

SNDT Women's University, Mumbai

Bachelor of Commerce In

Management Studies

as per NEP-2020

Syllabus

(w.e.f. 2025-26)

Under Graduate Programme

Effective from 2024-25

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
СЕ	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	Management Studies
Development, English, etc.	

Preamble (Brief Introduction to the	<u> </u>	A Four- Year Bachelor in Commerce (B. Com with Honors) degree
programme)		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 Management Studies is designed to helps students to understand about adequate basic knowledge of accounting and finance. Also to give adequate exposure to the operational environment of in the field of accounting and finance.
Programme Specific Outcomes (PSOs)		After completing this Programme, Learner will
	1	Develop a foundation and understanding of managerial concepts, principles and practices.
Action Verbs demonstrating (Major)	2	Gain knowledge and skills to exploit opportunities in management profession.
discipline-related knowledge acquisition, mastery over cognitive and professional, vocational skills are to be used	3	Pursue higher studies in diverse fields of Management such as Business Administration, Human Resource Management, Marketing and Finance
e.g. demonstrate sound	4	Improve a positive attitude towards lifelong learning and research
understanding of, analyse, compare, create, design, etc	5	Enhance leadership ability and teamwork skills that enable them to work effectively in group
(minimum 5)	6	Augmented with the opportunities to explore many career options in various fields like Investment and Portfolio Management, Stock Market, Security Analysis, Mutual Fund and Capital Market Analysis, Accounting Field, Financial Field, Banking Sectors, etc.
Eligibility Criteria for Programme		XII or equivalent from any steam with required bridge course (if any)
Intake (For SNDT WU Departments and Conducted Colleges)		As per University guidelines.

Structure with Course Title - B. Com in Management Studies

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

SN	Year	True of	Credits	Marla	T-++	East
SIN	Courses	Type of Course	Credits	Marks	Int	Ext
	Semester I					
10121111	Introduction to Financial Accounting	Subject 1	4	100	50	50
10121102	Fundamentals of Marketing	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) <u>https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf</u>	AEC	2	50	-	50

First Year

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	-	50
11450121 1 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

	Semester II	Type of Course	Credits	Marks	Int	Ext
20121111	Organizational Behaviour	Subject 1	4	100	50	50
20121112	Marketing Management	Subject 2	2	50	-	50
20420111	Environmental Studies	OEC	4	100	50	50
OR	OR					
20420112	Business Statistics OR					
OR	Principles of Marketing					
20420113	OR					
OR	Fundamentals of Accounting Paper-II					
20420114	OR Island Destinations in India					
OR	OR					
20420115	NGO Governance					
OR	OR Fundamentals of Corporate Social Responsibility in India					
20420116	OR					
OR	Digital Skills					
20420117	OR					
OR	Emotional Intelligence at Workplace					
20420118						
OR						
20420119						
20620101	Micro Economics – I	VSC	2	50	50	-
20620102	Human Resource Management	VSC	2	50	50	-
20720101	Investment Planning	SEC	2	50	50	-
OR	OR Financial Accounting II					
20720102	Financial Accounting - II OR					
OR	Advance Excel					
20720103 OR	OR					
CHETNA2	Courses from CHETNA OR					
OR	SWAYAM					
SWAYAM2						
	English for Academic Writing-II	AEC	2	50	-	50
	(For Students of English medium) OR					
20810111	English Language and Literature-II					
OR	(For Students of English medium)					
20810112	https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-					
20010112	syllabus/ug-degree/ability-enhancement-course.pdf					
	https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-					
	mups.//snut.ac.m/pul/academics/synabus-as-per-nep/aec-			<u> </u>		

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

Second Year Semester III

SN	Courses	Type of	Credits	Marks	Int	Ext
		Course				
3.1	Specialized Course- Finance	Major	4	100	50	50
	Specialization I - Cost and	(Core)				
	Management Accounting /					
	HR Specialization I – Fundamentals of					
	Human Resource /					
	Marketing Specialization I - Consumer					
	Buyer Behaviour					
3.2	Specialized Course-	Major	4	100	50	50
	Finance Specialization II – Financial	(Core)				
	Management /					
	HR Specialization II – Human					
	Resource Development /					
	Marketing Specialization II – Integrated					
	Marketing Communication					
3.3	Production Planning and Management	Major	2	50	-	50
3.4	Macro Economics		4	100	50	50
	OR					
	Business Law I	Minor				
	OR Business Accounting I	Stream				
	OR					
	Introduction to Entrepreneurship					
3.5	Customer Relationship Management	OEC	2	50	-	50
	OR Introduction to Advertising					
	OR					
	Introduction to Export Marketing					
	OR Industrial Psychology–Organisational					
	Behaviour					
	OR Marketing Management					
	OR					
	Industrial Statistics					
	OR Basics of Co-operative Management					
	OR					

	Introduction to Treasury & Risk Management OR Principles of Economic Systems and Freedom OR Financial Accounting Insights OR Business Communication					
3.6	Modern Indian Languages - Hindi OR Marathi OR Gujarati (As per SNDTWU syllabus)	AEC	2	50	50	-
3.7	Field Project in Management Studies	FP	2	50	50	-
3.8	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

SN	Courses	Type of Course	Credits	Marks	Int	Ext
4.1	Specialized Course- Finance Specialization III –Advanced Financial Management/ HR Specialization III – Industrial Relations / Marketing Specialization III – Product Management	Major (Core)	4	100	50	50
4.2	Specialized Course- Finance Specialization IV – Personal Finance / HR Specialization IV –International HRM / Marketing Specialization IV – Retail Management	Major (Core)	4	100	50	50
4.3	International Economics OR Business Law II OR Business Accounting II OR Business Entrepreneurship	Minor Stream	4	100	50	50
4.4	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	OEC	2	50	_	50

	Budgetary Control and Recent Trends in Business Accounting OR Business Communication Skills					
4.5	Fundamentals of Insurance OR Advertising Skills OR Fundamentals of Investment in Stock Markets	SEC	2	50	-	50
4.6	Modern Indian Languages – Hindi OR Marathi OR Gujarati (As per SNDTWU syllabus)	AEC	2	50	-	50
4.7	Community Engagement in Management Studies	CEP	2	50	50	-
4.8	Sports OR Yoga OR NSS OR NCC OR Performing Arts OR Cultural Activities (As per SNDTWU syllabus)	CC	2	50	50	-
			22	550	250	300

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

B.COM In Management Studies

Semester III

Academic Year: 2025-26

3.1 Major Core

(Finance Specialization I)

Course Title	Cost & Management Accounting
Course Credit	4
Course Outcomes Module 1:	 After going through the course, learners will be able to – Analyze the role of cost and management accounting in organizational decision-making. Evaluate the techniques for controlling and managing material costs in organizations. Analyze the impact of overhead costing on product pricing and profitability. Utilize vertical presentations for better communication of financial information to stakeholders.
Learning outcomes Content Outline	 Understand the fundamental concepts, objectives, and importance of cost accounting & Management Accounting in business decision-making. Identify and classify various types of costs for effective cost management and control. Analyze and prepare a cost sheet to determine product cost and evaluate financial performance. Theory – Introduction to Costing & Management Accounting
	 Definition, Objectives, Importance, Advantage of costing, Cost units, Cost Centre, Difference between Cost accounting and Management accounting, Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Practical – Problems on preparation of cost sheet & Estimated Cost sheet
Module 2:	Material Costing & Labour Costing
Learning outcomes	 Understand material cost components and their role in effective cost control and decision-making. Analyze methods for material procurement, storage, and valuation to ensure cost efficiency. Apply techniques to reduce material waste and optimize inventory levels for organizational profitability.

Content Outline Module 3:	 Material purchases and receipt procedure, Economic Order Quantity, ABC Analysis, Continuous Stock Taking and Perpetual Inventory. Calculation of Stock Levels viz. Minimum, Maximum, Reorder and Average stock levels. Stock valuation methods FIFO and Weighted Average methods. Economic Order Quantity (Formula and tabular format) Theory - Time keeping and Time Booking, Idle time, Labour Turnover and different methods of Remuneration.
Module 3:	Overhead Costing
Learning	• Understand the classification and allocation of overhead costs in cost
outcomes	accounting.
	 Analyze methods for apportioning and absorbing overheads across departments or products
	• Evaluate the impact of overhead costs on overall product pricing and
	profitability.
Content Outline	• Classification of Overheads such as Variable, Semi-variable and Fixed
	Overheads, Factory, Office and Selling Overheads.
	• Preparation of Overhead Distribution, Summary, Apportionment and
	Reapportionment by Repeated Redistribution Method.
Module 4:	Vertical Presentation of financial statement
Learning	• Gain a clear understanding of how financial data is structured and
outcomes	presented in a vertical format.
	• Acquire skills to use vertically presented financial data for strategic
	decision-making, such as resource allocation, cost control, and investment evaluation.
	 Build competence in presenting financial data in a format that
	stakeholders can easily understand, facilitating clearer communication of
	financial health and performance.
Content Outline	Vertical presentation of Balance sheet
	• Vertical presentation of P/L Account (Theory + simple problem to
	understand the format)

Sr. No	Assignments/Activities
1	Written Test/Assignment / Project Report/ Quiz/Debate
2	Group Discussion / Case Study/Field Visit Report
3	Presentations/Seminars/Workshops/Any other innovative methods
	Total 50 Marks

Internal – 50 Marks

External – 50 Marks

- Bhar B.K,Cost Accounting- Methods and Problems, S.Chand & Co.,New Delhi,2010.
- N.K. Agrawal & Deepali jain,Cost Accounting-Concepts and Methods, Asian Books Pvt. Ltd, New Delhi, 2010
- Khanna, Pandey, Ahuja and Arora, Practical Costing, 2010.
- H.V.Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt. Ltd, Mumbai, 2011.
- Cost Accounting: Texts And Problems Reference Book By M. C. Shukla (Authors: M.C. Shukla, T. S. Grewal & Dr M. P. Gupta) (Publisher: S. Chand and Company Private Limited, New Delhi (An ISO 9001:2008 Company)

(HR Specialization I)	
Course Title	Fundamental of Human Resource Management
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	 Develop necessary skill set in the students for application of issues pertaining to Human Resource Management Develop and apply HR strategies to align workforce capabilities with organizational goals.
	• Understand talent HRM concepts in detail as well as their
	 application in real business environment Assess the impact of HR practices on organizational performance and employee well-being.
Module 1(Credit 1)	Introduction to HRM:
Learning Outcomes	After learning the module, learners will be able to
	 Understand the evolution of HRM, its core functions, and its strategic role in organizational success. Distinguish between HRM and SHRM, exploring the key features and strategic alignment of SHRM with business goals. Analyze the objectives and interaction between strategic HR planning and HRP to drive effective workforce management.
Content Outline	• HRM: Origin, Growth & Evolution,
	 Importance & Functions. Functions of HRM. Strategic Human Resource Management (SHRM)-Meaning, Features
	 Difference between HRM & SHRM Strategic Human Resource Planning: Meaning, Objectives, Interaction between Strategic HR Planning and HRP
Module 2(Credit 1) J	ob Evaluation and Design
Learning Outcomes	After learning the module, learners will be able to
	 Understand the significance of job evaluation, its methods, and the challenges organizations face in the evaluation process. Examine the connection between job evaluation and job analysis to ensure accurate role assessment and fair compensation. Explore the principles of job design and its impact on enhancing organizational effectiveness and employee productivity.

