Communications (IMC)- Concept, Features, Elements, Role of advertising in IMC 1.4 Economic Aspect – Effect of advertising on consumer demand, competition and price. Waste in advertising. 1.5 Social Aspect – Advertising and Cultural values, Ethical and Social
	issues in advertising, Advertising and Standard of living.
Module 2 (Credit 1) Advertising Brand Building and Special Purpose Advertising	
Learning Outcomes	After learning the module, learners will be able to

	 Evaluate the principles and techniques of advertising, including its role in brand building and consumer engagement. Create effective brand-building strategies and create impactful advertisements tailored to specific purposes and audiences.
Content Outline	 2.1 Brand Building: The Communication Process, AIDA Model, Role of advertising in developing Brand Image and Brand Equity, and managing Brand Crises. 2.2 Special purpose advertising: Rural advertising, Political advertising, Advocacy advertising, Corporate Image advertising, Green Advertising – Features of all the above special purpose advertising. 2.3 Trends in Advertising: Media, Ad spends, Ad Agencies, Execution of advertisements.

Internal – NIL

External – 50-Marks

- Arens, W., Weigold, M., & Arens, C. (2017). *Contemporary advertising* (15th ed.). McGraw-Hill Higher Education.
- Belch, G., & Belch, M. (2015). *Advertising and promotion: An integrated marketing communications perspective* (10th ed.). McGraw-Hill Education.
- Keller, K. L. (2013). Strategic brand management (4th ed.). Pearson Education Limited.
- Singh, R., & Sharma, S. (2006). Advertising: Planning and implementation. Prentice Hall.

Semester: III 3.5- OEC

Course Title	Introduction to Export Marketing
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	 Understand the fundamentals and Importance of Export Marketing. Acquaint the students with the knowledge of composition and direction of India's Export trade Gain knowledge of various trade barriers and trading blocs in the International market Develop understanding about India's Foreign Trade Policy & Export Promotion Organizations. Equip students about the knowledge of role of logistic in the International trade & Role of technology in emerging export marketing.
Module 1 (Credit 1):	Fundamentals of Export Marketing
Learning Outcomes	After learning the module, learners will be able to
	 Understand fundamentals of export marketing and its significance. Acquaint knowledge of composition and direction of India's Export Trade Learn about trade barriers and trading blocs in the International Market Evaluate Foreign Market Selection Process
Content Outline	1.1 Concept and Significance of Export Marketing 1.2 Composition and Direction of India's Export trade 1.3 Trade barriers and Trading Blocs in the International Markets 1.4 World Trade Organization and – Objectives & Functions 1.5 Foreign Market Selection Process
Module 2 (Credit 1):	India's Foreign Trade Policy & Export Promotion Organisations
Learning Outcomes	After learning the module, learners will be able to

	 Understand India's Foreign Trade Policy and Trade Facilitations Gain knowledge of various export promotions organization and Export marketing organizations Learn students about knowledge of role of logistic in International trade its challenges and solutions Understand role of technology in emerging trends
Content Outline	2.1 India's foreign Trade policy 2015-20 -Highlights & Implications 2.2 Objectives of India's foreign trade policy 2.3 Benefits to the status holders 2.4 Export Promotions organizations & Export Marketing organizations 2.5 Role of logistic in International trade its challenges and solutions 2.6 Role of technology in emerging trends

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

- Export management, Balagopal, 2015, T.A.S. (Himalaya publishing house)
- Export Import Procedure & Documentation. N.G. Kale, 2017, (Vipul prakashan)
- Export Marketing. Vaz, Michael.2018, (Manan Prakashan)
- International Trade Policy. Robertson, David, 2014, (McMilan publication)
- International Trade theory & practice. P.N. Roy. 2015, (Wiley Eastern Lt.)
- International Trade & export management. Cherunilam Frances, 2016, (Himalaya publishing House)
- Export Marketing. Rathar. 2018, (Himalaya Publishing House)
- Aarthvyavastha. Ramnaresh Pandey2015, (Atlantic Publisher & Distributors)
- Articles from WTO, UNCTAD, and World Bank Reports

Course Syllabus: Semester: III

3.5 OEC

Course Title	Industrial Psychology - Organizational Behaviour
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	Understand the foundations of Organizational Behaviour
	Link managerial roles to organizational demands
	Map attitudes that influence work behaviour
	Outline factors affecting work behaviour
Module 1 (Credit 1) Org	ganisational Behaviour
Learning Outcomes	After learning the module, learners will be able to
	Appraise the contributions of various disciplines to Organizational behaviour
	Analyse the roles and challenges of managing organizational behaviour
Content Outline	 1.1 What is Organisational behaviour. Importance of interpersonal skills Disciplines contributing to the field of OB
	 Management and Organisational Behaviour Challenges and Opportunities in OB
Module 2 (Credit 1) At	titudes at Workplace
Learning Outcomes	After learning the module, learners will be able to
	Infer attitudes underlying patterns of work behaviour
	Utilize understanding of job attitudes to increase job satisfaction
Content Outline	2.1 Introduction to the concept of attitudes 2.2 Attitudes and behaviour 2.3 Job Attitudes 2.4 Job Satisfaction

Internal Exam -Nil

External Exam -50 Marks

References:

1. Robbins, S.P, and Judge, T.A. (2016). Organizational Behavior, 17th Edition. Pearson Prentice Hall, New Delhi. India

Additional Texts:

- Butler, M and Rose, E (2011) Introduction to Organisational Behaviour. Jaico Publishing House, Mumbai. Clegg, S., Korberger, M and Pitsis, T (2012) Managing and Organizations: An Introduction to Theory and Practice. Sage Publications, New Delhi.
- Cooper, C.L (2011) Organizational Health and Wellbeing. Vol 1, 2, 3. Sage Publications, New Delhi
- Muchinsky, P. (8th Edition). Psychology Applied to Work.
- Robbins, S., Judge, T. & Sanghi, S. (2009). Organizational Behavior (13th Ed). Pearson Prentice Hall
- Luthans, F. (2008). Organizational Behavior (11th Ed). Mc Graw Hill International Edition. ISBN: 978-007-125930-9. Singapore.
- Singh, K. (2015). Organizational Behavior. Texts and Cases (3rd Ed). Vikas Publishing House Pvt. Ltd. New Delhi

Semester: III 3.5 -OEC

Course Title	Marketing Management
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	 Understand and analyze the Concept and Significance of Marketing Management. Familiarize with Marketing System mechanism and role of International Marketing Management Prepare Strategic Marketing Management, & Difference between Marketing Management & Strategic Marketing Management. Know and analyze Changing Marketing Scenario
Module 1 (Credit-1) IN	TRODUCTION TO MARKETING MANAGEMENT
Learning Outcomes	After learning the module, learners will be able to:
	 Understand the Nature, Concepts of Marketing Know the Functions and Importance of Marketing Management Evaluate the Strategic Marketing Management & difference Between Traditional Marketing Management
Content Outline	1.1 Marketing Management-Meaning and Nature of Marketing Management. 1.2 Functions and Importance of Marketing Management, 1.3 Concepts of Marketing, 1.4 Strategic Marketing Management, Difference between Marketing Management & Strategic Marketing Management
Module 2 (Credit 1)	Marketing Planning & Changing Marketing Environment
Learning Outcomes	After learning the module, learners will be able to
	 Acquaint the students with Marketing Planning & its process. Understanding Marketing Mix. Identifying & Analyzing Sales forecasting. Know the factors Basis of segmentation.
Content Outline	 2.1 Marketing Planning-Concept, Significance & Process of Marketing Planning. 2.2 Marketing Mix- Meaning and Elements of Marketing Mix. 2.3 Sales forecasting-Concept, Methods and Importance. 2.4 Market Segmentation-Meaning, features, and Basis of segmentation.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

- Philip Kotler, (2015). Marketing Management. Pearson Education Asia, Prentice Hall, 12thedition.
- Philip Kotler & Kevin Keller, (2016). Marketing Management, 4Th edition.
- Rajan Saxena, (2015). Marketing Management, Tata McGraw Hill Education Private Limited New Delhi, 4th Edition.
- Pride William M. & Ferrell O.C. (2015). Marketing Concepts and Strategies, Biztantra, New Delhi, Twelfth edition.
- Peter Drucker, (2014). Management Challenges for the 21St Century, Harper Collins Publishers, New York,
- Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2022). Marketing Management. Pearson.
- Dr. S. L. Gupta & Sumitra Pal, (2020) Consumer Behavior- An Indian Perspective (4nd Edition), Sultan Chand & Sons.
- Philip Kotler, Principles of Marketing Management (19th Edition), Pearson.

Semester: III 3.5 -OEC

Course Title	Industrial Statistics
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	Apply concepts of probability and solve the problems
	 Apply concepts of binomial, Poisson and normal distribution for problems.
	Application of decision theory.
	• Solve the problems using expected monetary value.
Module 1 (Credit 1)	Theory of Probability
Learning Outcomes	After learning the module, learners will be able to
	Understand the concept of Probability.
	Solve simple Probability Questions
Content Outline	1.1 Approaches to the calculation of probability.
	1.2 Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required).
	1.3 Conditional probability and Bayes' Theorem (Proof not required).
	1.4 Expectation and variance of a random variable.
Module 2 (Credit 1)	Probability Distributions
Learning Outcomes	After learning the module, learners will be able to
	Understand different probability distributions and their properties Solve problems of different probability distributions.
	Solve problems of different probability distributions
Content Outline	2.1 Binomial distribution: Probability distribution function, Constants,
	Shape, Fitting of binomial distribution 2.2 Poisson distribution: Probability function, (including Poisson
	approximation to binomial distribution), Constants, Fitting of
	2.3 Poisson distribution
	2.4 Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

• Statical techniques by S.P Gupta Sultan and Chand Prakashan.

SNDTWU Faculty of Commerce- B.COM in Tourism Management Syllabus w.e.f. 2024-25

Semester: III 3.5-OEC

Course Title	Basics of Co-operative Management
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	 Understand the fundamental concepts and principles of co-operation. Analyze the types of co-operative institutions and their functions. Evaluate the significance of agriculture co-operatives and their role in rural development. Differentiate between various forms of co-operatives and understand relevant legal frameworks.
Module 1 (Credit 1)	Co-operative movement in India
Learning Outcomes	After learning the module, learners will be able to
	 Define the meaning, definition, and features of co-operation. Differentiate between the principles of co-operation and other economic principles. Analyze the role of co-operation in economic development in India. Evaluate the functions and importance of each type of co-operative institution.
Content Outline	 1.1 Introduction to Co-operative movement in India Meaning and definition of co-operation. 1.2 Features of co-operation. 1.3 Historical development and principles of co-operation. 1.4 Contribution of co-operatives to economic growth in India. 1.5 Overview of co-operative institutions
2 Module 2 (Credit 1)	Agricultural Co-operatives.
Learning Outcomes	After learning the module, learners will be able to
	 Explain the structure and functions of agricultural co-operatives. Assess challenges faced by co-operatives like NAFED and suggest remedies. Analyze the significance of co-operative farming and its limitations. Evaluate the relevance of single-purpose and multi-purpose co-operatives in the modern economy.