Content Outline	• Definition and importance of job evaluation, challenges of job
	evaluation
	• Relationship between job evaluation and job analysis
	• Job design and its role in organizational effectiveness.
Module 3(Credit 1)	
Learning Outcomes (Specific related	After learning the module, learners will be able to
to the module. e.g. Define,	• Identify and evaluate various recruitment sources and selection methods, including online platforms.
Differentiate, Carry out, Design, etc)	• Understand the placement process and demonstrate effective
	 onboarding and induction procedures for new employees. Analyze and conduct different types of interviews, selecting the most appropriate method for the selection process.
Content Outline	• Recruitment, Sources of Recruitment, Online recruitment platforms (LinkedIn, job boards, etc.)
	• Selection, Steps in selection procedure, Methods of screening, Placement, Objectives, Placement procedure, Employee onboarding,
	• Induction, Induction procedure, Role of HR in induction
	• Interview & types of Interviews,
Module 4(Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the module. e.g. Define, Differentiate, Carry	 Understand the formulation of HR policies, focusing on their strategic objectives and key steps for effective implementation. Assess performance appraisal systems and compensation
out, Design, etc)	strategies to optimize employee performance and organizational rewards.
	• Apply ethical practices in HRM to promote fairness, transparency, and integrity in human resource management.
Content Outline	• HR Policies- Meaning, Objectives, Importance, Scope, Steps in
	policy formulation Performance Appraisal & Compensation Management
	 Performance Appraisal & Compensation Management- Meaning, Importance, Systems, Performance Appraisal Methods,
	• Meaning, importance, systems, Performance Appraisal Methods, Types of compensation
	• Ethical Practices in Human Resource Management
A agigmm onta/A ativiti	es towards Comprehensive Continuous Evaluation (CCE)

- Case solution 15 marks
- Problem Solving 15 marks
- Presentations 10 marks
- Assignment 10 marks

- K. Aswathppa, Human Resource & Personnel Management, Himalaya Publishing House, 2012
- P. Subha Rao, Essential of HR Management & IR, Himalaya Publishing House, 2010
- C.B. Mamoria, Personnel Management, Himalaya Publishing House, 2018
- L. M. Prasad, Strategic Human Resource Management, S. Chand Publishing. 2018

• Major Core (Marketing Specialization I)

Course Title	Consumer Buying Behaviour
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	 Understand and analyse the factors influencing buyer behaviour and decision-making processes. Differentiate between consumer and organizational buying behavior and evaluate their unique characteristics. Apply consumer behaviour concepts to develop effective customer relationship management strategies. Explore the role of ethics, corporate social responsibility, and public relations in influencing consumer trust and loyalty.
	Buyer and Consumer Behavior
Learning Outcomes	After learning the module, learners will be able to
Content Outline	 Differentiate between a buyer and a consumer and explain their respective roles. Identify the factors influencing buyer behaviour and the motives behind purchasing decisions. Evaluate the organizational buying behaviour and its differences from consumer buying behaviour. Difference between buyer and consumer: Meaning and definition Buying motives: Rational, emotional, and patronage motives Factors influencing buyer behaviour: Cultural, social, personal, and psychological Buying process: Need recognition, information search, evaluation
	 of alternatives, purchase decision, and post-purchase behaviour Organizational buyer behaviour: Derived demand and unique factors affecting decision-making Difference between consumer buying behavior and industrial
Module 2 (Credit 1)	buying behavior Consumer Decision-Making Process
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the module. e.g. Define, Differentiate, Carry	 Explain the basic stimulus-response model and how it influences consumer decision-making. Analyse the impact of cultural, social, and personal factors on commune decisions.
out, Design, etc.)	 consumer decisions Evaluate the differences between high-involvement and low-involvement purchases.

Content Outline	Basic stimulus-response model
	High-involvement vs. low-involvement products
	Cultural, Social, and personal factors influencing buying
	behaviour
	• Consumer learning: Classical and operant conditioning,
	observational learning
	• Role of reference groups and their impact on buying decisions
	• Sales Forecasting methods and their relevance to consumer
	behavior
Module 3 (Credit 1)	Customer Relationship Management (CRM)
Learning Outcomes	After learning the module, learners will be able to
	• Understand the importance and merits of customer relationship
	management.
	• Design strategies to sustain existing customers and reclaim lost consumers.
	• Explore techniques to attract potential future customers and handle complaints effectively.
Content Outline	• Importance of CRM in consumer behavior
	• Merits of CRM: Increased loyalty and profitability
	• Loyalty breakers and strategies to rebuild lost trust
	• Sustaining existing customers through relationship-building
	initiatives
	• Tapping potential future customers using data analytics and consumer insights
	• Complaint management and its role in long-term relationship building
Module 4 (Credit 1)	Business Ethics, Corporate Social Responsibility (CSR), and Public
Relations	
Learning Outcomes	After learning the module, learners will be able to
	• Explain the importance of ethical practices in consumer and buyer behaviour.
	• Evaluate the role of CSR in fostering trust and loyalty among
	consumers.
	• Understand the significance of public relations in managing brand
	perception and reputation.
Content Outline	• Ethical practices in consumer behaviour: Honesty, transparency,
	and fair marketing
	• CSR in consumer behaviour: Importance and impact on buying decisions
	• Public relations (PR) management: Strategies for brand reputation and consumer trust
	• Case studies on ethical and CSR practices in consumer-focused
	• Case studies on ethical and CSN practices in consumer-rocused

- - Assignments/test/viva/ market survey project
- – Survey on buying behavior
- – Project on any related topic
- - Case study ethical practices of Corporate social Responsibility and its impact on society.

Internal – 50 marks

External – 50 marks

- Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2022). Marketing Management. Pearson.
- Michale R. Solomon, & Tapan Kumar Panda, (2020) Consumer Behavior-13Th Edition Pearson.
- Ramneek Kapoor, & Nnamdi O Madichie, (2018), Consumer Behavior: Text & Cases, McGraw Hill,
- Dr. S. L. Gupta & Sumitra Pal, (2020) Consumer Behavior- An Indian Perspective (4nd Edition), Sultan Chand & Sons.
- Dr. Richa Sinha & Dr. Nishi Tripathi, (2018) Customer Relationship Management: A Corporate strategy, Blue Rose Publishers.
- Philip Kotler, Principles of Marketing Management (19th Edition), Pearson.

Course Syllabus

Semester: III

3.2 Major (Core)

Finance Specialization II

Course Title	Financial Management
Course Credits	4
Course Outcomes	 Understand the fundamentals of financial management, its objectives, functions, and role in business decision-making. Analyze and interpret financial statements using various techniques for assessing a company's performance. Apply ratio analysis to evaluate liquidity, profitability, solvency, and efficiency in financial management. Explore different sources of finance and understand their impact on corporate funding and investment decisions.
Module 1 (Credit 1):	Introduction to Financial Management
Learning Outcomes Content Outline	 After learning the module, learners will be able to Define financial management and understand its nature and scope. Explain the functions and objectives of financial management in corporate decision-making. Assess the importance and limitations of financial management in business operations. Understand the preparation and components of financial statements as per statutory requirements. Definition and Nature of Financial Management Functions of Financial Management
	 Investment Decision Financing Decision Dividend Decision Objectives of Financial Management Profit Maximization vs. Wealth Maximization Financial Goals and Value Creation Importance and Limitations of Financial Management Preparation of Financial Statements Balance Sheet, Profit & Loss Statement, and Cash Flow Statement Statutory Requirements for Financial Reporting

Module 2 (Credit 1) S	tudy of Financial Statements
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the module. e.g. Define, Differentiate, Carry out, Design, etc.)	 Explain the purpose and significance of financial statement analysis. Understand the steps involved in financial statement interpretation. Analyze financial performance using comparative statements, common-size statements, and trend analysis.
Content Outline	Objectives of Financial Statement Analysis & Interpretation
	Steps in Financial Statement Analysis
	Types of Financial Statement Analysis
	 Comparative Statements – Year-on-Year Financial Performance Comparison Common-Size Statements – Vertical Analysis of Financial Statements Trend Analysis – Identifying Growth Patterns and Trends in Business Performance Significance and Limitations of Financial Statement Analysis
Module 3 (Credit 1)	Significance and Emiliations of Timurcial Statement Principles
Learning Outcomes	After learning the module, learners will be able to
	 Understand the concept and classification of financial ratios. Apply balance sheet and income statement ratios to analyze financial health. Calculate and interpret profitability, liquidity, and solvency ratios for decision-making. Identify the importance and limitations of ratio analysis in financial performance evaluation.
Content Outline	Ratio Analysis
	 Meaning & Objectives of Ratio Analysis Classification of Ratios Traditional Classification (Liquidity, Profitability, Solvency, Turnover) Functional Classification (Operating, Investing, Financing) Classification from the User's Perspective (Investor, Management, Lender) Key Financial Ratios and Their Interpretation Balance Sheet Ratios: Current Ratio, Quick Ratio, Proprietary Ratio, Capital Gearing Ratio, Debt-Equity Ratio

	Income Statement Ratios:
	 Gross Profit Ratio, Operating Profit Ratio, Expense Ratio, Net Profit Ratio, Stock Turnover Ratio
	Combined Ratios:
	• Return on Capital Employed, Return on Equity Shareholders' Funds, Earning Per Share, Price-Earnings Ratio, Dividend Payout Ratio, Debtors' Turnover Ratio
	Importance and Limitations of Ratio Analysis
Module 4 (Credit 1)	Sources of Finance & Fund Flow Analysis
Learning Outcomes	After learning the module, learners will be able to
	 Identify different sources of finance available for businesses. Understand the classification of short-term, medium-term, and long-term financing. Analyze the role of debt vs. equity financing in capital structure decisions.
	• Learn the fund flow and cash flow statement preparation based on AS-3 (Accounting Standards).
Content Outline	Classification of Sources of Finance
	 Based on Period – Short-Term, Medium-Term, and Long-Term Financing Based on Ownership – Equity Shares, Preference Shares, Retained
	 Earnings, Public Deposits Based on Source of Generation – Internal vs. External Sources Overview of Debt vs. Equity Financing
	Venture Capital & Private Equity – Emerging Trends in Business
	Finance
	Introduction to Fund Flow Statement – Concept, Objectives, and Preparation
	Cash Flow Statement (AS-3) – Direct and Indirect Methods of Cash Flow Analysis

- 1. Case Study on Financial Statement Analysis Analyzing company reports and financial performance.
- Group Presentation on Ratio Analysis & Business Performance Interpreting ratios for decision-making.
- 3. **Practical Assignment on Cash Flow Statement Preparation** Using AS-3 guidelines for fund flow analysis.
- 4. **Comparative Study of Sources of Finance Used by Companies** Examining debt vs. equity financing strategies.
- 5. Quiz/MCQs on Financial Management Concepts Assessing conceptual understanding.

Reference Books:

- Khan, M. Y., & Jain, P. K. (2022). Financial management: Text, problems, and cases (9th ed.). McGraw Hill.
- Pandey, I. M. (2021). Financial management (12th ed.). Vikas Publishing House.
- Van Horne, J. C., & Wachowicz, J. M. (2020). Fundamentals of financial management (14th ed.). Pearson.
- Ross, S. A., Westerfield, R. W., & Jaffe, J. (2022). Corporate finance (13th ed.). McGraw Hill.
- Chandra, P. (2021). Financial management: Theory and practice (11th ed.). Tata McGraw Hill.

3.2 Major Core	
(HR Specialization II)	
Course Title	Human Resource Development
Course Course	4
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	 Understand the core concepts, objectives, and importance of HRD, and how to design and evaluate effective HRD programs. Identify various training needs and methods, and apply both on thejob and off-the-job techniques for employee development. Learn to manage organizational change and implement OD interventions to drive effective development processes. Analyze factors affecting employee morale and job satisfaction, and implement strategies for team building and morale improvement.
Module 1(Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
(Specific relatedto the module e.g.Define, Differentiate,Carry out, Design, etc)	 Understand the core concepts, objectives, and importance of HRD in enhancing organizational performance. Design and implement effective HRD programs that align with business goals and employee development needs. Evaluate the effectiveness of HRD programs using key performance metrics to drive continuous improvement.
Content Outline	 HRD – Concept, Fundamentals, Objectives, Need and Importance of HRD, Designing an Effective HRD Programs, Functions of HRD Managers. Evaluating HRD Programme.
Module 2(Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
 (Specific relatedto the module e.g.Define, Differentiate Carry out, Design, etc) 	 Identify and assess training needs to design tailored training programs that enhance employee skills and performance. Explore various on-the-job and off-the-job training methods to optimize learning and development in diverse contexts. Evaluate the effectiveness of different training techniques like role-playing, simulations, and case studies to foster practical skills and decision-making.