Content Outline	2.1 Structure and functions of agricultural co-operatives.
	2.2 Co-operative Marketing- Structures, Functions, Problems & remedies
	2.3 NAFED: Functions, problems, and remedies.
	2.4 Types and issues in co-operative farming.
	2.5 Single-purpose vs multi-purpose co-operatives
	2.6 Summary of key co-operative laws in India.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal - NIL

External – 50-Marks

- "India's Producer Companies & Small Farmers" Performance & Prospects (2023)
- "Principles of Cooperative Management" by B.S. Mathur. (2015)
- "Principles & Practices of Cooperative Marketing" Dr. B.K.Patil (2023)
- A Handbook of all Cooperatives Exams 2023 Edition (2023)
- Mathur G. R.: Co-operatives In India
- Sharada V.: The Theory of Co-operation (2012)
- New Dimension of Cooperative Management by G.S. Kamat (1978 & 2003)
- Cooperative Management & Administration by V.Kulandaisamy (2000 & 2002)
- Professional Management for the Cooperatives by A.K Shah
- Cooperative Democracy in Action by O.R. Krishnaswamy
- "Cooperative Management" by S Nakkiran (2006)
- Principles & Practices of Cooperative Management by G.S. Kamat
- Management Cooperative Enterprises by S.K.Sinha & R. Sahaya (1981)
- Theory, History & Practices of Cooperation by R.D. Bedi

Semester: III 3.5-OEC

Course Title	Introduction to Treasury & Risk Management
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	 Demonstrate a thorough understanding of treasury management principles and practices. Define treasury management, explain its scope, and describe its key functions, including cash management, liquidity management,
	 financing, and risk management Assess the various types of financial risks (interest rate, currency, and commodity risk) and develop hedging strategies.
	• Identify financial risks in treasury operations and implement appropriate hedging strategies using derivatives to mitigate interest rate, currency, and commodity risks
	• Assess the organizational structure of a treasury function, understand the role of Treasury Management Systems (TMS), and apply best practices in corporate governance and strategic financial decision-making.
Module 1 (Credit 1):	Introduction to Treasury Management
Learning Outcomes	After learning the module, learners will be able to
	 Define treasury management, outline its key functions and describe its role in corporate governance and strategy. Evaluate the organizational structure of a treasury function and understand the role of Treasury Management Systems in enhancing
	efficiency and control.
Content Outline	 1.1 Definition and scope of treasury management. 1.2 Key functions of a treasury department (cash management, liquidity management, financing, and risk management). 1.3 Role of the treasury in corporate governance and strategy. 1.4 Overview of Treasury Management Systems (TMS). 1.5 Organizational structure of a treasury function.
Module 2 (Credit 1):	Risk Management in Treasury
Learning Outcomes	After learning the module, learners will be able to
	Recognize key financial risks, including interest rate risk, currency risk, and commodity risk, and apply appropriate measurement techniques to evaluate their impact.

	Implement hedging strategies using derivatives and apply effective risk management techniques to mitigate market and operational risks in treasury operations.
Content Outline	 2.1 Financial risk identification and measurement (interest rate risk, currency risk, commodity risk). 2.2 Hedging strategies using derivatives (forward contracts, options, and swaps). 2.3 The role of treasury in managing market risk and operational risk. 2.4 Interest rate and currency risk management techniques. 2.5 Case studies on risk management in treasury operations.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

- Bragg, S. M. (2020). Treasury management: The practitioner's guide.
- Brown, A. (2024). Financial risk management for dummies. American Broadcast Journal.
- Hong Kong Institute of Bankers (HKIB). (2021). Corporate treasury management.
- Myint, S., & Famery, F. (2018). The handbook of corporate financial risk management.
- Viswanath, P. V. (2016). *Treasury management: A practitioner's guide*. Macmillan Education, Indian Institute of Banking.

Semester: III 3.5-OEC

Course Title	Principles of Economic Systems and Freedom
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	• Understand the evolution and classification of economic systems and their impact on economic activities.
	• Analyze the role of incentives in various economic systems and their effect on economic decision-making.
	• Evaluate the efficiency criteria of different economic systems and their importance in economic growth.
	• Assess the significance of economic freedom and its role in the smooth functioning of an economy.
	• Develop a comparative understanding of different economic systems concerning social justice and development
Module 1(Credit 1)	: Introduction to Economic System
Learning Outcomes	After learning the module, learners will be able to
	Define and explain the concept of an economic system.
	 Classify different types of economic systems (Capitalism, Socialism, and
	Mixed Economy).
	• Understand the functions and importance of economic systems in
	resource allocation.
	Analyze the relationship between economic systems and social justice.
Content Outline	1.1 Economic System- meaning & Definition, Evolution of Economic
	System 1.2 Classification of Feanomics System
	1.2 Classification of Economics System1.3 Functions and importance of various economic systems
	1.4 Economic Systems and Social Justice
Module 2(Credit 1)	: Economic Incentives and Freedom Across Market Structures
Learning Outcomes	After learning the module, learners will be able to
	• Define incentives and classify them into different types (monetary, non-
	monetary, moral, etc.).
	• Examine the role of incentives in motivating economic agents.
	 Compare how incentives work in different economic systems.
	• Assess the importance of incentives in driving economic growth and
	efficiency.
Content Outline	2.1 Incentive-Meaning, Types of Incentives
	2.2 Important Incentives under Various Economics Systems
	2.3 Role of incentives in motivating economic agents.
	2.4 Compare how incentives work in different economic systems.
	2.5 Meaning, types of Economic freedom under various economic
	Systems.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

- Samuelson, P. A., & Nordhaus, W. D. (2020). Economics (20th ed.). McGraw-Hill Education.
- Mankiw, N. G. (2021). Principles of Economics (9th ed.). Cengage Learning.
- Stiglitz, J. E. (2015). The Price of Inequality: How Today's Divided Society Endangers Our Future. W.W. Norton & Company.
- Friedman, M. (1962). Capitalism and Freedom. University of Chicago Press.
- Sen, A. (1999). Development as Freedom. Oxford University Press.
- North, D. C. (1990). Institutions, Institutional Change, and Economic Performance. Cambridge University Press.
- Keynes, J. M. (1936). The General Theory of Employment, Interest, and Money. Macmillan.
- Schumpeter, J. A. (1942). Capitalism, Socialism, and Democracy. Harper & Brothers.
- Hayek, F. A. (1944). The Road to Serfdom. University of Chicago Press.
- Dornbusch, R., Fischer, S., & Startz, R. (2018). Macroeconomics (13th ed.). McGraw-Hill Education.

Semester: III 3.5-OEC

Course Title	Financial Accounting Insights
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	 Understand the various types of Calculating Depreciation and its effects on the business Familiarize with the basics of foreign exchange transactions and its terminologies.
Module 1 (Credit 1)	Depreciation Accounting
Learning Outcomes	After learning the module, learners will be able to
	 Understand the basic fundamentals of need and method of providing depreciation. Correlate the life span of the asset with yearly extinguishment as expenditure.
Content Outline	1.1 Theory:
	 Introduction, Definition, Identify Factors affecting depreciation, Explain the purpose of depreciation, Methods of calculating depreciation. 1.2 Problems on:
	 Accounting Treatment, Calculation of depreciation by Fixed Instalment Method, Reducing Balance Method, Change in the Method of Depreciation. Preparation of Assets Account and Depreciation Account.
Module 2 (Credit 1)	Accounting for Foreign Currency Transactions
Learning Outcomes	After learning the module, learners will be able to
	 Understand the basics of foreign exchange transactions Gain deep knowledge of necessary requisites of foreign exchange markets Comprehend the terminologies used in FOREX markets Familiarize with the accounting aspects of the transactions
Content Outline	2.1 Theory:
	 Participants of Foreign Exchange Markets, Characteristics of Foreign Exchange Market, Major Foreign Currencies that Trade Worldwide, Meaning of Important Terms,

- Requirements of Accounting Standard 11,
- Accounting Procedure for Foreign Currency Transactions

2.2 Problems on:

- Journal Entries for foreign Exchange transactions Import and Export,
- Receipts and payments,
- Purchase of fixed assets in foreign currency.
- Accounting for year-end adjustments

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal - NIL

External – 50 Marks

- Ainapure. (2023). Advance accounting. Manan Prakashan.
- Choudhary. (2023). Corporate accounting. Sheth Publishers.
- Gupta, R. L. (2023). Advance accountancy. Sultan Chand & Sons.
- Kishnadwala. (2022). Financial accountancy & management. Vipul Prakashan.
- Shukla, M. C., & Grewal, T. S. (2023). Advance accountancy. S. Chand & Co.

Course Syllabus Semester: III 3.5-OEC

Course Title	Business Communication
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	 Acquire essential skills for effective business communication. Interpret visual data from verbal data and vice-versa. Know about the types of meetings, and draft minutes of meetings, circulars, representations, and memos. Draft Credit and Collection letters.
Module 1 (Credit 1) Ess	sential of Routine Business Communication
Learning Outcomes	After learning the module, learners will be able to
	 Interpret data from visual to verbal and verbal to visual. Know about various types of meetings, roles and responsibilities of the Chairperson, members and participants. Draft notices, agenda and minutes of meetings, and draft representations, circulars memos
Content Outline	 1.1 Interpreting Data: Visual to Verbal and Verbal to Visual 1.2 Business Meetings: Types of Meetings; Preparing for a Meeting; Role and Responsibilities of Chairperson, Members and Participants, and Etiquettes. 1.3 Notices, agenda and minutes of meetings, and representations, circulars and memos.
Module 2 (Credit 1)	Business Letters & Emails- Credit and Collection
Learning Outcomes	After learning this module, learners will be able to
	 Learn the theory of Credit and Collection Letters. Draft Credit and Collection letters.
Content Outline	2.1 Theory: Credit and Collection Letters2.2 Writing Credit Letters.2.3 Writing Collection Letters.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):

Internal – NIL

External -50- Marks

SNDTWU Faculty of Commerce- B.COM in Tourism Management Syllabus w.e.f. 2024-25

- Bovee, C. L., & Thill, J. V. (2018). Business communication today (14th ed.). Pearson.
- Doctor, A., & Doctor, A. (2019). Business communication. Sheth Publishers.
- Guffey, M. E., & Loewy, D. (2016). *Essentials of business communication* (10th ed.). Cengage Learning.
- Jain, P., & Sharma, P. (2014). Behind every good decision: How anyone can use business analytics to turn data into profitable insight. AMACOM.
- Knaflic, C. N. (2015). Storytelling with data: A data visualization guide for business professionals. Wiley.
- Locker, K. O., & Kaczmarek, S. K. (2013). *Business communication: Building critical skills* (6th ed.). McGraw-Hill Education.
- Locker, K. O., & Kienzler, D. S. (2015). *Business and administrative communication* (11th ed.). McGraw-Hill Education.
- Rai, U. (2014). Business communication. Himalaya Publishing House.
- Williams, V. (2020). Chapter 6: Emails, memos and letters. In *Fundamentals of business communication*.
- BC campus (2020) Open Textbooks.