Content Outline	Training & Development:
	• Training Needs, Types & Methods of Training Methods of on the job and -off the job:
	 Induction, Job training, Promotion training, Refresher training, E-learning and Online Training, Blended Learning, Lectures, Trial and error experience, Understudy, Position Rotation, Specific Project, Committee
	Assignments, Selective Reading, Vestibule Schools, Case Studies, Conferences, Symposium, Brain Storming, Fish bowl, Role Playing, Simulation, T- Groups, In-basket Training, Games.
Module 3(Credit 1)	Organizational change and Development
Learning Outcomes (Specific related to the	After learning the module, learners will be able to
module. e.g. Define, Differentiate, Carry	• Understand the dynamics of organizational change and the factors contributing to resistance.
out, Design, etc)	• Learn strategies for managing and facilitating successful organizational change and development initiatives.
	• Explore OD interventions and techniques, and gain knowledge of the steps involved in the OD process for effective organizational growth.
Content Outline	• Organizational Change, Types of Organizational Change, Resistance to change, Managing Change,
	• Organizational development- meaning, characteristics, objectives, OD interventions and Techniques, OD process-steps.
Module 4(Credit 1) Em	ployee Morale
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the module. e.g. Define,	• Comprehend the meaning, characteristics, and types of employee morale and their impact on organizational success.
Differentiate, Carr	• Identify the key factors affecting morale and learn effective methods for measuring and improving it.
y out, Design, etc)	• Understand the relationship between job satisfaction and team building in fostering a positive and productive work environment.
Content Outline	• Meaning and characteristics, factors affecting morale, types of morale, measurement of morale, improving morale, Employee Wellbeing and its impact on Morale, Job satisfaction, Team building.

- Case solution 15 marks
- Problem Solving 15 marks
- Presentations 10 marks
- Assignment 10 marks

- Case Studies, ICFAI Publication.
- Essentials of Human Resource Mgt & IR Personnel Mgt. P. Subba Rao, C. B. Mammoria, Himalaya Publication.
- HRM, Terry L. Leap, Maxwell Macmillan, 1990.
- HRM, Dr. C. B. Gupta Sultan Chand & Sons, 2003.
- Textbook of HRM, C.B. Mammoria, Himalaya Publication-2003.

Course Syllabus

Semester: III

3.2 Major (Core)

Marketing Specialization II

Course Title	Integrated Marketing Communication
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	• Enable the student to understand the dynamics of communication required from marketing point of view.
	• Learn the use of various strategies of IMC and its relevance.
	• Understand the fundamentals of media management.
	• Study the Regulations and Ethical Concerns in Integrated
	Marketing Communication.
Module 1(Credit 1)	Introduction to Integrated Marketing Communication
Learning Outcomes	After learning the module, learners will be able to
	 Understand the basics and process of Integrated Marketing Communication. Enable students to learn the different elements widely used in Integrated Marketing Communication.
Content Outline	Concept and Process of Integrated Marketing Communications (IMC)
	Elements of IMC-
	• Advertising – Classification of advertising, types, advertising appropriation, advertising campaigns.
	 Sales Promotion - Relationship between Sales promotion and advertising, Different types of Sales Promotion
	• Publicity – Types of Publicity, relationship between advertising and publicity, Benefits of publicity
	Personal Selling
Module 2(Credit 1).	Strategies of Integrated Marketing Communication
Learning Outcomes	After learning the module, learners will be able to

	• To study and make students aware about direct marketing and its methods
	• Learn the importance of event management and e-commerce in IMC
Content Outline	Developing Media Strategies
	• E-Commerce
	Corporate Communication
	• Event Management
	• Direct marketing and direct response methods
	Overview of Digital Marketing
Module 3(Credit 1) F	undamentals of Media Management
	-
Learning Outcomes	After learning the module, learners will be able to
	• Study the media fundamentals along with role and jargons.
	• Learn about media buying.
Content Outline	Media Management
	Role of Media Planning
	Media Jargons
	Media Buying
	• Strategies and execution.
Module 4 (Credit 1)	Regulations and Ethical Concerns in Integrated Marketing
Communication	
Learning Outcomes	After learning the module, learners will be able to
	• Study the social responsibility aspects of IMC campaigns.
	• To make students design the campaigns on social aspects.
Content Outline	• Ethics and social responsibility in IMC campaigns Exercise
	• Formulate any social responsibility campaigns like save water/say
	no to the drugs/AIDS/Polio/Save energy/No smoking etc.

Sr. No	Assignments/Activities
1	Assignment on process of IMC.
2	Assignment on strategies of IMC.
3	Viva on fundamentals of media management.

4	Activity on designing the social responsibility issues.
	Total – 50 Marks

Internal – 50 Marks

External – 50 Marks

- Advertising and Promotions-Belch & Celch, Tata Mcgrew Hill 2001
- Foundations of Advertising Theory & Practice- S.A. Chunawalla & K.C. Sethia-Himalya Publishing
- Integrated Marketing Communications Kenneth Blown & Donald Bach PHI, 2002
- Integrated Marketing Communications Don E. Schultz, Stanley I. Tannenbaum, Robert F. Lauterborn, McGraw Hill Professional, 1993

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Course Syllabus Semester: III 3.3 Maior

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
Module 1 (Credit 1)	commerce field.
Learning Outcomes (Specific related to the	After learning the module, learners will be able to
module e.g. Define,	• Understand the concept and importance of production planning.
Differentiate, etc)	• Differentiate between various types of production systems.
Content Outline	Introduction to Production Planning
	 Definition, objectives, and significance.
	 Scope of production planning in commerce
	Types of Production Systems
	Job production, batch production, and mass production.
	• Choosing the appropriate production system for a business
	• Capacity Planning
	Concept and importance of capacity utilization.
	• Tools for capacity planning.
	Resource Allocation and Scheduling
	Key factors in resource allocation.
	Basic concepts of production scheduling and prioritization
Module 2 (Credit 1)	- Dusie concepts of production seneduling and prioritization
Learning Outcomes (Specific related to the	After learning the module, learners will be able to
module e.g. Define,	• Familiar with essential tools for managing production processes
Differentiate, Carry out, Design, etc)	• Improve efficiency and reduce waste in production.
Content Outline	Introduction to Production Management
	Role of a production manager.
	Key functions in production management
	Lean Production and Waste Reduction
	Principles of lean manufacturing.
	 Identifying and minimizing waste

Inventory Management
• Types of inventories and their importance.
• Inventory control methods (e.g., ABC analysis, EOQ model).
Quality Management
• Importance of quality in production.
• Basic concepts of quality control (e.g., Total Quality Management,
Six Sigma).
 Practical Problems on Inventory management

Internal – NIL

External – 50 Marks

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

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) Na	tional Income
0	After learning the module, learners will be able to
(Specific related to the	• Learn different concepts of national income
module	• Illustrate the circular flow of national income in closed and open
e.g. Define	ccononnes.
Differentiate, Carry out	• Appraise the different methods of national income
Design, etc)	• Study the meaning and phases of trade cycles.
Content Outline	• 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)
	• Measurement of National Income-Value Added Method, Income
	Method, Expenditure Method, Green Accounting Method
	• Circular flow of National Income in a closed economy and open
	economy • Maaning abaracteristics and Phases of Trade Cycles
Module 2(Credit 1) K	Meaning, characteristics, and Phases of Trade Cycles eynesian Economics Analysis
	After learning the module, learners will be able to
Learning Outcomes (Specific related to the	
(Specific retaied to the module	• Grasp the principle of effective demand, aggregate demand, and
T A	supply.
e.g. Define, Differentiate, Carry out	
Dijjerenitale, Curry oui Design, etc)	· Explain the factors influencing the marginal efficiency of cupital
	• Learn the principle of the investment multiplier
Content Outline	• Determination of income and employment with the help of effective
	demand • Consumption Eulerica: Average and Marginal Propensities to
	• Consumption Function: Average and Marginal Propensities to Consume and Save, subjective and objective factors determining
	propensity to consume,
	 Investment Demand – Marginal efficiency of capital- Meaning,
	Formula, Diagram & Factors affecting MEC, Relation between MEC
	1 ornitia, Diagram & ractors anecting MEC, Relation between MEC

	& Rate of Interest
	• Principle of Investment Multiplier-assumption, leakages, and importance
Module 3(Credit 1) P	ost- Keynesian Economics
	After learning the module, learners will be able to
(Specific related to the	
module	• Explore the IS-LM model integrating commodity and money markets.
e.g. Define,	• Analyze the principle of the accelerator and its interaction with the
Differentiate, Carry out	multiplier.
Design, etc)	• Review the post-Keynesian theories of consumption,
	• Evaluate the short-run and long-run Philips curve
Content Outline	Principle of Accelerator-Interaction between Multiplier and
	Accelerator
	• Derivation of IS curve and LM curve and determination of rate of
	interest and national income within the framework of IS-LM Model
	• 3.3 Post-Keynesian Theories of Consumption – Dusenberry's
	Relative Income Hypothesis of Consumption, Modigliani Life Cycle
	Hypothesis
	• Philips Curve – meaning of Philips curve, short run, and long-run
	Philips curve
Module 4 (Credit 1) Su	apply of and Demand for Money
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the	• Understand the determinants of money supply
modulee.g. Define,	• Study the demand for money and its determinants.
Differentiate, Carry out,	• Evaluate the theories of the value of money
Design, etc)	• Analyze the various aspects of inflation
Content Outline	• Supply of money –determinants of money supply, velocity of
	circulation of money, RBI measures of money supply-M1, M2, M3
	& M4.
	• Concept of Demand for money, Keynes's theory of liquidity
	preference
	• Value of money – Fisher's Cash transactions approach, Cambridge's
	Cash Balance approach
	• Inflation – Definition and Types of inflation, Cost-Push and
	Demand-Pull Inflation, Causes, Effects & Measures to control
	inflation, Concept of Deflation and Stagflation.

- 1–Assignments
- 2– Group Discussion
- 3– MCQ test
- 4- Group Presentation

Internal – 50 Marks

External – 50 Marks

References:

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- 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.
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- 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.
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- 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.