FP 3.7 Major (Core)

Course Title +	Field work in Travel and tourism management
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	 Develop practical knowledge of the tourism industry and its operational aspects. Gain hands-on experience in travel agency management, tour planning, and customer service. Learn to create and execute tourism marketing plans and develop client relationship management strategies. Understand the importance of sustainable tourism practices and how they impact the industry.
Module 1(Credit 1)	: Introduction to Tourism Operations
Learning Outcomes	After learning the module, learners will be able to
	 Apply operational knowledge to manage day-to-day tasks in a travel and tourism business. Develop skills for booking and coordinating travel, managing customer needs, and overseeing logistics for tours and vacations. Gain insights into the role of different service providers in the tourism industry and how they work together to create a seamless experience for tourists.
Content Outline	 Tourism Industry Structure and Key Players: Understand the roles of travel agencies, tour operators, airlines, and accommodation providers. Tour Packages and Itinerary Creation: Learn how to design customized tour packages, including transport, accommodation, and activities based on customer preferences. Ticketing and Reservations: Practical training on booking systems (e.g., GDS) for flights, hotels, and tour packages. Tour Coordination and Group Management: Hands-on experience in managing group tours, including scheduling, transportation, and communication with vendors.
	• Travel Documentation: Understand the processes for arranging

	visas, insurance, and other travel documents for clients.
	,, ,
	 Field Visit to a Travel Agency: Observe how real-world travel agents manage bookings, customer interactions, and tour planning. Role Play: Students will simulate customer service scenarios such as booking travel, managing complaints, and advising clients on vacation options. Create an Itinerary: Develop a sample travel itinerary for a specific destination, ensuring it aligns with budget, timing, and customer preferences.
Module 2(Credit 1)	: Tourism Marketing and Customer Service
Learning Outcomes	After learning the module, learners will be able to
	 Apply tourism marketing strategies to promote destinations and services. Develop practical skills for managing customer relations and enhancing the customer experience in the tourism sector. Understand the role of digital marketing in the tourism industry and how to use tools effectively for promotion.
Content Outline	 Marketing Plan Development: Develop a comprehensive marketing plan for a tourist destination or service, including social media strategies, target audience segmentation, and budget allocation. Customer Service Simulation: Participate in real-world scenarios where students role-play as travel agents managing bookings, responding to inquiries, and resolving issues. Feedback Handling Exercise: Analyze and respond to online reviews and customer feedback, practicing conflict resolution and service improvement strategies. Digital Content Creation: Students will create social media posts,

Rubrics for Evaluation of Field Project Work

blog entries, or videos promoting a travel destination or package to

practice tourism marketing in a digital context.

Sr. No	Type of Evaluation	Criteria for Evaluation	Marks Obtained	Total
	Field Project	A) Field Project Work (15)		
		1) Conceptual Framework (5)		
		2) Relevance (5)		
	Work (25)	3) Methodology (5)		
1.	Internal	B) Skills (10)		
	Assessment (To be filled by	1) Analytical (3)		
	Internal	2) Problem Solving (3)		
	Examiner)	3) Professional Judgement (4)		
		A) Project Report		
	Project Report	(15)		
	Presentation	1) Content (4)		
	and Viva (25)	2) Analysis and		
	Internal	Interpretation of the		
2	Assessment	data (7)		
2	(To be filled by	3) Presentation and		
	Internal	Layout of		
	Examiner)	the Report (4)		
		B) Presentation (5)		
		C) Project Viva (5)		
		m . 1		
		Total		

B.COM In Tourism Management

Semester IV

Academic Year: 2024-25

Course Syllabus

Semester: IV

4.1 Major (Core)

Course Title	International Tourism IATA Area 1		
Course Credits	4 Credits		
Course Outcome	After going through the course, learners will be able to:		
	 Study various continents under IATA Area 1 with specific emphasis to International Tourism Recognize the role of Tourism industry at National and Global levels 		
Module 1 (Credit 1) – l	Introduction to International Tourism		
Learning	After learning the module, learners will be able to :		
Outcome	 Identify the major tourist destinations in IATA Area I Importance and relevance of IATA city codes 		
Content Outline	1.1 Plotting of Countries and Capital Cities1.2 Deferent Plateaus and Desert Region1.3 Codes of City and airport		
Module 2 (Credit 1) No	orth America- IATA area 1		
Learning	After learning the module, learners will be able to :		
Outcome	 Explore major places of tourist interest in North America Continent Sketch Various cultural glimpses prevalent in North America Continent 		
Content Outline	2.1 Country profile 2.2 laces of tourist interest: Canada, USA, Mexico 2.3 Map Plotting		
Module 3 (Credit 1) Ce	Module 3 (Credit 1) Central America- IATA area 1		
Learning	After learning the module, learners will be able to:		

Outcome	 Explore major places of tourist interest in Central America Continent Inspect various cultural glimpses prevalent in Central America 	
Content Outline 3.1 Country profile 3.2 Places of tourist interest : Costa Rica, Guatemala 3.3 Map Plotting		
Module 4 (Credit 1) South America- IATA area 1		
Learning	After learning the module, learners will be able to:	
Outcome	 Explore major places of tourist interest in South America Continent Inspect various cultural glimpses prevalent in South America 	
Content Outline	4.1 Country profile and places of tourist interest : Brazil, Chile, Argentina4.2 Caribbean Island: Barbados4.3 Map Plotting	

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal - 50 Marks

Sr. No	Activities	Marks
1	Project Report: introduction to International Tourism AreaI	15
2	Group Discussion / Case Study Analysis: North America IATA	
	Area I	15
3	PPT Presentations/Seminars/Workshop/ Any other innovative	10
	methods: Central America IATA Area-I	
4	Quiz/Debate: South America IATA Area-I	10
	Total – 50 Marks	50

External – 50 Marks

- Travel Magazines Sucha as GEO, Traveler etc. (outlook group of Magazines)
- Study of world map
- Study of annual report of companies which work for world tourism
- Regular reading of news course sylls
- Tourist literatures of travel companies such pamphlets, brochures
- Travel books published by Outlook
- Use of Websites and internet
- Nath Ran, 2008. Successful Tourism-fundamentals of tourism sterling publishers private ltd,

Course Syllabus

Semester: IV

4.2 Major (Core)

Course Title	International Tourism IATA Area 2 & 3		
Course Credits	4 Credits		
Course Outcome	After going through the course, learners will be able to:		
	 Study various continents under IATA Area 1 with specific emphasis to International Tourism Recognize the role of Tourism industry at National and Global levels 		
Module 1 (Credit 1) E	urope & Middle East - IATA area 2		
Learning	After learning the module, learners will be able to:		
Outcome	 Explore major places of tourist interest in Europe Continent and Middle East Explore various tourist attractions like UNESCO Heritage sites, City Icons, Monuments and Santuaries. 		
Content Outline	1.1 Country profile and places of tourist interest: Scandinavian Countries and United kingdom 1.2 Country profile and places of tourist interest: United Arab Emirates (comprised of Abu Dhabi, Ajman, Dubai, Ras Al Khaimah, Sharjah) 1.3 Map plotting		
Module 2 (Credit 1) A	frica - IATA area 2		
Learning	After learning the module, learners will be able to:		
Outcome	 Explore major places of tourist interest in Africa Continent Inspect various cultural glimpses prevalent in Africa 		
Content Outline	2.1 Country profile 2.2 Introduction to major destination in Africa 2.3 Map plotting		
Module 3 (Credit 1) A	sia - IATA area 3		

Learning	After learning the module, learners will be able to:		
Outcome	Explore major places of tourist interest in Asia Continent		
	Inspect various cultural glimpses prevalent in Asia		
Content Outline	3.1 Country profile 3.2 Introduction to major destination in Asia 3.3 Map Plotting		
Module 4 (Credit 1) So	Module 4 (Credit 1) South Asian Subcontinent - IATA area 3		
Learning	After learning the module, learners will be able to:		
Outcome			
	 Explore major places of tourist interest in South Asian Subcontinent Inspect various cultural glimpses prevalent in South Asian Subcontinent 		
	4.1 Country profile 4.2 South Asian Subcontinent Sub-area- Bhutan, India (including Andaman Islands), Maldives, Nepal, Sri Lanka 4.3 Map Plotting		

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report: Europe and Middle East IATA AreaII	15
2	Group Discussion / Case Study Analysis: Africa IATA Area II	15
3	PPT Presentations/Seminars/Workshop/ Any other innovative	10
	methods: Asia IATA Area-II	
4	Quiz/Debate: South Asian continent IATA Area-III	10
	Total – 50 Marks	50

External – 50 Marks

- Travel Magazines Sucha as GEO, Traveler etc. (outlook group of Magazines)
- Study of world map
- Study of annual report of companies which work for world tourism
- Regular reading of news papers
- Tourist literatures of travel companies such pamphlets, brochures
- Travel books published by Outlook
- Use of Websites and internet
- Nath Ran, Successful Tourism-fundamentals of tourism sterling publishers private ltd, New Delhi, 2008
- Harding, P. and Logan, L.(2013). "Europe", Melbourne, Lonely Planet Publications.
- Willett, D. and Ham, A.(2013), "Africa", Melbourne, Lonely Planet Publications.

Semester: IV 4.3-Minor Stream

Course Title	International Economics	
Course Credits	4	
Course Outcomes	After going through the course, learners will be able to	
	 Understand issues related to international business. Illustrate the theories associated with international trade and exchange rate Analyze the functioning world trade organization and regional economic integrations Explain the structure and various aspects of disequilibrium in the BOP 	
Module 1 (Credit 1) 1. Int	roduction to International Business	
Learning Outcomes	After learning the module, learners will be able to	
	 Discuss the various aspects of International Business Differentiate between international and domestic business and learn various modes of entry into international business. Comprehend the economic, cultural, and political environments affecting international business. Understand the concept of globalization, its merits and demerits. 	
Content Outline	 1.1 Meaning of International Business, the difference between Domestic Business and International Business 1.2 International Business Environment –PESTEL Analysis 1.3 Modes of Entry into International Business 1.4 Meaning, Merits and Demerits of Globalization 	
Module 2(Credit 1) The	eories of Trade and Commercial Policy	
Learning Outcomes	After learning the module, learners will be able to	
	 Explain David Ricardo's theory of Comparative Cost Advantages. Analyze Heckscher-Ohlin's Modern Theory of International Trade. Review free trade and protective trade policies Interpret the protective measures. 	
Content Outline	 2.1 David Ricardo's Comparative Cost Advantages 2.2 Heckscher- Ohlin's Modern Theory of International Trade 2.3 Free trade and policy of Protection- Merits and demerits 2.4 Tariffs and non-tariff barriers- anti-dumping duties, countervailing duties, voluntary export restraint, Sanitary and Phytosanitary measures 	
Module 3(Credit 1) International Organization and Regional Economic Integration		
Learning Outcomes	After learning the module, learners will be able to	
	 Understand the objectives functions and principles of the World Trade Organization (WTO). Discuss the key WTO agreements and Dispute Settlement Mechanism Analyze the different stages of regional economic groupings Review the functioning of the European Union, BRICS 	

Content Outline	3.1 Objectives, Functions, and Principles of WTO			
	3.2 Agreements of WTO-TRIPS, TRIMS, GATS, Agreement on Agriculture,			
	3.3 Dispute Settlement Mechanism under WTO			
	3.3 Stages of Regional Economic Integration - Preferential Trade			
	Arrangement, Free Trade Area, Customs Union, Common Market, Economic			
	Union, Regional Economic Integration-European Union, BRICS			
Module 4 (Credit 1) Bala	ance of Payments and Foreign Exchange Market			
Learning Outcomes	After learning the module, learners will be able to			
	Understand the structure and components of the Balance of Payments			
	(BOP), including current and capital accounts.			
	• Learn about the causes of disequilibrium in the BOP and correction			
	methods.			
	• Comprehend the functions of the foreign exchange market and the			
	determination of exchange rates using theories like Balance of			
	Payment and Purchasing Power Parity.			
	Differentiate between fixed and floating exchange rates, and			
	understand spot and forward rates.			
a) Content Outline	4.1 Structure of BOP, Balance of Trade, and Balance of Payment,			
	4.2 Meaning and causes of disequilibrium in the BOP, Autonomous &			
	Accommodating transactions, Monetary & non-monetary methods for			
	correcting disequilibrium in the BOP			
	4.3 Meaning and Functions of Foreign Exchange, Concept of spot and			
	Forward Exchange Rate, Fixed & floating Exchange Rate			
	4.4 Theories of Determination of exchange rates- Balance of payment			
	theory, Purchasing Power Parity theory			

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Introduction to International Business:	15
	Poster Presentation -Visual poster comparing domestic vs	
	international business with Indian company examples	
2	Theories of Trade and Commercial Policy	15
	 Group Debate: "Protectionism is necessary for developing economies." 	
3	International Organizations and Regional Integration	10
	Case Study Review-Select a WTO dispute or a regional bloc	
	issue (e.g., ASEAN, European Union)	
4	Balance of Payments and Foreign Exchange-	10
	Crossword or Concept Puzzle-Based on BOP	
	components, exchange rate terms, and key	
	theories (PPP, BoP theory)	

Total 50 Marks	50

External – 50 Marks

Reference Books:

- Banik, N. (2015). Indian economy: A macroeconomic perspective. Sage Publications India.
- Salvatore, D. (2020). International economics: An Indian adaptation (13th ed.). McGraw-Hill Education.
- Thomas, A. M. (2021). Macroeconomics: An introduction. Cambridge University
- Daniels, J. D., Radebaugh, L. H., & Sullivan, D. P. (2018). International Business: Environments and Operations (16th ed.). Pearson.
- Hill, C. W. L., & Hult, G. T. M. (2021). International Business: Competing in the Global Marketplace (13th ed.). McGraw-Hill Education.
- Rugman, A. M., & Collinson, S. (2016). International Business (6th ed.). Pearson.
- Ghemawat, P. (2017). The Laws of Globalization and Business Applications. Cambridge University Press.
- Ricardo, D. (1817). On the Principles of Political Economy and Taxation. John Murray.
- Heckscher, E., & Ohlin, B. (1933). Interregional and International Trade. Harvard University Press.
- Krugman, P. R., Obstfeld, M., & Melitz, M. J. (2018). International Economics: Theory and Policy (11th ed.). Pearson.
- Bhagwati, J. N. (2002). Free Trade Today. Princeton University Press.
- Rodrik, D. (2011). The Globalization Paradox: Democracy and the Future of the World Economy. W. W. Norton & Company.
- World Trade Organization (WTO). (2015). The WTO Agreements: The Marrakesh Agreement Establishing the World Trade Organization and its Annexes. Cambridge University Press.
- Hoekman, B. M., & Kostecki, M. M. (2009). The Political Economy of the World Trading System: The WTO and Beyond (3rd ed.). Oxford University Press.
- Baldwin, R. E. (2016). The Great Convergence: Information Technology and the New Globalization. Harvard University Press.
- Ethier, W. J. (1998). The New Regionalism. The Economic Journal, 108(449), 1149-1161.
- Krugman, P. R., & Obstfeld, M. (2022). International Finance: Theory and Policy (12th ed.). Pearson.
- Salvatore, D. (2019). International Economics (13th ed.). Wiley.
- Frenkel, J. A., & Johnson, H. G. (1976). The Monetary Approach to the Balance of Payments. Allen & Unwin.
- Dornbusch, R. (1986). Exchange Rate Economics: Where Do We Stand? Brookings Papers on Economic Activity, 1(1986), 143-185.
- Cassel, G. (1918). Abnormal Deviations in International Exchanges. The Economic Journal, 28(112), 413-415.

Semester: IV 4.3-Minor Stream

Course Title	Business Law II
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	 Understand key business laws including the Companies Act, 2013, Intellectual Property Rights (IPR) Acts, the Indian Partnership Act, 1932, LLP Act, 2008, and the Consumer Protection Act, 1986. Analyze the legal frameworks for company formation, governance, partnership structures, intellectual property protection, and consumer rights. Apply knowledge of corporate, intellectual property, and consumer protection laws to resolve real-world business challenges and ensure compliance. Develop the ability to make informed legal decisions in business transactions, enhancing ethical practices and risk management strategies.
Module 1 (Credit 1)	Partnership Acts
Learning Outcomes	After learning the module, learners will be able to
Dear imig outcomes	 Understand the Indian Partnership Act, 1932, including the definition, essentials, types of partnerships, partnership deed, and the process of reconstitution and dissolution of a firm. Analyze the test of partnership and the significance of profit-sharing, as well as the management and ownership of partnership property. Comprehend the concept and features of Limited Liability Partnerships (LLP), distinguishing it from partnerships and companies, and understanding the liability of LLPs and partners. Apply knowledge of LLP formation, conversion, and dissolution to realworld business situations, ensuring legal compliance and informed decision-making.
Content Outline	 1.1 Indian Partnership Act, 1932 Definition, Essentials, Types of Partnerships and types of Partners Test of partnership, and Sharing of profits is not the real test of partnership (Sec 6), Partnership deed, and property of the firm, Reconstitution of Partnership firms, Dissolution of the firm. 1.2 Limited Liability Partnership, 2008 Definitions, Concept, Salient features, Nature of LLP, Distinction between LLP, Partnership and Company, Liability of LLP and liability of its partners, Conversion to LLP, Winding up and Dissolution of the LLP
Module 2 (Credit 1):	The Companies Act, 2013
Learning Outcomes	After learning the module, learners will be able to
	• Understand the key concepts of company formation, features, and types

	 including public, private, holding, and subsidiary companies, along with their legal distinctions. Comprehend the legal documents required for a company, such as the Memorandum of Association, Articles of Association, and the requirements for a prospectus. Analyze important doctrines in company law, such as the Doctrine of Ultra Vires and the Doctrine of Indoor Management, and their impact on company operations. Learn the procedures for company membership, acquisition and cessation of membership, and the basic concept of company meetings like AGMs and EGMs.
Content Outline	 2.1 Definition and Features of a Company, Kinds of Companies 2.2 Public Companies, Private Company and Privileges of Private Company. Distinction between Public Company and Private Company, Holding Company and Subsidiary Company. 2.3 Memorandum of Association and Articles of Association of a Company. 2.4 Doctrine of Ultra Virus, Doctrine of Indoor Management. 2.5 Membership: Who can be member of a Company? Acquisition and cessation of membership 2.6 Definition of a Prospectus and its legal Requirement, Contents of a Prospectus, A Statement in Lien of a prospectus 2.7 Meetings of a Company – AGM & EGM (Sec 96, 100)
Module 3 (Credit 1):	Intellectual Property Right (IPR) Acts
Module 3 (Credit 1): Learning Outcomes	Intellectual Property Right (IPR) Acts After learning the module, learners will be able to

	use, Infringement of Copy rights and remedies 3.4 Trademarks: Meaning Concept, Functions, Types, Trademarks that cannot be registered, and Procedure for Registration, Infringement and remedies, passing off, service marks.
Module 4 (Credit 1)	The Consumers Protection Act, 1986
Learning Outcomes	 After learning the module, learners will be able to Understand the objectives and features of consumer protection laws, including definitions of unfair trade practices and their impact on consumers and businesses. Analyze the role and functions of the Consumer Protection Council, including its constitution, objectives, and the framework for protecting consumer rights. Comprehend the composition and jurisdiction of consumer dispute redressal bodies, such as the District Forum. Apply knowledge of consumer protection mechanisms to identify and resolve issues related to unfair trade practices and ensure the protection of consumer rights.
Content Outline	 4.1 Objectives, features, Definitions, Unfair trade practices 4.2 Consumer Protection Council – their constitutions and objectives 4.3 Composition and jurisdiction of District forum, State Commission and National Commission

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Consumers Protection Act	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Partnership Acts	15
3	Presentations/ Case Study: Intellectual Property Right (IPR) Acts	10
4	Quiz/ Debate: The Companies Act, 2013	10
	Total 50 Marks	50

External – 50 Marks

Reference Books:

- Ahuja, V. K. (2021). Law relating to intellectual property rights (4th ed.). LexisNexis.
- Bangia, R. K. (n.d.). *Indian partnership act and limited liability partnership act*. Allahabad Law Agency.
- Kapoor, G. K., & Dhamija, S. (2024). Company law & practice (27th ed.). Bharat Law House.
- Ramaiya. (2023). Guide to the Companies Act. LexisNexis.
- Saraf, D. N. (n.d.). Law of consumer protection in India. N. M. Tripathi Pvt. Ltd.