Course Syllabus Semester: III 3.4 Minor stroop

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) U	Jnit 1: Indian Contract Act, 1872 - I
Learning Outcomes	After learning the module, learners will be able to
	 5.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. 6.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. 7.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. 8.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	 9.Definitions, Agreement, kinds of Agreements, 10. Contract- kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract and E-contract, distinguish between Agreement and Contract. 11. Offer or Proposal- Definition, Essentials of Valid proposal or offer, counter offer, Standing or open offer, distinguish between offer and invitation to offer, 12. Acceptance- Definition, Essentials of a valid acceptance, Promise. 13. Communication of Offer and acceptance and Revocation. 14. Capacity to contract (Sec 10-12), Consent and Free Consent

	(Sec 13-22)
	15. Consideration (Sec 2 and 25) and Void Agreements (Sec 24-
	30)
	16. Agreement in restraint of trade, Wagering Agreements,
	Quasi Contracts
	17. Discharge/Termination of Contracts, Remedies of Breach
Module 2 (Credit 1) U	nit 2: Indian Contract Act, 1872 - II
Learning Outcomes	After learning the module, learners will be able to
	18. Understand the key principles of indemnity, guarantee,
	bailment, pledge, and agency as outlined in the relevant sections of
	Indian law.
	19. Analyze the rights, duties, and liabilities of parties involved in
	indemnity, guarantee, bailment, pledge, and agency relationships.
	20. Apply the provisions of these laws to real-world business
	scenarios, ensuring compliance and resolving disputes effectively.
	21. Evaluate the legal consequences of breaches or disputes in
	indemnity, guarantee, and bailment, pledge, and agency
	agreements.
Content Outline	22. Law of Indemnity and Guarantee (Sec 124-132, 147)
	23. Law of Bailment and pledge (Sec 148,152-154,162, 172,178-
	179)
	24. Law of Agency (Sec 182-185 & 201-209)
Module 3 (Credit 1) U	nit 3: The Sale of Goods Act, 1930
Learning Outcomes	After learning the module, learners will be able to
	25. Identify the distinction between a sale and an agreement to
	sell, including the concepts of goods, contract of sale, and
	ownership.
	26. Understand the formation of a sale contract, and its conditions
	and warranties under the Sale of Goods Act.
	27. Apply legal provisions regarding the transfer of property in
	goods, risk, and delivery of goods.
	28. Analyze the remedies available for breach of contract in the
	sale of goods, such as damages, rejection, and specific
	performance.
	29. Understand and differentiate between the rights of an unpaid
	29. Understand and differentiate between the rights of an unpaid seller and the remedies for the same.
Content Outline	29. Understand and differentiate between the rights of an unpaid seller and the remedies for the same.30. Contract of sale,
Content Outline	 29. Understand and differentiate between the rights of an unpaid seller and the remedies for the same. 30. Contract of sale, 31. Meaning and difference between sale and agreement to sell,
Content Outline	 29. Understand and differentiate between the rights of an unpaid seller and the remedies for the same. 30. Contract of sale, 31. Meaning and difference between sale and agreement to sell, 32. Conditions and warranties,
Content Outline	 29. Understand and differentiate between the rights of an unpaid seller and the remedies for the same. 30. Contract of sale, 31. Meaning and difference between sale and agreement to sell, 32. Conditions and warranties, 33. Transfer of ownership in goods including sale by a non-
Content Outline	 29. Understand and differentiate between the rights of an unpaid seller and the remedies for the same. 30. Contract of sale, 31. Meaning and difference between sale and agreement to sell, 32. Conditions and warranties, 33. Transfer of ownership in goods including sale by a non-owner,
Content Outline	 29. Understand and differentiate between the rights of an unpaid seller and the remedies for the same. 30. Contract of sale, 31. Meaning and difference between sale and agreement to sell, 32. Conditions and warranties, 33. Transfer of ownership in goods including sale by a non-owner, 34. Unpaid seller – meaning,
	 29. Understand and differentiate between the rights of an unpaid seller and the remedies for the same. 30. Contract of sale, 31. Meaning and difference between sale and agreement to sell, 32. Conditions and warranties, 33. Transfer of ownership in goods including sale by a non-owner,

Learning Outcomes	After learning the module, learners will be able to
	 36. Understand the concept of negotiable instruments and their types (e.g., promissory notes, bills of exchange, and cheques). 37. Analyze the essential elements of negotiable instruments, including the roles and responsibilities of the parties involved. 38. Interpret the provisions related to the transfer and negotiation of negotiable instruments, including endorsements and holder in due course. 39. Examine the legal consequences of dishonor of negotiable instruments, including penalties for dishonor due to insufficient funds. 40. 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	 41. Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types) 42. Endorsement: Types of Endorsement 43. Holder and Holder in Due Course, Privileges of Holder in Due Course 44. Dishonor of Negotiable Instruments: Modes, Consequences, Notice of Dishonor; Noting and Protesting
	45. Discharge of Negotiable Instruments: Meaning and Modes

Assignments/Activities
Written Test/ Assignment / Project Report/ Quiz/Debate
Group Discussion / Case Study
Presentations/Seminars/Workshop/ Any other innovative methods
Total – 50 Marks

Internal – 50 Marks

External – 50 Marks

References:

- 46. Avtar Singh Law of Contract & Specific Relief (Eastern Book Company, 13th Edition, 2022)
- 47. R.K. Bangia Law of Contract Part I & II (Allahabad Law Agency, 2021)
- 48. M.C. Kuchhal *Business Law* (Vikas Publishing House, 7th Edition, 2022)

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- 49. Pollock & Mulla *The Sale of Goods Act & The Indian Partnership Act* (LexisNexis, 12th Edition, 2019)
- 50. R.K. Bangia Negotiable Instruments Act (Allahabad Law Agency, 2021)
- 51. Bhashyam & Adiga The Negotiable Instruments Act (LexisNexis, 20th Edition, 2020)

Academic Year: 2025-26

Course Syllabus

Semester III

3.4 Minor stream

Course Title	Business Accounting I
Course Credits	4
Course Outcomes	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 Accou	unting
Learning	
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	 Meaning of various terms such as- consignment sale, consignor, consignee, account sale, Pro-forma invoice etc.
	• Difference between sale and consignment
	• Concept of normal and abnormal loss, commission on sales and valuation of closing stock.
	• Advantages and other features of consignment sale.
	Problems on-
	• Accounting treatment and accounting entries in the books of consignor and consignee
	• 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)	
-	ccounts based on Adjustment of Admission of Partner and Retirement/Death of
Partner	

Learning Outcomes	After learning the module, learners will be able to
	• 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
Contont Outling	Theory-
Content Outline	• Introduction to partnership as a form of business organization.
	• Concept of Partnership deed. Main provisions in the Indian Partnership
	Act., Rights & duties of partners,
	 Provisions governing admission of a partner. Provisions governing activement or death of a partner.
	Provisions governing retirement or death of a partner.Effect on Profit sharing ratio. Legal representative of the dead partner.
	• Effect on Front sharing ratio. Legar representative of the dead partner. Problems on-
	Revaluation of Assets and Liabilities on Admission/Retirement
	Adjustments related to Goodwill and Reserves
	• 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	
	Compute the Purchase Consideration.
	• Prepare Ledger Accounts and Balance Sheet of New Firms after
	amalgamation.
Content Outline	Theory-
	Legal Provisions for Conversion
	Procedure for Conversion
	Accounting Treatment of Conversion
	Problems on -
	Realization method only
	Calculation of New Purchase consideration,
	Preparation of Journal / Ledger Accounts of firms.
Module 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
	• Pass journal entries to record the issue of shares
	• Explain the terms calls in arrears and calls in advance.

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

Assignments/Activities
Written Test/ Assignment / Project Report/ Quiz/Debate
Group Discussion / Case Study
Presentations/Seminars/Workshop/ Any other innovative methods
Total – 50 Marks

Internal – 50 Marks

External – 50 Marks

References:

- Agarwal, S.P. Advanced Financial Accounting. Taxmann Publications, 2017.
- Hanif, M., and Mukherjee, S. Advanced Accounting (Volume II). Tata McGraw-Hill Education, 2016.
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Sons, 2018.

- Maheshwari, S.N., and Maheshwari, S.K. Advanced Accountancy (Volume II). Vikas
- Publishing House Pvt Ltd, 2019.
- Shukla, M.C., and Grewal, T.S. Advanced Accounts (Volume II). S. Chand & Company Ltd., 2019.

COURSE SYLLABUS 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
(Specific related to the module e.g. Define, Differentiate, Carry out, Design, etc.)	 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	 Definition and importance of entrepreneurship Characteristics of successful entrepreneurs Role of Entrepreneur in economic development Types of Entrepreneurs
Module 2 (Credit 1)	Introduction to Project
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the module e.g. Define, Differentiate, Carry out, Design, etc.)	 Understand the meaning and classification of projects. Gain knowledge of the project lifecycle and key stages.
Content Outline	Meaning and DefinitionProject Classification
	Project Classification Project Lifecycle
	 Steps in project formulation Contents of Project Report
Module 3 (Credit 1)	Women Entrepreneurs

Learning	After learning the module, learners will be able to
Outcomes	
(Specific related to the module e.g. Define, Differentiate, Carry out, Design, etc.)	 Understand the concept of women entrepreneurship and its significance. Identify the key factors that motivate women to start businesses.
Content Outline	• Introduction
	 Factors inducing women Entrepreneurs
	• Problems and Solutions
	 Various schemes and assistance given to women
	Entrepreneurs.
Module 4 (Credit 1)	Support and Assistance for Entrepreneur
Learning	After learning the module, learners will be able to
Outcomes	After learning the module, learners will be able to
Outcomes (Specific related to	After learning the module, learners will be able to Understand the role of commercial banks and financial
Outcomes (Specific related to the module	• Understand the role of commercial banks and financial
Outcomes(Specific related tothemodulee.g.Define,	• Understand the role of commercial banks and financial institutions in supporting entrepreneurs.
Outcomes(Specific related tothemodulee.g.Define,Differentiate,Carry	• Understand the role of commercial banks and financial
Outcomes (Specific related to the module e.g. Define, Differentiate, Carry out, Design, etc.)	 Understand the role of commercial banks and financial institutions in supporting entrepreneurs. Gain knowledge about various government agencies providing institutional support.
Outcomes(Specific related tothemodulee.g.Define,Differentiate,Carry	 Understand the role of commercial banks and financial institutions in supporting entrepreneurs. Gain knowledge about various government agencies providing institutional support. Commercial Banks SIDBI, SFC, RBI
Outcomes (Specific related to the module e.g. Define, Differentiate, Carry out, Design, etc.)	 Understand the role of commercial banks and financial institutions in supporting entrepreneurs. Gain knowledge about various government agencies providing institutional support. Commercial Banks SIDBI, SFC, RBI Institutional Support- DIC, NSIC, SIDCO, NABARD,
Outcomes (Specific related to the module e.g. Define, Differentiate, Carry out, Design, etc.)	 Understand the role of commercial banks and financial institutions in supporting entrepreneurs. Gain knowledge about various government agencies providing institutional support. Commercial Banks SIDBI, SFC, RBI Institutional Support- DIC, NSIC, SIDCO, NABARD, SSIC, TCO,
Outcomes (Specific related to the module e.g. Define, Differentiate, Carry out, Design, etc.)	 Understand the role of commercial banks and financial institutions in supporting entrepreneurs. Gain knowledge about various government agencies providing institutional support. Commercial Banks SIDBI, SFC, RBI Institutional Support- DIC, NSIC, SIDCO, NABARD, SSIC, TCO, Concept of Micro Finance
Outcomes (Specific related to the module e.g. Define, Differentiate, Carry out, Design, etc.)	 Understand the role of commercial banks and financial institutions in supporting entrepreneurs. Gain knowledge about various government agencies providing institutional support. Commercial Banks SIDBI, SFC, RBI Institutional Support- DIC, NSIC, SIDCO, NABARD, SSIC, TCO,

Internal – 50 Marks

Sr No	Assignments/Activities
1	Written Test/ Assignment / Project Report/
	Quiz/Debate
2	Group Discussion / Case Study
3	Presentations/Seminars/Workshop/ Any other
	innovative methods
	Total – 50 Marks

External – 50 Marks

References:

- S.S. Khanka *Entrepreneurial Development* (S. Chand & Co.)2016
- C.B.Gupta & N P Srinivasan, Entrepreneurship Development, Sultanchand & Sons 2015.

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- Michael Vaz, enthrapreneurship Development, Manan Prakashan 2014
- E Gordon & K Natrajan, enthraporeneurship Development, Himalaya Publishing house 2005.