• Singh, A. (2023). *Principles of mercantile law* (12th ed.). Eastern Book Company **COURSE SYLLABUS**

Semester IV

4.3-Minor Stream

Course Title	Business Accounting -II
Course Credit	4
Course Outcomes	After going through the course, learner will be able to
	 Understand the concepts and importance of valuation of shares in business and financial decision-making. Understand the structure and purpose of final accounts for co- operative societies. Prepare Financial Statements and Analyze Financial Data. Develop Ethical and Professional Conduct in Accounting. Understand the Role of Financial Accounting in Business Decision-Making.
Module 1 (Credit 1)	Valuation of Shares
Learning outcomes	After going through the course, learner will be able to
	 Understand the concepts and importance of share valuation in business and financial decision-making. Identify the factors influencing share valuation and their implications. Apply different methods of share valuation (NAV, Yield, and Fair Value). Develop the ability to solve practical problems related to share valuation. Analyze the results to assist in investment, mergers, or legal proceedings.
Content Outline	1.1 Theory:
	Importance of Share Valuation
	Factors Affecting Share Valuation. 1.2 Problems on:
	Methods of Share Valuation
	Net Asset Value Method (NAV)
	Yield Method
	Fair Value Method
Module 2 (Credit 1)	Final Accounts Co-operative Societies
Learning outcomes	After going through the course, learner will be able to
	Understand the structure and purpose of final accounts for co- operative societies.

	• Gain proficiency in preparing Receipts and Payments Accounts, Income and Expenditure Accounts, and Balance Sheets.
	 Learn the significance of reserves, surplus allocation, and statutory
	compliance in co-operative accounting.
	 Develop analytical skills to interpret financial data specific to co- operative societies.
	 Apply legal and regulatory requirements in the preparation of final
	accounts for co-operative organizations.
Content Outline	2.1 Theory:
	Introduction to Co-operative Societies,
	Legal Framework and
	Key Features of Co-operative Accounting. 2.2 Problems on:
	Final Accounts of Co-operative Societies.
M 1 1 2 (C 14 1)	
Module 3 (Credit 1)	Analysis of financial statements -common Size, Trend and
	Comparative
Learning outcomes	After going through the course, learner will be able to
	Understand the concepts and techniques of financial statement
	analysis.
	Apply common-size analysis to compare financial statements and
	identify structural changes.
	• Use trend analysis to evaluate performance over time and predict future trends.
	 Perform comparative analysis to identify changes and growth
	between periods.
	• Interpret the results of these analyses to support decision-making in
	areas like investments and performance evaluation.
Content Outline	3.1 Theory:
	Meaning and purpose of Common-Size Analysis,
	Trend Analysis and Comparative Analysis. 3.2 Problems on:
	Common-Size Analysis,
	Trend Analysis and
	Comparative Analysis.
4. Module (Credit 1)	Financial Reporting and Disclosures
Learning outcomes	After going through the course, learner will be able to
	Comprehend the Framework of Financial Reporting. Propose Applyse and Interpret Financial Statements.
	 Prepare, Analyze and Interpret Financial Statements. Apply Accounting Standards to Real-World Scenarios.
	 Understand Emerging Trends and Ethical Practices in Reporting.
Content Outline	4.1 Overview, Components of Financial Reporting,
	4.2 Mandatory Disclosures under Corporate Governance and
	4.3 Integrated Reporting.
	<u>l</u>

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Valuation of Shares	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Final Accounts Co-operative Societies	15
3	Presentations/ Case Study: Analysis of financial statements	10
4	Quiz/ Debate: Financial Reporting and Disclosures	10
	Total 50 Marks	50

External – 50 Marks

Reference Books

- Grewal, T. S. (2018). *Principles and practice of accounting*. S. Chand & Company.
- Maheshwari, S. N., & Maheshwari, S. K. (2020). Financial accounting. Vikas Publishing House.
- Maheshwari, S. N., & Maheshwari, S. K. (2021). *Financial accounting for management*. Vikas Publishing House.
- Monga, J. R. (2019). Financial accounting. Mayur Paperbacks.
- Sharma, R. K., & Gupta, S. K. (2020). Financial accounting and analysis.
- Singh, S. K. (2019). Advanced accountancy. Himalaya Publishing House.
- Tulsian, P. C. (2019). Financial accounting. Pearson India.

Semester: IV 4.3 -Minor Stream

Course Title	Business Entrepreneurship
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	 Identify sources of inspiration for entrepreneurial ventures Recognize the significance of a well-prepared business plan in securing investments. Develop strategies for building and managing high-performing teams. Analyze how group dynamics impact decision-making, motivation, and team effectiveness. Prepare budgeting and financial planning strategies for a start-up.
Module 1 (Credit 1)	Idea Generation
Learning Outcomes	After learning the module, learners will be able to
	 Assess potential business opportunities using feasibility analysis. Understand the importance of market research in business planning.
Content Outline	1.1 Techniques of generating Business idea 1.2 Identifying and evaluating opportunities 1.3 Market Research 1.4 Components of Business Plan 1.5 Vision, Mission, Goal setting 1.6 SWOT Analysis
Module 2 (Credit 1)	Leadership and Team Management
Learning Outcomes	After learning the module, learners will be able to
	 Assess the advantages and challenges of different team types in startups. Identify the most effective leadership styles for different business situations.
Content Outline	 2.1 Types of teams 2.2 Leadership styles 2.3 Leadership and Team building in start-ups 2.4 Conflict resolution in start-ups 2.5 Group Dynamics. Stages
Module 3 (Credit 1)	Project Feasibility
Learning Outcomes	After learning the module, learners will be able to

	 Interpret and analyze financial statements to assess business performance. Conduct break-even analysis to determine cost and revenue projections.
Content Outline	3.1 Developing Business Plan 3.2 Financial Analysis 3.3 Market Analysis 3.4 Techno-Economical Analysis 3.5 Network Analysis 3.6 Break-Even Analysis
Module 4 (Credit 1)	Marketing Strategies for Start-Up
Learning Outcomes	 After learning the module, learners will be able to Apply market segmentation techniques to position a start-up effectively. Build a strong brand identity and establish brand loyalty.
Content Outline	 4.1 Understanding target audience and market segmentation 4.2 Digital marketing and branding strategies 4.3 Pricing strategies and customer acquisition 4.4 Sales techniques and networking

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal - 50 Marks

Sr. No	Activities	
1	Project Report on Project Feasibility	
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Marketing Strategies for Start-Up	15
3	Presentations/ Case Study: Leadership and Team Management	
4	Quiz/ Debate: Idea Generation	
	Total 50 Marks	50

External – 50 Marks

Reference Books:

- Gupta, C. B., & Srinivasan, N. P. (2010). Entrepreneurship development. Sultan Chand & Sons.
- Khanka, S. S. (2016). Entrepreneurial development. S. Chand & Co.
- Kotler, P., & Keller, K. L. (2015). *Marketing management*. Pearson.
- Ries, A. (2010). Entrepreneurship development. Penguin Books.
- Shepherd, D. A., Peters, M. P., & Hirsch, R. D. (2015). Entrepreneurship. McGraw-Hill.

Semester: IV 4.4– OEC

Course Title	Business Compliances
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	 Explain what business compliance is and why it is important for businesses to follow rules and regulations. Identify the different areas of compliance—legal, financial, and ethical—and understand their significance in business. Explain the key business laws such as the Companies Act, Indian Contract Act, and Consumer Protection Act, and their role in business operations. Describe the role of important regulatory bodies like SEBI, RBI, and the Ministry of Corporate Affairs in ensuring business compliance. Recognize the benefits of complying with legal and regulatory requirements for businesses, including risk reduction and growth opportunities.
Module 1 (Credit 1):	Introduction to Business Compliances
Learning Outcomes	After learning the module, learners will be able to
Learning Outcomes	Understand the concept of business compliance.
	 Recognize the importance of compliance in business operations. Identify key compliance areas in organizations.
Content Outline	 1.1 Meaning of Business Compliance 1.2 Importance of Compliance in Business 1.3 Key Areas of Compliance: Legal, Financial, Ethical 1.4 Benefits of Compliance for Businesses 1.5 Basic Compliance Frameworks
Module 2 (Credit 1):	Legal Framework for Business Compliance
Learning Outcomes	After learning the module, learners will be able to
	 Understand basic business laws and their significance for businesses. Identify the role of regulatory bodies in enforcing compliance.

Content Outline	2.1 Overview of Key Business Laws:
	2.2 Companies Act, 2013
	2.3 Indian Contract Act, 1872
	2.4 Consumer Protection Act, 2019
	2.5 Role of Regulatory Bodies: SEBI, RBI, Ministry of Corporate
	Affairs
	2.6 Importance of Legal Compliance

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

- "Business Law and Business Ethics" 2015, M. C. Kuchhal and Vivek Kuchhal Publisher: Vikas Publishing House.
- "Business Law" 2018, N.D. Kapoor Publisher: Sultan Chand & Sons.
- "Corporate Governance and Business Ethics", 2019, A. C. Fernando Publisher: Pearson Education.
- "Corporate Compliance and Ethics" 2017, S. S. K. Gupta Publisher: Sage Publications.
- "The Handbook of Corporate Governance in India" 2018, Debashis Basu and Prithviraj Kothari Publisher: Tata McGraw-Hill Education.
- "Business Laws for Management" 2017, P.K. Goel Publisher: Vikas Publishing House.
- "Legal Aspects of Business" 2018, Akhileshwar Pathak Publisher: McGraw Hill Education India.
- "Corporate and Commercial Laws" 2015, Avtar Singh. Publisher: Eastern Book Company.
- "Consumer Protection Law in India" 2016, Dr. S. S. Srivastava Publisher: Universal Law Publishing.
- "Indian Contract Act, 1872" 2016, R.K. Bangia Publisher: Allahabad Law Agency.
- "Companies Act 2013" by N.K. Jain Publisher: Bharat Law House.
- "Securities Laws and Business Compliance" 2015 M.R. Sivaraman Publisher: LexisNexis India.

Semester: IV 4.4 -- OEC

Course Title	Techniques of Advertising
Course Credits	2
Course Credits	
Course Outcomes	After going through the course, learners will be able to
	 Understand the key components and frameworks involved in planning successful advertising campaigns. Develop effective advertising strategies tailored to specific audiences and marketing objectives. Select appropriate media channels and allocate budgets efficiently for campaign execution. Implement and manage advertising campaigns to achieve desired outcomes. Analyze and evaluate the effectiveness of advertising campaigns using performance metrics and apply insights for continuous improvement.
Module 1 (Credit 1)	Planning Advertising Campaigns
Learning Outcomes	After learning the module, learners will be able to
	 Understand the principles of planning advertising campaigns, including setting objectives, defining target audiences, and allocating resources effectively. Develop, execute, and evaluate advertising strategies to achieve campaign goals and optimize performance.
Content Outline	 1.1 Advertising Campaign: Concept, Advertising Campaign Planning - Steps Determining advertising objectives - DAGMAR model 1.2 Advertising Budgets: Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs 1.3 Media Planning: Concept, Process, Factors considered while selecting media, Media Scheduling Strategies
Module 2 (Credit 1)	Execution and Evaluation of Advertising
Learning Outcomes	After learning the module, learners will be able to
	Implement advertising strategies effectively, ensuring alignment with campaign objectives and target audience needs. Applying and evaluate the performance of advertising compaigns using
	Analyze and evaluate the performance of advertising campaigns using key metrics to optimize outcomes and inform future strategies.