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.
	• Understand 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 I (Credit I) : I	Introduction to Customer Relationship Management
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the	• Understand the definition and importance of CRM in business.
module e.g. Define,	• Learn the different types of CRM systems.
Differentiate, Carry	• Recognize the benefits of implementing CRM strategies.
out, Design, etc.)	
Content Outline	What is Customer Relationship Management (CRM)?
	Importance of CRM in business
	• Key concepts in CRM
	• Types of CRM systems (Operational, Analytical, Collaborative)
	Benefits of effective CRM
Module 2 (Credit 1) : I	Building Customer Relationships
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the	• Learn the difference between customer acquisition and retention.
module e.g. Define,	• Understand the importance of customer loyalty and trust.
Differentiate, Carry	• Identify techniques to personalize customer interactions and build
out, Design, etc)	lasting relationships.
Content Outline	Customer acquisition vs. Customer retention
	Customer loyalty and trust
	• Understanding customer needs and expectations

Personalization in CRM
 Techniques for building strong relationships with customers

Internal – NIL- Marks

External – 50-Marks

References:

- "Customer Relationship Management" by V. Kumar and Werner Reinartz, Publisher: Pearson Education.
- "Customer Relationship Management: Concepts and Tools" by Francis Buttle, Publisher: Wiley India.
- "Customer Relationship Management: A Strategic Approach" by Sunil Soni, Publisher: Jaico Publishing House.
- "Essentials of Customer Relationship Management" by S. Shajahan, Publisher: Wiley India.
- "Customer Relationship Management: A Managerial Perspective" by Jagdish N. Sheth and Rajendra S. Sisodia, Publisher: Tata McGraw-Hill Education.
- "Relationship Marketing and Customer Relationship Management" by Shankar G. and Lalitha A., Publisher: Wiley India.
- "Customer Loyalty: Toward an Empirical Approach" by R. K. Gupta, Publisher: Sage Publications.
- "The Customer Experience 3.0" by John A. Goodman, Publisher: Pearson.
- "Customer Relationship Management in the Digital Age" by Shailendra Nigam and Sudhir Rajpal, Publisher: Sage Publications.

3.5 OEC		
Course Title	Introduction to Advertising	
Course Credits	2	
Course Outcomes	After going through the course, learners will be able to	
	 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	
(Specific related to the module. e.g. Define, Differentiate, Carry out, Design, etc)	 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 Module 2 (Credit 1)	 Advertising: Concept, Features, Evolution of Advertising, Active Participants, Benefits of advertising to Business firms and consumers. Classification of advertising: Geographic, Media, Target audience and Functions. Integrated Marketing Communications (IMC)- Concept, Features, Elements, Role of advertising in IMC Economic Aspect – Effect of advertising on consumer demand, competition and price. Waste in advertising. Social Aspect – Advertising and Cultural values, Ethical and Social issues in advertising, Advertising and Standard of living. 	
A (Creatt 1) A	Auverusing Dranu Dunuing and Special Furpose Auverusing	
Learning Outcomes	After learning the module, learners will be able to	

(Specific related to the module. e.g. Define, Differentiate, Carry out, Design, etc)	 Understand the principles and techniques of advertising, including its role in brand building and consumer engagement. Develop effective brand-building strategies and create impactful advertisements tailored to specific purposes and audiences.
Content Outline	 Brand Building: The Communication Process, AIDA Model, Role of advertising in developing Brand Image and Brand Equity, and managing Brand Crises. Special purpose advertising: Rural advertising, Political advertising-, Advocacy advertising, Corporate Image advertising, Green Advertising – Features of all the above special purpose advertising. Trends in Advertising: Media, Ad spends, Ad Agencies, Execution of advertisements.

Internal – NIL- Marks

External – 50-Marks

References:

- Advertising and Promotion: An Integrated Marketing Communications Perspective George Belch and Michael Belch, 2015, 10th Edition, McGraw Hill Education
- Contemporary Advertising, 2017, 15th Edition, William Arens, Michael Weigold and Christian Arens, Hill Higher Education
- Strategic Brand Management Kevin Lane Keller, 4th Edition, 2013 Pearson Education Limited
- Advertising: Planning and Implementation, 2006 Raghuvir Singh, Sangeeta Sharma Prentice Hall

3.5 OEC	
Course Title	Introduction to Export Marketing
~ ~ ~	-
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	 To understand the fundamentals and Importance of Export Marketing. To acquaint the students with the knowledge of composition and direction of India's Export trade To gain knowledge of various trade barriers and trading blocs in the International market To develop understanding about India's Foreign Trade Policy & Export Promotion Organizations. To equip students about the knowledge of role of logistic in the International trade & Role of technology in emerging export marketing.
Madula 1 (Cradit 1), F	
Module I (Credit I): F	undamentals of Export Marketing
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the module e.g. Define, Differentiate, Carry out, Design, etc)	 To understand fundamentals of export marketing and its significance. To acquaint knowledge of composition and direction of India's Export Trade To learn about trade barriers and trading blocs in the International Market To Learn about Foreign Market Selection Process
Content Outline	 Concept and Significance of Export Marketing Composition and Direction of India's Export trade Trade barriers and Trading Blocs in the International Markets World Trade Organisation and – Objectives & Functions Foreign Market Selection Process
Module 2 (Credit 1): In	ndia's Foreign Trade Policy & Export Promotion Organisations
Learning Outcomes	After learning the module, learners will be able to

(Specific related to the	 To understand India's Foreign Trade Policy and Trade
module e.g. Define,	Facilitations To gain knowledge of various export promotions organization and
Differentiate, Carry	export marketing organizations To learn students about knowledge of role of logistic in
out, Design, etc)	International trade its challenges and solutions To understand role of technology in emerging trends
Content Outline	 India's foreign Trade policy 2015-20 -Highlights & Implications Objectives of India's foreign trade policy Benefits to the status holders Export Promotions organisations & Export Marketing organisations Role of logistic in International trade its challenges and solutions Role of technology in emerging trends

Internal – NIL- Marks

External - 50-Marks

References:

- Export management, By Balagopal, T.A.S. (Himalaya publishing house)
- Export Import Procedure & Documentation. By N.G. Kale (Vipul prakashan)
- Export Marketing. By Vaz, Michael. (Manan Prakashan)
- International Trade Policy. By Robertson, David (McMilan publication)
- International Trade theory & practice. By P.N. Roy. (Wiley Eastern Lt.)
- International Trade & export management. By Cherunilam Frances (Himalaya publishing House)
- Export Marketing. By Rathar. (Himalaya Publishing House)
- Vishva vyapar Sangathan & Bhartiya
- Aarthvyavastha. By Ramnaresh Pandey. (Atlantic Publisher & Distributors)
- International Marketing by Philip R. Cateora and John L. Graham
- Government of India EXIM Policy Documents
- Export Promotion Websites: DGFT, EXIM Bank, ECGC
- Articles from WTO, UNCTAD, and World Bank Reports

Course Syllabus Semester: III 3.5 OEC

3.5 OEC Course Title	Industrial Develology Organizational Dehaviour
Course 11tle	Industrial Psychology - Organizational Behaviour
Course Credits	2
course creates	
Course Outcomes	After going through the course learners will be able to
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 behavior
	• Wap attractes that influence work behavior
	Outline factors affecting work behavior
Module 1 (Credit 1) O	rganisational Behaviour
Learning Outcomes	After learning the module, learners will be able to
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the	Annual de contributions of continue disciplines de
module.	• Appraise the contributions of various disciplines to
e.g. Define,	Organizational behavior
Differentiate, Carry	Analyse the roles and challenges of managing organizational
out, Design, etc)	behaviour
oui, Design, eie)	
Content Outline	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)	Attitudes at Workplace
Looming Outcomes	After learning the module learners will be able to
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the	
module.	• Infer attitudes underlying patterns of work behaviour
moune.	
1	1

e.g. Define, Differentiate, Carry out, Design, etc)	• Utilize understanding of job attitudes to increase job satisfaction
Content Outline	 Introduction to the concept of attitudes Attitudes and behaviour Job Attitudes Job Satisfaction

Internal Exam -Nil

External Exam -50 Marks

References:

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

3.5 OEC	
Course Title	MARKETING MANAGEMENT
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	• Understand and analyse the Concept and Significance of Marketing Management.
	• Understand Marketing System mechanism and role of International Marketing Management
	 Strategic Marketing Management, & Difference between Marketing Management & Strategic Marketing Management.
	• Understand, know and analyse Changing Marketing Scenario
Module 1 (Credit-1) I	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
	• Understand the Strategic Marketing Management & difference Between Traditional Marketing Management
Content Outline	• Marketing Management-Meaning and Nature of Marketing Management.
	 Functions and Importance of Marketing Management,
	• Concepts of Marketing,
	 Strategic Marketing Management, Difference between Marketing Management & Strategic Marketing Management
Module 2 (Credit 1) M	arketing Planning & Changing Marketing Environment:
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the	• To acquaint the students with Marketing Planning & its process.
module. e.g. Define,	• Understanding Marketing Mix.
Differentiate, Carry	 Identifying & Analyzing Sales forecasting.
out, Design, etc.)	• Know the factors Basis of segmentation.
Content Outline	Marketing Planning-Concept, Significance & Process of Marketing Planning
	Planning.Marketing Mix- Meaning and Elements of Marketing Mix.
	 Marketing Mix- Meaning and Elements of Marketing Mix. Sales forecasting-Concept, Methods and Importance.
	 Market Segmentation-Meaning, features, and Basis of segmentation.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL- Marks

External – 50-Marks

References:

- 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.

3.5 OEC Course Title	Industrial Statistics
Course The	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 (Specific related to the	After learning the module, learners will be able to
module e.g. Define,	1. Understand the concept of Probability.
Differentiate, Carry out, Design, etc)	2. Solve simple Probability Questions
Content Outline	 Approaches to the calculation of probability. Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required). Conditional probability and Bayes' Theorem (Proof not required). Expectation and variance of a random variable.
Module 2 (Credit 1)	Probability Distributions:
Learning Outcomes (Specific related to the	After learning the module, learners will be able to
<i>module e.g. Define,</i> <i>Differentiate, Carry</i> <i>out, Design, etc)</i>	 Understand different probability distributions and their properties Solve problems of different probability distributions
Content Outline	 Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution Poisson distribution: Probability function, (including Poisson
	 Poisson distribution. Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution
	 Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL- Marks

External – 50-Marks <u>References:</u> • Statical techniques by S.P Gupta Sultan and Chand prakashan.

Course Syllabus Semester: III 3 5 OFC

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)	
Learning Outcomes (Specific related to the	After learning the module, learners will be able to
module e.g. Define, Differentiate, Carry out, Design, etc)	 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	 Introduction to Co-operative movement in India Meaning and definition of co-operation. Features of co-operation. Historical development and principles of co-operation. Contribution of co-operatives to economic growth in India. Overview of co-operative institutions:
Module 2 (Credit 1)	
Learning Outcomes (Specific related to the module	After learning the module, learners will be able to
moaule e.g. Define, Differentiate, Carry out, Design, etc)	 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	 Structure and functions of agricultural co-operatives. Co-operative Marketing- Structures, Functions, Problems & remedies NAFED: Functions, problems, and remedies. Types and issues in co-operative farming. Single-purpose vs multi-purpose co-operatives
	 Summary of key co-operative laws in India.

Internal – NIL- Marks

External – 50-Marks <u>References:</u>

- "Cooperative Management: Principles and Practices" by K.K. Taimni.
- "Cooperative Banking in India" by M.S. Sundaram.
- "Principles of Cooperative Management" by B.S. Mathur.
- "Cooperatives in India: Issues and Trends" by N. Sivagnanasothy.
- "The Evolution of Cooperative Thought" by D.K. Shekhawat.
- Karve D. G.: Co-operative Principles and substance London ICA 1968 Page 3
- Watkins W. P.: Co-operative Principles today and Tomorrow Holyyoake Books Manchester U. K.
- Acharya S. S. K.: Agriculture Marketing In India.
- Desai Basant: Rural Development Issues And Problems, Himalaya Publishing House Bombay
- Mahalingm S.: History of Labour Co-operative in India. (Journal Apr.1995)
- Ruddar Datt and KPM Sunderam : Indian Economics, S. Chand Publication 2004/05
- 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

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): In	ntroduction to Treasury Management
	• 2
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the module e.g. Define, Differentiate, Carry out, Design, etc)	 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	 Definition and scope of treasury management. Key functions of a treasury department (cash management, liquidity management, financing, and risk management). Role of the treasury in corporate governance and strategy. Overview of Treasury Management Systems (TMS). Organizational structure of a treasury function.
Module 2 (Credit 1): R	lisk Management in Treasury
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the module e.g. Define,	• Recognize key financial risks, including interest rate risk, currency risk, and commodity risk, and apply appropriate measurement techniques to evaluate their impact.