Content Outline	2.1 Creativity: Concept and Importance, Creative Process, Concept of
	Creative Brief, Techniques of Visualization
	2.2 Creative aspects: Buying Motives - Types, Selling Points- Features,
	Appeals – Types, Concept of Unique Selling Preposition (USP)
	2.3 Creativity through Endorsements: Endorsers – Types, Celebrity
	Endorsements – Advantages and Limitations, High Involvement
	and Low Involvement Products

Internal – NIL

External – 50-Marks

- Batra, R., Myers, J. G., & Aaker, D. A. (2018). Advertising management (5th ed.). Pearson Education.
- Bullmore, J. J. D., & Waterson, M. J. (2020). *The advertising association handbook*. Holt Rinehart & Winston.
- Gupta, R. (2015). Advertising principles and practice. S. Chand Publishing.
- Moriarty, S., Mitchell, N. D., & Wells, W. D. (2016). Advertising (10th ed.). Pearson.

Semester: IV 4.4-OEC

Course Title	Export Marketing Strategies and Procedures
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	 Acquaint the students about the knowledge of export pricing strategies and Export pricing quotations. Enable to understand various Export incentives available Indian Exporter. Equip the students about the knowledge of procedure involved in the export marketing. Identify and understand various documents used in export trade. Understand export financing Institutions and methods of financing export trade.
Module 1 (Credit 1)	Export Pricing & Export Finance
Learning Outcomes	After learning the module, learners will be able to
	 learn about various export pricing strategies and export pricing quotations Understand methods of export financing and various export financing institutions to promote export Identify and understand factors determining export pricing
Content Outline	 1.1 Various Export Pricing Strategies 1.2 Factors Determining Export Pricing 1.3 Various Export Pricing Quotations 1.4 Pre-shipment and Post- Shipment finance 1.5 Export financing Institutions and Letter of Credit
Module 2 (Credit 1):	Export Procedure & Export documents
Learning Outcomes	After learning the module, learners will be able to Understand Pre-Shipment & Post-Shipment Procedure involved in Export Marketing
	 Gain knowledge about various documents used in export trade Identify and understand financial incentives and schemes available to Indian Exporters

Content Outline	2.1 Pre-Shipment and Post-shipment Export Procedure
	2.2 Quality control and Pre-Shipment export procedures
	2.3 Various export documents used in Export Trade
	2.4 Financial Incentives & assistance available to Indian Exporter.
	2.5 Institutional assistance to Indians Exporters

Internal – NIL

External – 50-Marks

- Export management, 2015, by Balagopal, T.A.S. (Himalaya publishing house)
- Export Import Procedure & Documentation. 2018, N.G. Kale (Vipul prakashan)
- Export Marketing. Vaz, 2015, Michael. (Madan Prakashan)
- International Trade Policy. 2016, Robertson, David (McMilan publication)
- International Trade theory & practice. 2019, P.N. Roy. (Wiley Eastern Lt.)
- International Trade & export management. 2016, Cherunilam Frances (Himalaya publishing House)
- Export Marketing. 2019, Rathar. (Himalaya Publishing House)

Semester: IV

4.4 OEC

Course Title	Industrial Psychology - Workplace Behavior
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	Understand the nature and functions of groups in organizations
	Compare and contrast groups and teams at workplace
	Identify various dimensions of organizational communication
	Examine the conflict process and its resolution within organizations
Module 1 (Credit 1) - Fo	oundations of Group Behavior
Learning Outcomes	After learning the module, learners will be able to
	Define groups and outline stages of group development
	Develop various types of teams at the workplace
Content Outline	1.1 Defining and classifying groups
	1.2 Stages of Group development
	1.3 Difference between Groups and teams1.4 Types of Team
	1.4 Types of Team
Module 2 (Credit 1) - C	Communication in Organizations
Learning Outcomes	After learning the module, learners will be able to
	Facilitate the process of communication within organizations
	Utilize various negotiation strategies to manage organizational conflicts
Content Outline	2.1 Functions and Direction of communication
	2.2 Barriers to effective communication
	2.3 Conflict Process
	2.4 Negotiation Strategies

Internal exam-NIL

External Exam-50 Marks

- Robbins, S.P, and Judge, T.A. (2016). Organizational Behavior, 17th Edition. Pearson Prentice Hall, New Delhi. India
- Additional Texts:
- Butler, M and Rose, E (2011) Introduction to Organisational Behaviour. Jaico Publishing House, Mumbai. Clegg, S., Korberger, M and Pitsis, T (2012) Managing and Organizations: An Introduction to Theory and Practice. Sage Publications, New Delhi.
- Cooper, C.L (2011) Organizational Health and Wellbeing. Vol 1, 2, 3. Sage Publications, New Delhi
- Muchinsky, P. (8th Edition). Psychology Applied to Work.
- Robbins, S., Judge, T. & Sanghi, S. (2009). Organizational Behavior (13th Ed). Pearson Prentice Hall.
- Luthans, F. (2008). Organizational Behavior (11th Ed). Mc Graw Hill International Edition. ISBN: 978-007-125930-9. Singapore.
- Singh, K. (2015). Organizational Behavior. Texts and Cases (3rd Ed). Vikas Publishing House Pvt. Ltd. New Delhi

Semester: IV 4.4- OEC

Course Title	Marketing Research
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	Understand and analyze the Concept & Process of Marketing Research, types
	Analyze types of Marketing Research, Methods of Date collections
	Know the Difference between Marketing Research & Market Research.
	Familiarize with the Tools & Techniques of Marketing Research
Module 1 (Credit 1) C	Overview of Marketing Research
	TOTAL TOTAL ROOMS TOSON OF
Content Outline	1.1 Marketing Research-Meaning & Definition, feature, types and process of Marketing Research,
	1.2 Qualities of a Good Researcher and Ethics in Research.
	1.3 Methods of Data collection- Primary Data & Secondary Data & its sources.
	1.4 Research Design-Concept, Features, process and contents of Research Design
Module 2 (Credit 1)	Techniques of Marketing Research
Learning Outcomes	After learning the module, learners will be able to
	Create Sample Design-Methods of sampling, care to be taken while designing sample,
	Evaluate Hypothesis & its Types.
	Understand the Analysis and Interpretation of Data.
	Statistical Tools & Techniques used in Marketing Research.
	Drafting Research Report-Contents.
	• Understanding Sample Design and its Methods & selecting correct sample.
Content Outline	2.1 Sample Design-Methods of sampling, care to be taken while designing sample,
	.2Hypothesis-Concept & Types of Hypotheses.
	.211ypothesis-Concept & Types of Trypotheses3Analysis and Interpretation of Data & Statistical Tools & Techniques used in
	Marketing Research.
	.4Drafting Research Report-Contents of Research Report.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL Marks

External – 50-Marks

References:

• Beri G. C. (2024). Marketing Research, Tata McGraw Hill, New Delhi.

- The Essence of Marketing Research, Prentice Hall, New Delhi.
- Richard D. Irwin, Boston Chisnall, Peter M. (2015). Marketing Research: Text and Cases.
- Ranganatham M. & Krishnaswam O.R. (2016). Marketing Research, Himalaya Publishing House.
- Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2022). Marketing Management. Pearson.
- Philip Kotler, Principles of Marketing Management, 2020 (19th Edition), Pearson.

Semester: IV 4.4 - OEC

Course Title	Techniques of Sampling and Hypothesis Testing
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	 Understand and recognize sampling methods Estimate population parameters and apply large and small sample test Prepare control charts and solve problems using control charts
Module 1 (Credit 1)	Sampling
Learning Outcomes	After learning the module, learners will be able to
	Familiarize with the concept of sampling.
	Have deep knowledge of different types of sampling.
Content Outline	1.1 Sampling: Sampling Concepts, Sampling Distributions 1.2 Estimation Populations and samples, Parameters and Statistics, Sampling methods including Simple Random sampling, Stratified sampling, Systematic
	sampling, Judgment sampling and Convenience sampling.
Module 2 (Credit 1)	Hypothesis Testing and Estimation
Learning Outcomes	After learning the module, learners will be able to
	 Estimate population parameters Apply large and small sample tests to analyze the collected data.
Content Outline	2.1 Hypothesis Testing and Estimation: Tests concerning means and proportions (one and two samples; t test

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL Marks

External – 50-Marks

References:

• Statistical techniques by S.P. Gupta

Semester: IV 4.4 - OEC

Course Title	Co-operative Management Mechanism
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	 Analyze the functioning and contribution of different types of cooperatives in Maharashtra. Examine the role of institutions like RBI, NABARD, and SBI in promoting co-operation. Evaluate the administrative and auditing frameworks of co-operatives and identify their challenges. Assess the progress of the co-operative movement in India post-independence and suggest measures for improvement.
Module 1 (Credit 1)	Special Study of Some Co-operatives in Maharashtra
Learning Outcomes	After learning the module, learners will be able to
	 Describe the working mechanisms of various co-operatives in Maharashtra. Analyze the socio-economic impact of these co-operatives on rural and urban communities. Identify challenges and suggest solutions for better performance of these co-operatives. Discuss the roles of RBI, NABARD, and SBI in supporting co-operatives.
Content Outline	 1.1 Cotton Co-operatives. 1.2 Dairy Co-operatives. 1.3 Sugar Co-operatives. 1.4 Role of RBI & NABARD in financing co-operatives.
Module 2 (Credit 1) Co	-operative Administration and Audit
Learning Outcomes	After learning the module, learners will be able to

	 Understand the objectives and types of co-operative audits. Identify common defects in co-operative administration and suggest remedies. Explain the roles and responsibilities of the registrar in co-operatives. Assess the growth of co-operatives in India since independence.
Content Outline	 2.1 Objectives, types, defects, and remedies of co-operative audits. 2.2 Kinds of audits. 2.3 Powers, functions, and responsibilities of the registrar. 2.4 Supervision, inspection, and guidance of co-operatives. 2.5 Progress of the co-operative movement in India post-independence.

Internal – NIL

External – 50-Marks

- Co-op Marketing of Fruits & Vegetables In India: K. V. Subramanyam Principal Scientist, T. M. Gajanan science Bangalore, Concept Publishers, New Delhi 110059
- Co-op Marketing in India and Abroad: L. P. Singh, Himalaya Publicity House, New Delhi.
- Co-operative Perspective Latest Issues: Vainkunth Mehta Co-op. Management Institute, Pune-7
- Indian Agriculture & Agri-Business Management: Dr. Smita Diwase, Scientific Publishers, India
- Agri. Marketing: Swalia Bihari Verma, Scientific Publishers India, 5A New Pali Road Jodhpur-342001
- Mathur G. R.: Co-operatives In India
- Kulkarni K. R.: Theory & Practice of Co-operation in India, Volume I&II.
- Hajela T. N.: Principles & Problems of Co-operation.
- Sharada V.: The Theory of Co-operation

Semester: IV 4.4 - OEC

Course Title	Investment & Risk Management
Course Credits	2
Course Outcomes	After going through the course, learners will be able to -
	 Understand and apply key concepts in fixed income securities such as bond pricing, YTM, duration, and convexity for effective investment and risk management. Utilize derivatives (forwards, futures, options, swaps) for managing risks related to interest rates, currency, and market fluctuations.
Module 1 (Credit 1) -	Investment in Fixed Income Securities
Learning Outcomes	After learning the module, learners will be able to
_	• Understand investment objectives and types of fixed income securities, including government and corporate bonds.
	• Explain key bond concepts such as coupon rate, yield to maturity (YTM), and bond pricing.
	 Calculate clean and dirty prices and perform yield calculations for bonds. Analyze interest rate risk using duration and convexity as risk measures in bond investments.
Content Outline	1.1 Objectives of investments, 1.2 Types of investments,
	1.3 Coupon and YTM concepts,1.4 Bond market basics, bond pricing and yield calculation, clean and dirty price, interest rate risk measures like Duration and Convexity
Module 2 (Credit 1) -	Risk Management through Derivatives
Learning Outcomes	After learning the module, learners will be able to -
	 Understand the nature and fundamentals of derivatives, including their types and how they function in financial markets. Explain and differentiate between various derivatives, such as forwards, currency futures, options, and interest rate swaps.
	 Demonstrate an understanding of margin requirements in derivative transactions and their role in managing risk. Apply interest rate swaps and forward rate agreements (FRAs) for hedging interest rate risks and managing financial exposure.
Content Outline	 2.1 Derivative: Nature, types, fundamentals, forwards, currency futures and options, 2.2 Interest rate swaps and futures, 2.3 Concept of margins, 2.4 Interest rate swaps and FRAs

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

- Bragg, S. M. (n.d.). Treasury management: The practitioner's guide.
- Chance, D. M. (n.d.). Introduction to derivatives & risk management. Cengage Learning.
- Gupta, R. K. (n.d.). *Treasury management in India*.
- Hong Kong Institute of Bankers (HKIB). (n.d.). Corporate treasury management.
- Kotreshwar, G. (n.d.). Risk management: Insurance & derivatives (2nd ed.). Himalaya Publishing.
- Myint, S., & Famery, F. (n.d.). The handbook of corporate financial risk management.

Semester: IV 4.4- OEC

Course Title	Foundations of Capitalism, Socialism, and Mixed Economies
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	 Understand and analyze different economic systems (Capitalism, Socialism, and Mixed Economy) and their evolution. Evaluate government roles, market mechanisms, and incentives in various economic systems. Assess the efficiency and effectiveness of economic systems in achieving economic growth and social welfare. Analyze the impact of globalization, liberalization, and privatization on economic systems, especially in India. Compare and contrast the advantages and disadvantages of Capitalism, Socialism, and the Mixed Economy.
Module 1(Credit 1)	Capitalism and Socialism
Learning Outcomes	After learning the module, learners will be able to
	 Explain the meaning, definition, and features of Capitalism and Socialism. Analyze the institutional framework of Capitalism, including the roles of government, competition, profit motive, and consumer sovereignty. Define central planning, discuss its rationale, and evaluate its criticisms, particularly in the USSR and China. Compare the merits and demerits of Capitalism and Socialism in terms of economic growth, efficiency, and social justice.
Content Outline	 1.1 Capitalism-, meaning & definition, Features of Capitalism 1.2 Socialism-meaning & definition, Features of Socialism 1.3 The institutional framework of capitalism the role of government, the role of competition and market mechanism, the role of the profit motive, the role of consumer's sovereignty 1.4 Central Planning – definition, the rationale for central planning, and criticism of central planning regarding socialist countries like the USSR and China 1.5 Merits and demerits -Capitalism and Socialism
Module 2(Credit 1)	Mixed Economy
Learning Outcomes	After learning the module, learners will be able to
	 Identify the key features of the Mixed Economy and how it combines aspects of Capitalism and Socialism. Examine the role of the public and private sectors, with a focus on India. Analyze the impact of Liberalization, Privatization, and Globalization, (LPG) on the Indian economy.

	• Assess the merits and demerits of the Mixed Economy in achieving
	economic stability and development.
Content Outline	2.1 Mixed Economy-Evolution, meaning & definition,
	2.2 Features of Mixed Economy
	2.3 Role of Public Sector and Private Sector with special reference to
	India, Globalization, Liberalization, and Privatization with special
	reference to India
	2.4 Merits and Demerits of Mixed Economy

Internal – NIL

External – 50-Marks

- Smith, A. (1776). An Inquiry into the Nature and Causes of the Wealth of Nations. W. Strahan and T. Cadell.
- Marx, K., & Engels, F. (1848). The Communist Manifesto.
- Friedman, M. (1962). Capitalism and Freedom. University of Chicago Press.
- Schumpeter, J. A. (1942). Capitalism, Socialism, and Democracy. Harper & Brothers.
- Sen, A. (1999). Development as Freedom. Oxford University Press.
- Stiglitz, J. E. (2015). The Price of Inequality: How Today's Divided Society Endangers Our Future. W.W. Norton & Company.
- Dornbusch, R., Fischer, S., & Startz, R. (2018). Macroeconomics (13th ed.). McGraw-Hill Education.
- Krueger, A. O. (2002). Economic Policy Reforms and the Indian Economy. University of Chicago Press.
- Stiglitz, J. E. (2002). Globalization and Its Discontents. W.W. Norton & Company.
- Government of India (1991). New Economic Policy (Liberalization, Privatization, and Globalization Reforms). Ministry of Finance.

Semester: IV 4.4- OEC

Course Title	Budgetary Control and Recent Trends in Business Accounting			
Course Credits	2			
Course Outcomes	After going through the course, learners will be able to			
	 Familiarize students with the basics of budgetary control- Cash Budget Gain insights about the recent trends in Accounting. 			
Module 1 (Credit 1)	Budgetary Control - Cash Budget			
Learning Outcomes	After learning the module, learners will be able to			
	 Understand the Concept of Cash Budget and its importance Develop the Budgeting skills and enhance the financial decision making skills 			
Content Outline	Theory:			
	 1.1 Objectives of Budgetary Control, 1.2 Types of Budgetary Control, 1.3 Objectives, Advantages and limitations of Cash budget Problems on: Cash Budget 			
Module 2 (Credit 1)	Recent Trends in Accounting			
Learning Outcomes	After learning the module, learners will be able to			
	 Familiarize with the developments and recent trends in accounting Have knowledge of the concept of Brand Accounting and Royalties Accounting and Cloud Accounting 			
Content Outline	Theory:			
	 2.1 Introduction to Brand Accounting, 2.2 Methods and Applications in Brand Accounting. 2.3 Introduction to Royalties Accounting, 2.4 Meaning and Types of Royalties Accounting. 2.5 Introduction to Cloud Accounting, Features 2.6 Cloud Accounting vs. Traditional Accounting Software. 			

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

- Ainapure. (2023). *Advance accounting*. Manan Prakashan.
- Choudhary. (2023). *Corporate accounting*. Sheth Publishers.
- Gupta, R. L. (2023). Advance accountancy. Sultan Chand & Sons.
- Kishnadwala. (2022). Financial accountancy & management. Vipul Prakashan.
- Shukla, M. C., & Grewal, T. S. (2023). Advance accountancy. S. Chand & Co.

Semester: IV 4.4- OEC

Course Title	Business Communication Skills				
Course Credits	2				
Course Outcomes	After going through the course, learners will be able to				
	 Draft sales letters, advertisements, press releases, reports, and covering letters. Draft job applications, CVs (one-page CV and detailed CV) Draft offer letters, acceptance letters, rejections, and resignations. Prepare for job interviews. 				
Module 1 (Credit 1) W	riting Sales Letters, Advertisements, Press Releases and Reports.				
Learning Outcomes	After learning the module, learners will be able to				
	 Draft Sales Letters and Advertisements. Write press releases and covering letters. Learn how to write different kinds of reports. 				
Content Outline	1.1 Preparing Sales Letters and Advertisements- Theory and Practice.1.2 Press Release and Covering Letters.1.3 Report Writing.				
Module 2 (Credit 1)	Job Applications, CVs and Job Interviews				
Learning Outcomes	After learning this module, learners will be able to				
	 Draft job applications, CVs (one page as well as a detailed one) Draft letters - offers, acceptance, rejections, and resignations. Appear confidently for job interviews. 				
Content Outline	2.1 Job Application and Curriculum Vitae2.2 Offer Letters, Acceptance Letters and Resignation Letters.2.3 Preparing for Job Interviews, Do's and Don'ts of job interviews.				

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):

Internal – NIL

External -50- Marks

- Chaturvedi, P. D., & Chaturvedi, M. (2012). *Business communication (For F.Y.B.Com Mumbai University)*. Dorling Kindersley (India) Pvt. Ltd.
- Doctor, R. A., & Doctor, A. (2011). Business communication (F.Y.B.Com Sem-2). Sheth Publishers.
- Gupta, S. C. (2016). A handbook of letter writing. Arihant Publications.

- Kennedy, M. (2014). *Beginner's guide to writing powerful press releases: Secrets the pros use to command media attention.* Createspace Independent Publishing.
- Mulgaonkar, S. D., & Waradkar, V. G. (1997). Business communication. Manan Prakashan.
- Rai, U. (2014). Business communication. Himalaya Publishing House.
- Rayudu, C. S. (2010). *Communication*. Himalaya Publishing House.