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

Internal – NIL- Marks

External – 50-Marks <u>References:</u>

- Steven M. Bragg., Treasury Management: The Practitioner's Guide.
- Hong Kong Institute of Bankers (HKIB), Corporate Treasury Management.
- Stanley Myint and Fabrice Famery, The Handbook of Corporate Financial Risk Management.
- P. V. Viswanath, Treasury Management: A Practitioner's Guide.
- Aaron Brown, Financial Risk Management for Dummies.

3.5 OEC	
Course Title	Economics System
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)	Unit 1: Introduction to Economics 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 institution
Content Outline	justice. • Economics System- meaning & Definition, Evolution of
Content Outmic	Economics System- meaning & Definition, Evolution of Economics System
	Classification of Economics System
	• Functions and importance of various economic systems
	• Economics Systems and Social Justice
Module 2(Credit 1)	Unit 2: Incentive
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	• Incentive-Meaning, Types of Incentives
	• Important Incentives under Various Economics Systems
	• Role of incentives in motivating economic agents.

• Compare how incentives work in different economic systems.
• Meaning, types of Economic freedom under various economic
Systems.

Internal – NIL- Marks

External – 50-Marks <u>References:</u>

- 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.

Academic Year: 2025-26

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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) D	epreciation Accounting
Learning Outcomes	After learning the module, learners will be able to
	 Understand the basic fundamentals of need and method of providing depreciation. To correlate the life span of the asset with yearly extinguishment as expenditure.
Content Outline	Theory:
	 Introduction, Definition, Identify Factors affecting depreciation, Explain the purpose of depreciation, Methods of calculating depreciation. 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.
viodule 2 (Credit 1) Ad	counting for Foreign Currency Transactions
Learning Outcomes	After learning the module, learners will be able to
	 Understand the basics of foreign exchange transactions Understand characteristics of foreign exchange markets Comprehend the terminologies used in FOREX markets Understand the accounting aspects of the transactions

Content Outline	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
	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

Sr. No	Assignments/Activities
1	Written Test/Assignment / Project Report/ Quiz/Debate
2	Group Discussion / Case Study/Field Visit Report
3	Presentations/Seminars/Workshops/Any other innovative methods
	Total 50 Marks

Internal – 50 Marks

External – 50 Marks

References:

- Ainapure, Advance Accounting, Manan Prakashan Mumbai, 2023
- Choudhary, Corporate Accounting, Sheth Publishers, Mumbai, , 2023
- Kishnadwala, Financial Accountancy & Management, Vipul Prakashan, Mumbai, 2022
- R.L.Gupta, Advance Accountancy, Sultan Chand & Sons Delhi, 2023
- Shukla & Grewal, Advance Accountancy, S. Chand & Co Delhi, 2023

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) E	Essential 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	 Interpreting Data: Visual to Verbal and Verbal to Visual Business Meetings: Types of Meetings; Preparing for a Meeting; Role and Responsibilities of Chairperson, Members and Participants, and Etiquettes. 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	 Theory: Credit and Collection Letters Writing Credit Letters. Writing Collection Letters.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE) :

Internal – NIL

SNDTWU Faculty of Commerce in Management Studies Syllabus w.e.f. 2025-26
External -50- Marks

References:

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- Guffey, Mary Ellen, and Dana Loewy. Essentials of Business Communication. 10th ed., Cengage Learning, 2016.
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- Locker, Kitty O., and Stephen Kyo Kaczmarek. Business Communication: Building Critical Skills. 6th ed., McGraw-Hill Education, 2013.
- Locker, Kitty O., and Donna S. Kienzler. Business and Administrative Communication. 11th ed., McGraw-Hill Education, 2015.
- Rai, Urmila. Business Communication. Himalaya Publishing House, 2014.
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SNDTWU Faculty of Commerce in Management Studies Syllabus w.e.f. 2025-26

FP

3.7 Major (Core)

	Field Work in Management Studies
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	 Apply management concepts and theories to real-world business situations. Gain practical experience in business operations and management functions. Develop problem-solving, decision-making, and communication skills in a business environment. Understand organizational structures, management practices, and strategies. Work effectively in teams, manage tasks, and adapt to dynamic business environments.
Module 1(Credit 1)	Organizational Understanding and Management Functions
Learning Outcomes	After learning the module, learners will be able to
	 Understand the key management functions (planning, organizing leading, and controlling) in practice. Get hands-on exposure to business operations, departmental coordination, and strategy implementation. Learn how to apply management principles to real business scenarios.
Content Outline	Introduction to the Organization:
	 Key Management Functions: Planning: Organizing: Leading: Controlling: Management Practices in Action: Teamwork and Coordination:
Module 2(Credit 1)	Problem Solving, Decision Making, and Reporting

Learning Outcomes	After learning the module, learners will be able to		
	 Develop critical thinking and problem-solving skills to address organizational challenges. Understand how decisions are made at different levels of management. Document and report field experiences and observations effectively. 		

Content Outline	Problem Identification and Decision Making:
	Managing Organizational Change:
	Workplace Culture and Communication:
	Reporting and Reflection:

Rubrics for Evaluation of Field Project Work

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

B.COM In Management Studies

Semester IV

Academic Year: 2025-26

Course Syllabus

Semester: IV

1.1 Major (Core)

(Finance Specialization III)

Course Title	Advanced Financial Management
Course Credit	4
Course	After going through the course, learners will be able to –
Outcomes	 Develop the ability to develop strategic financial plans and analyze financial statements for sound decision-making. Apply advanced capital budgeting techniques to optimize investment decisions. Design effective credit policies and collection strategies to optimize accounts receivable management. Demonstrate proficiency in cash forecasting, monitoring, and managing cash reserves for optimal liquidity.
Module 1:	Financial Planning and Analysis
Learning outcomes	 To Understand Strategic Financial Planning To Evaluate Financial Health
Content Outline	 Theory: Strategic Financial Planning Forecasting Techniques and Budgeting Practical: Preparation of Pro Forma Financial Statements Ratio Analysis for Financial Decision Making
Module 2:	Capital Budgeting and Investment Decisions
Learning outcomes	 To learn to apply Capital Budgeting Techniques To Incorporate Risk Analysis To be able to Optimize Investment Portfolios:

Content Outline	Theory:
	• Principles of Capital Budgeting
	• Risk Analysis in Investment Decisions
	Practical:
	• Net Present Value (NPV), Internal Rate of Return (IRR), and Payback Period Calculations
	Simulation Models for Investment Appraisal
Module 3:	Management of Accounts Receivables
Learning outcomes	• To develop a comprehensive understanding of managing accounts receivables, inventory, and cash as essential components of working capital.
	• To design effective credit policies and collection strategies to optimize accounts receivable management.
	• To apply inventory management techniques like EOQ, JIT, and ABC analysis to minimize costs and ensure operational efficiency.
Content Outline	Theory-
	Concept & Importance
	 Credit Policy – Nature & Goals
	• Factors affecting Credit Policy
	• Need for granting credit
	Credit Policy Variables
Module 4:	Inventory & Cash Management
Learning	• To apply inventory management techniques like EOQ, JIT, and ABC analysis to minimize costs and ensure operational efficiency.
outcomes	 To utilize financial tools and models to support decision-making in accounts receivable, inventory, and cash management.
Content Outline	Theory-
	 Meaning & Objectives of cash management Motives of holding cash Strategies of Cash Management
	• Strategies of Cash Management
	Importance & Techniques of Inventory Management vitigs towards Comprehensive Continuous Evaluation (CCE)

Sr. No	Assignments/Activities	
1	Written Test/ Assignment / Project Report/ Quiz/Debate	
2	Group Discussion / Case Study	
3	PPT Presentations/Seminars/Workshop/Any other innovative	
	methods	
Total – 5	Total – 50 Marks	

Internal – 50 Marks External – 50 Marks

References :

- Advanced Financial Management" by C. Paramasivan and T. Subramanian (2020)
- Advanced Financial Management" by A.N. Sridhar (2024)
- Financial Management: Theory, Concepts, and Problems" by R.P. Rustagi (March 2024)
- Advanced Financial Management" by Dr. Khan and Jain
- Advanced Financial Management" by Dr. P.C. Tulsian and Bharat Tulsian

Course Syllabus

Semester: IV

4.1 Major (Core)

(Human Resource Specialization III)

Course Title	Industrial Relations
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
outcomes	 Provide intensive theoretical and practical knowledge of IR and Trade Union Provide outline position of IR in Indian Prospective
	• Provide practical information about how to handle grievances.
Module 1 (Cro	edit 1) : Industrial Relations Perspective
Learning Outcomes	 Students will be able to understand the concept, characteristics, and importance of Industrial Relations (IR) Helps students to analyze the factors affecting IR, approaches to IR, and the prerequisites for successful IR. Evaluate the scope, programs, and key aspects of IR, including its
Contont	characteristics.
Content Outline	 Impact of Industrial Relation Concept, Characteristics of IR, Importance of IR Scope of IR Factors Affecting IR, Approaches to IR, Pre – requisite for successful IR Programme, Evaluation& aspects of IR, Characteristics of IR
Module 2(Cre	edit 1): Labour Welfare
Learning Outcomes	 Understand the introduction and significance of welfare provisions in the workplace. Identify the impact of personal problems like absenteeism, employee morale, and motivation on productivity. Analyze the role of health and safety measures in promoting conflict resolution and cooperation within the organization.
Content Outline	 Introduction. Welfare Provisions Personal Problems Absenteeism, Employee Morale and Motivation Health and Safety, Conflict to Cooperation

Module 3 (Credit 1): Industrial Disputes & Discipline and Grievance Management		
Learning Outcomes	 Learn about the forms, causes, and resolution of industrial disputes. Understand the role of negotiations, conciliation, and arbitration. Explore grievance handling, discipline procedures, and collective bargaining. 	
Content Outline Module 4 (Cro	 Industrial Disputes Forms, Types, Causes, Preventions & Settlement of Dispute Role and process of Negotiations- conciliation & arbitration Discipline & Grievance Management Grievance procedure, disciplinary procedure. Collective Bargaining: Introduction, Nature or Characteristics Essential for collective bargaining, procedure of collective bargaining. 	
Learning Outcomes	 Equip students with knowledge about the concept, features, and functions of trade unions in India. Highlight the types, structure, and problems faced by trade unions. Enable students to identify the essentials for the success of trade unions. 	
Content Outline	 Trade Union Movement in India Trade union concept General features Function - Types & Structure of Trade Union, Problems of Trade unions, Essentials for success of Trade Unions 	

Sr. No	Assignments/Activities
1	Written Test/ Assignment / Project Report/ Quiz/Debate
2	Group Discussion / Case Study
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods
	Total – 50 Marks

Internal – 50 Marks

External – 50 Marks

Reference Books:

- Industrial Relation, Arjun Monappa, Tata McGrawHill, 2002.
- Industrial Relations, Subba Rao, Himalaya Publication.
- Industrial Relations, Arun Monoppa, Tata McGrw Hill, 2002.
- Industrial Relations, Concepts and Legal Framework, A.M.Sharma, Himalaya, 1999.
- Personnel Management, C.B. Mamoria, Himalaya Publication.

Course Syllabus

Semester: IV

4.1Major (Core)

(Marketing Specialization III)

Course Title	Product Management
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	 Students will understand the entire product management lifecycle, from ideation to product launch, including key concepts like MVP, lean startup, and design thinking. They will develop skills to identify meaningful problems, craft product visions, and create effective product strategies aligned with organizational goals. Students will gain hands-on experience in collaborating with cross-functional teams and managing product development processes. They will learn to execute successful product launches, analyze growth strategies, and incorporate user feedback for continuous product optimization.
Module 1 (Credit 1)	: Introduction to Product Management
Learning	• Introduce the concept, evolution, and significance of product
Outcomes	management.Familiarize students with the role and responsibilities of a product manager.
Content Outline	 Fundamentals of Product Management Definition and scope. Evolution of product management as a discipline. Importance in today's business landscape. Role of the Product Manager Responsibilities during the product lifecycle. Collaboration with cross-functional teams (marketing, engineering, design). Customizing communication strategies based on stakeholders
Module 2(Credit 1):	Problem Identification and Product Vision
Learning	• Teach techniques to identify meaningful problems.
Outcomes	 Guide students in crafting a product vision aligned with organizational goals. Introduce research methodologies and the concept of user personas.

Contort O4li	
Content Outline	• Identifying Problems Worth Solving
	Customer discovery techniques.
	• Qualitative and quantitative research methods.
	 Developing Product Vision and Strategy
	 Crafting a compelling product vision.
	 Building a Business Model Canvas.
	• Defining a Minimum Viable Product (MVP) and aligning with KPIs.
	• Creating User Personas and PRDs
	• Steps to develop user personas.
	• Components of a Product Requirements Document (PRD).
-	
Module 3 (Credit 1):	Design Thinking and Product Development
Learning	• Introduce design thinking and its application in product
Outcomes	management.
	 Provide hands-on experience with design sprint phases.
	• Discuss product development methodologies and team
	collaboration.
Content Outline	• Introduction to Design Thinking and Design SprintsPhases:
Content Outline	
	Understand, Define, Sketch, Decide, Prototype, and Validate.
	Managing Product Development Teams
	a. Building credibility and trust.
	b. Influencing without authority.
	c. Best practices for distributed team collaboration.
	• Development Methodologies-Understanding the product
	development lifecycle.
Module 4 (Credit 1):	Product Launch and Growth Strategies
Learning	• Equip students with knowledge about the product launch process.
_	• Highlight the role of marketing and post-launch feedback in product
Outcomes	success.
	• Enable students to analyze growth strategies and conduct A/B
	testing.
	6
Content Outline	Setting Up the Launch Process
	• Step-by-step guide to planning a product launch.
	• Step-by-step guide to planning a product launch.
	 Scaling strategies and risk mitigation.

Marketing and Growth Strategies
• Competitor analysis and pricing strategies.
• Launch Execution and Post-Launch Feedback
• Developing rollout timelines and user guides.
• Conducting A/B tests to validate new features.

Sr. No	Assignments/Activities
1	Written Test/ Assignment / Project Report/ Quiz/Debate
2	Group Discussion / Case Study
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods
	Total – 50 Marks

Internal – 50 Marks

External – 50 Marks

References:

- "Inspired: How To Create Products Customers Love" by Marty Cagan (Wiley, 2017) Explores the role of product managers and the evolution of the field.
- "The Lean Product Playbook" by Dan Olsen (Wiley, 2015) Offers practical strategies for product development and managing product lifecycles.
- "**Product Management's Sacred Seven**" by Parth Detroja, Neel Mehta & Aditya Agashe (Wiley, 2020) Indian authors cover key skills and functions of product managers, including collaboration and strategy.
- "The Lean Startup" by Eric Ries (Crown Business, 2011) Introduces concepts like MVPs and customer validation through iterative processes.
- "The Art of Product Management" by Sachin Soni (Wiley, 2020) A practical guide to product management, integrating theory and real-world insights, especially relevant for India.

Semester: IV

4.2 Major (Core)

(Finance specialization IV)

Course Title	Personal Finance
Course Credit	4
Course Outcomes	 Create and manage a personalized financial plan for achieving short- and long-term goals. Analyze savings, investments, and taxation to optimize wealth creation and tax efficiency. Effectively manage debt, credit, and maintain a healthy credit score. Design a retirement plan and adopt financial discipline for long-term financial stability.
Module 1:	Introduction to personal finance and financial planning
Learning outcomes	 Understand the fundamentals of personal finance and its importance in everyday life. Learn to set financial goals and create a practical budget for effective money management. Develop skills to track income, control expenses, and build an emergency fund.
Content Outline	 Definition and Scope of Personal Finance Importance of Financial Literacy Budgeting Tools and Techniques (50-30-20 Rule, Zero-based Budgeting) Tracking Income and Expenses Building an Emergency Fund
Module 2:	Savings and Investment
Learning outcomes	 Understand various saving options and their role in building financial security. Analyze investment instruments based on risk, return, and personal financial goals. Apply the concept of compounding and tax-saving strategies to maximize investment growth.

Content	□ Savings:
Outline	 Types of Savings Accounts Fixed Deposits and Recurring Deposits Benefits of Saving Early Investments:
	 Basics of Stock Market, Bonds, and Mutual Funds Role of SIPs in Wealth Building Risk vs. Return: Understanding Your Risk Appetite Power of Compounding in Investments
Module 3:	Debt Management & Insurance
Learning outcomes	 Differentiate between good and bad debt and apply strategies to manage loans effectively. Understand credit card usage, benefits, risks, and develop skills for responsible credit management. Build and maintain a strong credit score to enhance financial credibility and access to credit.
Content Outline	 Understanding Debt: Good Debt vs. Bad Debt Loans: Types, Interest Rates, and EMI Calculations Credit Cards: Benefits, Pitfalls, and How to Use Them Wisely Credit Score: Importance and Strategies to Maintain a Good Score Avoiding and Managing Debt Traps
Module 4:	Retirement Planning & Financial Discipline
Learning outcomes	 Estimate retirement corpus needs and select suitable retirement planning tools such as NPS, PPF, and pension plans. Understand the tax benefits associated with retirement savings and investments. Cultivate financial discipline and develop strategies for sustainable wealth creation and long-term financial security.
Content Outline	 Importance of Retirement Planning Pension Plans, Provident Funds, and NPS Calculating Retirement Corpus Needs Tax Benefits of Retirement Planning Cultivating Financial Discipline: Setting Priorities and Monitoring Progress

Sr. No	Assignments/Activities
1	Written Test/ Assignment / Project Report/ Quiz/Debate
2	Group Discussion / Case Study
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods
Total – 50 Marks	

Internal – 50 Marks External – 50 Marks

Course Title	International Human Resource Management
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	 Develop necessary skill in the students for application of issues pertaining to international human resource management Develop knowledge about managing human resource in diverse culture Understand the impact of globalization and multiculturalism on HR practices and cross-cultural management. Learn the processes of international HR planning, recruitment, selection, and talent development.
Module 1(Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
(Specific related to	• Analyze the nature, drivers, and effects of globalization across economic, political, cultural, technological, and environmental domains.
Differentiate, Carry out, Design, etc)	• Evaluate the concept of multiculturalism, its dimensions, and the strategies for managing cultural predisposition in global organizations.
	• Develop strategies to manage cross-cultural differences and overcome barriers to enhance global collaboration and organizational effectiveness.
Content Outline	 Globalization – Nature, Drivers, Effects, Advancements due to Globalization (Economic, Political. Cultural, Technological, Environmental) Multiculturalism – Definition, Dimensions. Cultural Predisposition, Managing Cultural Predisposition. Cross Cultural Differences, Managing Across Cultures and Overcoming Barriers.
Module 2(Credit 1)	Durition
Learning Outcomes	After learning the module, learners will be able to
(Specific related to e.g.Define, Differentiate,Carry out, Design, etc)	 Understand the key principles of IHRM planning and apply international recruitment and selection strategies to build a global talent pool. Analyze and implement training, development, and compensation strategies that align with international business goals and cross-cultural dynamics. Evaluate the success and challenges of cross-cultural mergers and acquisitions through an HR lens, focusing on integration and employee reintegration strategies.
Content Outline	 Staffing Strategies in International Business, IHR Planning, International Recruitment and Selection Processes, Recruitment and Selection, Training and Development for Global Competence International Compensation and Benefits Management Repatriation and Employee Reintegration HRM in Cross-Cultural Mergers & Acquisitions

	• Success and Failure Analysis of Mergers & Acquisitions from an HR Perspective
Module 3(Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
(Specific relatedto	Develop knowledge on impact of cross culture on HRM
themodulee.g.Define	
,Differentiate,Carry	
out, Design, etc)	
Content Outline	 International Business ethics and IHRM: Meaning of Business Ethics, Global Values, Operationalizing Corporate ethics of HR in overall corporate ethics program. Cross Cultural Management: Managing Work Diversity in Workforce, Role of IHRM in cross culture management.
Module 4(Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
(Specific related t	
e.g.Define,	• Develop knowledge about International HRM trends and Challenges.
Differentiate, Carry	
out, Design,	
Content Outline	• Emerging Trends in IHRM,
	 Offshoring meaning and importance. IHRM and Virtual Organization- Meaning, Features, Managing HR in Virtual Organizations

- Case Study 15 marks
- Problem Solving 15 marks
- Presentation 10 marks
- Assignment 10 marks

Reference

- International Human Resource Management- Text And Cases, K Aswathappa, Sadhna Dash, Tata McGraw-Hill.
- Managing the Global Workforce, Paula Caligiuri, David Lepak, Jaime Bonache, John Wiley & Sons Ltd.

Semester: IV

Course Title	Retail Management		
Course Credits	4		
Course Outcomes	After going through the course, learners will be able to		
	 Define the key concepts of retailing and understand its relevance in the modern market. Analyze the types and classification of retail outlets and their operations. Apply retail management concepts to store planning, layout, and visual merchandising. Evaluate retail pricing strategies, the role of technology in retail, and the future of e-retailing. Develop practical solutions to challenges in retail through case studies and activities. 		
Module 1 (Cred	Module 1 (Credit 1) Introduction to Retailing		
Learning Outcomes	After learning the module, learners will be able to		
(Specific related to the module. e.g. Define, Differentiate, Carry out, Design, etc)	 Define retailing, its features, and its importance in the modern economy. Analyze the factors influencing the retail industry and the challenges faced by retailers. Evaluate the growth and future prospects of retailing in the Indian scenario. 		
Content Outline	 Definition, importance, and features of retailing Factors influencing the retail industry Challenges faced by retailers Growth of retail in recent years Future prospects of retailing in India 		
Module 2 (Credit 1)	Classification of Retail Outlets and Retail Formats		
Learning Outcomes	 After learning the module, learners will be able to Differentiate between organized and unorganized retail formats. Classify retail outlets based on channels, merchandise sold, and outperchip types 		
	ownership types.Evaluate the role of multichannel and omnichannel retailing in the modern market.		

4.2 Major (Core) (Marketing specialization IV)

Content Outline	• Organized vs. Unorganized retail
	Classification based on:
	• Channels (online, offline, multichannel)
	• Type of merchandise (FMCG, apparel, electronics, etc.)
	• Type of ownership (independent stores, franchises, corporate chains)
	 Multichannel and omnichannel retail formats
Module 3 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
	Understand the importance of store location planning and factors
	influencing it.
	• Design effective store layouts and apply concepts of visual merchandising.
	• Evaluate the impact of store ambiance and design on consumer
	behaviour.
Content Outline	Retail Store Location, Layout, and Visual Merchandising
	• Retail store location planning and site selection
	• Store layout: Types (grid, free-flow, loop, etc.)
	• Concept and elements of visual merchandising (displays, signage,
	lighting)
	• Role of visual merchandising in influencing customer decisions
Module 4 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
	• Understand estail missing concents, policies, and strategies
	 Understand retail pricing concepts, policies, and strategies. Analyse the role of technology in retail, including online shopping, e-
	• Analyse the role of technology in retail, including online shopping, e- CRM, and database marketing.
	 Evaluate case studies on retail practices and strategies in the digital era.
Content Outline	 Pricing Strategies and Technology in Retailing
Content Outime	 Concept of retail price and its elements
	Retail pricing policies and strategiesRole of technology in retailing:
	 Kole of technology in fetalling. Online shopping and e-retailing
	 Online shopping and e-retaining Database marketing
	 Database marketing E-CRM (Electronic Customer Relationship Management)
	Case studies on successful retail businesses

Module 1: Introduction to Retailing

• Activity: Research and present the growth of a specific retail sector in India (e.g., grocery, fashion, electronics).