Semester: IV 4.5--SEC

Course Title	Fundamentals of Insurance					
Course Credits	2					
Course Outcomes	After going through the course, learners will be able to					
	 Understand the fundamental concepts and operations within the insurance sectors. Know the application of theoretical knowledge to real-world scenarios of insurance sector Ready for careers in insurance, and related financial services industries. Study the business practices, products, and services offered by insurance companies. Familiarize students with the principles, theories, and concepts underlying banking and insurance activities 					
Module 1 (Credit 1)	Introduction to Insurance					
Learning Outcomes	After learning the module, learners will be able to					
	 Demonstrate a comprehensive understanding of the principles, concepts, and practices governing the insurance sectors. Enhance the understanding of students about the roles such as insurance professionals, insurance agents, financial analysts, risk managers, and regulatory compliance officers. 					
Content Outline	 1.1 Insurance: Meaning, Definition, Nature and Functions of Insurance, 1.2 Principles of Insurance, 1.3 Types of Insurance, 1.4 Banc assurance and 1.5 IRDA- Meaning, Role and Power of IRDA 					
Module 2 (Credit 1)	Life Insurance & General (Non-Life) Insurance:					
Learning Outcomes	After learning the module, learners will be able to					
	 Understand the different products under life insurance and general insurance sectors Analyses the different types of life insurance and general insurance 					

Content Outline	2.1 Life Insurance: History and Formation of Life Insurance Corporation					
	(LIC) of India, Nature of Life Insurance contract, Classification of					
	Policies, Calculation of Premium,					
	2.2 Fire Insurance: Nature and Use of Fire Insurance, Types of Fire					
	Insurance,					
	2.3 Health Insurance: Meaning, Various types of Policies and					
	2.4 Motor Insurance: Meaning, Various types of Policies					
	2.5 Practical problems on Fire insurances					

Internal – NIL

External – 50-Marks

- Dorfman, M. S., & Cather, D. A. (n.d.). *Introduction to risk management & insurance* (10th ed.).
- Gupta, L. P. (n.d.). *Insurance claims solutions* (Rev. ed.).
- Indian Institute of Banking & Finance. (n.d.). *Principles and practices of banking*. Macmillan India Ltd.
- Mishra, M. N. (n.d.). *Insurance principles and practice*. S. Chand Publishing.
- Mishra, M. N., & Mishra, S. B. (n.d.). *Insurance principles and practice* (22nd ed.). S. Chand Publishing.
- V., M., Marwa, M., & Narasimha Murthy, H. (n.d.). Life & general insurance

Semester: IV 4.5 - SEC

Course Title	Advertising Skills			
Course Credits	2			
Course Outcomes	After going through the course, learners will be able to			
	 Identify and explain the elements that constitute an effective advertisement. Create advertisement copy including headlines and body text using professional techniques. Design advertisement layouts and illustrations that enhance visual communication. Develop and produce creative advertising content for print, television, and radio media by applying scriptwriting, layout design, and audiovisual storytelling techniques. Analyze and apply artificial intelligence in the creation of advertising content. 			
Module 1 (Credit 1)	Elements and Construction of Advertisements			
Learning Outcomes	After learning the module, learners will be able to			
	 Identify the critical elements that make an advertisement impactful. Develop effective headlines and differentiate between various types of headlines. Design advertisement layouts and apply techniques of illustration. Construct visually appealing advertisements. 			
Content Outline	 1.1 Role of different elements in advertising 1.2 Advertisement Copy: Elements of copy (headline, body, slogan, tagline) and types of copy 1.3 Headline: essentials of a good headline, forms of headlines 1.4 Advertisement construction: structure and flow 1.5 Layout: meaning, features, types of layout, essential qualities of effective layout. 1.6 Illustration: functions and techniques of illustration. 			
Module 2 (Credit 1)	Creating Media Based Advertising – Print, TV and Radio			
Learning Outcomes	After learning the module, learners will be able to			
	 Design creative print advertisements for newspapers, magazines, and posters using layout principles. Write structured scripts for TV commercials. Develop storyboard for a TV advertisement that integrates visuals, dialogue, and direction. Compose impactful radio advertisement scripts using sound, music, and 			

	voice to engage and persuade listeners.				
	 Differentiate between the creative demands of print, TV, and radio media, and design advertisement content accordingly. Explore and evaluate the use of AI tools in the creation of advertisements across print, TV, and digital platforms 				
Content Outline	2.1 Print Advertisements:				
	Characteristics of print media (newspapers and magazines), Planning				
	and designing effective print advertisements, Designing posters: layout,				
	colour schemes, typography, and visual impact.				
	7 71 6 1 77				
	2.2 Television and Radio Advertisements:				
	Television Advertisements: Techniques for creating engaging visual				
	advertisements, Script writing for TV commercials, Developing and organizing a storyboard.				
	Radio Advertisements: Role and impact of audio elements: voice, sound,				
	music, Creative use of words in radio copywriting, Structuring short,				
	engaging, and persuasive radio scripts.				
	2.3 Role of Artificial Intelligence in Creating Advertisements:				
	Introduction to AI tools in advertising, AI in copywriting, visua				
	generation, and scriptwriting.				
	Sometiment, and belief withing.				

Internal – NIL

External – 50-Marks

- Arens, W. F. (2013). *Contemporary Advertising* (13th ed.). McGraw-Hill Education.
- Batra, R., Myers, J. G., & Aaker, D. A. (2018). *Advertising Management* (5th ed.). Pearson Education India.
- Bullmore, J. J. D., & Waterson, M. J. (2020). The Advertising Association Handbook. Holt, Rinehart & Winston.
- Choudhury, M. (2021). Artificial Intelligence in Marketing. Notion Press
- Chunawalla, S. A. (2021). Fundamentals of Advertising. Himalaya Publishing House.
- Gupta, R. (2015). *Advertising: Principles and Practice*. S. Chand Publishing.
- Jethwaney, J., & Jain, S. (2018). Advertising Management (2nd ed.). Oxford University Press India.
- Jethwaney, J. (2020). *Digital Advertising: Concepts, Cases and Conversations*. Oxford University Press India.
- Kotler, P., Kartajaya, H., & Setiawan, I. (2021). *Marketing 5.0: Technology for Humanity*. HarperCollins India
- Moriarty, S., Mitchell, N. D., & Wells, W. D. (2016). Advertising (10th ed.). Pearson.
- Ogilvy, D. (2007). *Ogilvy on advertising*. Prion Books.

Course Syllabus

Semester: IV

4.5 - SEC

Course Title	Fundamentals of Investment in Stock Markets					
Course Credits	2					
Course Outcomes	After going through the course, learners will be able to:					
	Understand the basic structure and participants of the stock market.					
	Apply fundamental and technical analysis to evaluate stocks.					
	Build and manage a diversified investment portfolio.					
	Analyze mutual funds and choose suitable investment strategies.					
Module 1 (Credit 1) Uni	t 1: Introduction to Securities Market					
Learning Outcomes	After learning the module, learners will be able to:					
	Understand primary and secondary stock markets.					
	Know the requirements to start investing (bank, demat, trading accounts).					
	Learn the process of opening accounts and required documents (KYC, CKYC, etc.).					
	Familiarize with the basics of intra-day trading.					
Content Outline	1.1 Stock Market - Primary market and Secondary market.					
	1.2 Pre-requisite to invest in stock Market- Bank Account, Demat					
	Account and Trading account, Demonstration of Opening demat					
	and trading account, Basic Service Demat Account (BSDA), KYC					
	documents, CKYC, Nomination					
	1.3 Modes of investment - Mutual fund & Direct equity					
	1.4 Trading- Intra-day trading - Online trading					
Module 2 (Credit 1) Uni	t 2: Fundamental and Technical Analysis					
Learning Outcomes	After learning the module, learners will be able to:					
	Analyze securities using both fundamental and technical analysis , including economic, industry, and company-level evaluation.					
	Apply basic tools of technical analysis to interpret market trends and make informed investment decisions.					
	• Understand and explain the importance of portfolio diversification in					

	managing investment risk.				
	 Evaluate different types of mutual funds, understand NAV, and compare various investment methods such as Lump Sum, SIP, and NFO. 				
Content Outline	2.1 Security Analysis, Fundamental Analysis – Economic analysis,				
	Industry analysis and Company analysis				
	2.2 Technical analysis, Basic tools of technical analysis, Portfolio diversification				
	2.3 Types of mutual fund based on structure, objectives and investment				
	style, NAV, Ways of investing in mutual fund - Lump sum and SIP,				
	NFO				

Internal - NIL

External – 50 Marks

Preeti Singh, 2017, Fundamentals of Investment Management, Himalaya Publishing House, Mumbai.
☐ Vasant A. Avadhani, 2017, <i>Fundamentals of Investment</i> , Himalaya Publishing House, Mumbai.
☐ Bharati V. Pathak, 2023, <i>Indian Financial System</i> , Pearson Education India, New Delhi.
□ Jia Makhija, 2022, <i>Financial Markets</i> , Vipul Prakashan, Mumbai.

4.7 CE

Course Title +	Community Engagement in Banking and Finance				
Course Credits	2				
Course Outcomes	After going through the course, learners will be able to				
	 Understand the concept of community engagement in banking and finance. Analyze the role of financial institutions in promoting financial inclusion and community development. Develop the skills for designing and implementing community engagement initiatives in banking and finance. 				
Module 1 (Credit 1)	Introduction to Community Engagement in Financial Inclusion				
Learning Outcomes	After learning the module, learners will be able to				
	 Evaluating the concept of community engagement Develop of community engagement in banking and finance Understanding financial institutions in promoting financial inclusion 				
Content Outline	 Concept of community engagement Importance of community engagement in banking and finance Principles of community engagement Concept of financial inclusion Role of financial institutions in promoting financial inclusion Community development initiatives in banking and finance 				
Module 2 (Credit 1) Implementing Initiativ	Community Engagement Initiatives andcDesigning and wes				
Learning Outcomes	After learning the module, learners will be able to				
	 Understand the purpose, principles, and benefits of community engagement in social and professional contexts. Develop and execute action plans including resource allocation, stakeholder coordination, and communication strategies. Analyze challenges, outcomes, and personal growth through 				

	reflective journals, group discussions, or presentations.				
Content Outline	 Financial literacy programs Community outreach initiatives Partnerships with local organizations Volunteer work and corporate social responsibility Needs assessment and stakeholder analysis Designing community engagement initiatives Implementing and evaluating community engagement initiatives 				

Rubrics for Evaluation of Community Engagement

Sr. No	Type of Evaluation	Criteria for Evaluat	ion	Marks Obtained	Total
		A) Community Engagen Activity (nent 15)		
	Community	1) Objective/ Purpose of the Activity	ne (5)		
	Engagement	2) Relevance (5)			
1.	Internal	3) Methodology (5)			
	Assessment (25)	B) Skills (1	0)		
	(To be filled by Internal	1) Commitment (3)			
	Examiner)	2) Involvement (4)			
		3) Communication (3)			
		A) Report Writing (25)		
and Viva Internal Assessme	Presentation	Details of the Comm Engagement.	nunity (7)		
		Objectives and Outcomes/Achievem the Community Enga	agement		
2	(To be filled by Internal Examiner)		(5)		
		Presentation and Lay the Report	yout of (3)		
		4) Presentation	(5)		
		5) Project Viva	(5)		
		Total			