• Assignment: Write a report on the challenges faced by Indian retailers and suggest strategies to overcome them.

Module 2: Classification of Retail Outlets

- Activity: Conduct a field visit to a local retail store and categorize it based on the type of merchandise, channel, and ownership.
- Assignment: Compare and contrast two retail formats (e.g., department stores vs. online stores) and analyse their advantages and challenges.

Module 3: Store Layout and Visual Merchandising

- Activity: Design a visual merchandising plan for a retail store, including layout, displays, and signage.
- Assignment: Evaluate the store layout and visual merchandising strategies of a popular retail brand and prepare a report.

Module 4: Pricing Strategies and Technology

- Activity: Create a presentation on how technology (e.g., AI, e-CRM) has transformed retailing in recent years.
- Assignment: Analyse a case study of a retail business that successfully implemented online shopping or e-CRM strategies.

Internal -50 Marks

External -50 Marks

References:

- Berman, B., & Evans, J. R. (2018). Retail Management: A Strategic Approach. Pearson.
- Levy, M., Weitz, B. A., & Grewal, D. (2021). Retailing Management. McGraw Hill.
- Dunne, P., Lusch, R. F., & Carver, J. R. (2019). Retailing. Cengage Learning.
- Pradhan, S. (2020). Retailing Management: Text and Cases. McGraw Hill.
- Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2022). Marketing Management. Pearson.

Course Syllabus Semester: IV

Minor Stream	1
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.	Introduction 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	• Meaning of International Business, the difference between Domestic
	Business and International Business
	 International Business Environment –PESTEL Analysis Modes of Entry into International Business
	 Modes of Entry into International Business Meaning, Merits and Demerits of Globalization
	• Meaning, Merits and Demerits of Globalization
Module 2(Credit 1) T	neories 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	David Ricardo's Comparative Cost Advantages
	Heckscher- Ohlin's Modern Theory of International Trade
	• Free trade and policy of Protection- Merits and demerits
	• Tariffs and non-tariff barriers- anti-dumping duties, countervailing
	duties, voluntary export restraint, Sanitary and Phytosanitary
	measures
Module 3(Credit 1) Int	ernational 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).
L	

1	
	• 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	• Objectives, Functions, and Principles of WTO
	• Agreements of WTO-TRIPS, TRIMS, GATS, Agreement on
	Agriculture,
	 Dispute Settlement Mechanism under WTO
	• 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) Balance 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	• Structure of BOP, Balance of Trade, and Balance of Payment,
	• Meaning and causes of disequilibrium in the BOP, Autonomous &
	Accommodating transactions, Monetary & non-monetary methods
	for correcting disequilibrium in the BOP
	• Meaning and Functions of Foreign Exchange, Concept of spot and
	Forward Exchange Rate, Fixed & floating Exchange Rate
	• Theories of Determination of exchange rates- Balance of payment
	theory, Purchasing Power Parity theory

Sr.No.	Assignments/Activities
1	Written Test/ Assignment / Project Report/ Quiz/Debate
2	Group Discussion / Case Study
3	Presentations/Seminars/Workshop/ Any other innovative methods
	TOTAL Marks 50

Internal – 50 Marks

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.
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- 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.
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- 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.
- Mundell, R. A. (1961). A Theory of Optimum Currency Areas. The American Economic Review, 51(4), 657-665.
- Obstfeld, M., & Rogoff, K. (1995). Exchange Rate Dynamics Redux. Journal of Political Economy, 103(3), 624-660.

Course Syllabus Semester: IV

1.3 Minor Strea	m
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) Unit 1: Partnership Acts	
Learning Outcomes	After learning the module, learners will be able to
-	 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 profitsharing, 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 real-world business situations, ensuring legal compliance and informed decision-making.
Content Outline	 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. 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) U	nit 2: The Companies Act, 2013
Learning Outcomes	After learning the module, learners will be able to
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	 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	• Definition and Features of a Company, Kinds of Companies
	• Public Companies, Private Company and Privileges of Private
	Company. Distinction between Public Company and Private
	Company, Holding Company and Subsidiary Company.
	Memorandum of Association and Articles of Association of a
	Company.
	• Doctrine of Ultra Virus, Doctrine of Indoor Management.
	• Membership: Who can be member of a Company? Acquisition and
	cessation of membership
	• Definition of a Prospectus and its legal Requirement, Contents of a
	Prospectus, A Statement in Lien of a prospectus
Madula 2 (Cuadit 1) I	• Meetings of a Company – AGM & EGM (Sec 96, 100)
Learning Outcomes	Jit 3: Intellectual Property Right (IPR) Acts After learning the module, learners will be able to
Learning Outcomes	Understand the fundamentals of Intellectual Property Rights (IPR)
	in India, including the various types of intellectual property and
	their importance in protecting creativity and innovation.
	• Comprehend the patent process, including what is patentable, how
	to obtain a patent, the opposition process, patent term and expiry, and remedies for patent infringement.
	• Gain knowledge of copyrights, including registration, term,
	protected works, and ownership rights, fair use principles, and the
	legal remedies for copyright infringement.
	• Understand the fundamentals of Intellectual Property Rights (IPR)
	in India, including the various types of intellectual property and
	their importance in protecting creativity and innovation.
Content Outline	• Intellectual Property rights in India Introduction and Types.
	• Patents: Meaning, Salient features of Patent, Conditions for an
	invention to be patented, what is Patentable, What is not
	patentable, Procedure for Obtaining a Patent, Opposition to Grant of Patent, Term, Expired Infringement and remedies
	of Patent, Term, Expiry, Infringement and remedies.Copyrights: Meaning, Copy right Board and registration of Copy
	• Copyrights: Meaning, Copy right Board and registration of Copy right, Term of Copy right, What works are protected, rights and
	I man, rem or copy right, what works are protected, rights and

	ownership, Fair use, Infringement of Copy rights and remedies
	• 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) Un	nit 4: 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	 Objectives, features, Definitions, Unfair trade practices Consumer Protection Council – their constitutions and objectives Composition and jurisdiction of District forum, State Commission and National Commission

Sr.No.	Assignments/Activities	
1	Written Test/ Assignment / Project Report/ Quiz/Debate	
2	Group Discussion / Case Study	
3	Presentations/Seminars/Workshop/ Any other innovative methods	
	TOTAL Marks 50	

Internal – 50 Marks

External – 50 Marks

Reference Books:

- Avtar Singh, Principles of Mercantile Law, **Publisher**: Eastern Book Company, 2023 (12th Edition)
- R.K. Bangia, Indian Partnership Act and Limited Liability Partnership Act, **Publisher**: Allahabad Law Agency
- G.K. Kapoor & Sanjay Dhamija, Company Law & Practice, **Publisher:** Bharat Law House, 27th Edition, 2024
- Ramaiya's Guide to the Companies Act, Publisher: LexisNexis, 2023
- V.K. Ahuja, Law Relating to Intellectual Property Rights, Publisher: LexisNexis, 4th Edition, 2021
- D.N. Saraf, Law of Consumer Protection in India, Publisher: N.M. Tripathi Pvt. Ltd.

SNDTWU Faculty of Commerce in Management Studies Syllabus w.e.f. 2025-26

SNDTWU Faculty of Commerce in Management Studies Syllabus w.e.f. 2025-26

Semester IV

Minor stream 4.3

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.
1. Module (Credit 1)	Valuation of Shares
Learning outcomes	After going through the course, learner will be able to
Content Outline	 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.
	 Importance of Share Valuation Factors Affecting Share Valuation. Problems on: Methods of Share Valuation Net Asset Value Method (NAV) Yield Method Fair Value Method
2. Module (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	Theory:
	• Introduction to Co-operative Societies,
	• Legal Framework and
	• Key Features of Co-operative Accounting.
	Problems on:
	• Final Accounts of Co-operative Societies.
3. Module (Credit 1)	
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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	Theory:
content outline	Theory.
	• Meaning and purpose of Common-Size Analysis,
	• Trend Analysis and Comparative Analysis.
	Problems on:
	• Common-Size Analysis,
	• Trend Analysis and
	• Comparative Analysis.
4. Module (Credit 1)	Financial Reporting and Disclosures
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Learning outcomes	After going through the course, learner will be able to
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	 Comprehend the Framework of Financial Reporting. Prepare, Analyze and Interpret Financial Statements. Apply Accounting Standards to Real-World Scenarios. Understand Emerging Trends and Ethical Practices in Reporting.
Content Outline	 Overview, Components of Financial Reporting, Mandatory Disclosures under Corporate Governance and Integrated Reporting.

Assignments/Activities
Test/ Assignment / Project Report/ Quiz/Debate
Discussion / Case Study
ations/Seminars/Workshop/ Any other innovative methods
L Marks 50

Internal – 50 Marks

External – 50 Marks

Reference Books

- "Financial Accounting" by P.C. Tulsian, Pearson India, 2019.
- "Financial Accounting and Analysis" by R.K. Sharma & Shashi K. Gupta, 2020.
- Principles and Practice of Accounting" by T.S. Grewal, S. Chand & Company 2018
- "Financial Accounting for Management" by Dr. S.N. Maheshwari & Dr. S.K. Maheshwari Vikas Publishing House, 2021
- "Financial Accounting" by J.R. Monga, Mayur Paperbacks 2019.
- "Advanced Accountancy" by S.K. Singh, Himalaya Publishing House, 2019.
- "Financial Accounting" by S.N. Maheshwari & S.K. Maheshwari, Vikas Publishing House, 2020.

COURSE SYLLABUS 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 (Specific related to the module e.g. Define, Differentiate, Carry out, Design, etc.)	 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	 Techniques of generating Business idea Identifying and evaluating opportunities Market Research Components of Business Plan Vision, Mission, Goal setting SWOT Analysis
Module 2 (Credit 1)	Leadership and Team Management
Learning Outcomes (Specific related to the module e.g. Define, Differentiate, Carry out, Design, etc.)	 After learning the module, learners will be able to Assess the advantages and challenges of different team types in start-ups. Identify the most effective leadership styles for different business situations.
Content Outline	 Types of teams Leadership styles Leadership and Team building in start-ups Conflict resolution in start-ups Group Dynamics. Stages

Module 3 (Credit 1)	Project Feasibility
Learning Outcomes (Specific related to the module e.g. Define, Differentiate, Carry out, Design, etc.)	 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	 Developing Business Plan Financial Analysis Market Analysis Techno-Economical Analysis Network Analysis Break-Even Analysis
Module 4 (Credit 1)	Marketing Strategies for Start-Up
Learning Outcomes (Specific related to the module e.g. Define, Differentiate, Carry out, Design, etc.)	 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	 Understanding target audience and market segmentation Digital marketing and branding strategies Pricing strategies and customer acquisition Sales techniques and networking

Internal – 50 Marks

	Assignments/Activities
1	Written Test/ Assignment / Project Report/ Quiz/Debate
2	Group Discussion / Case Study
3	Presentations/Seminars/Workshop/ Any other innovative methods
	TOTAL Marks 50

External – 50 Marks

Reference Books:

- Entrepreneurship Development, 2015,,C.B.Gupta & N P Srinivasan, , Sultan Chand & Sons 2010.
- Entrepreneurship Development, 2010, Aric Ries, Penguine Boks
- "Introduction to Entrepreneurship, 2009, McGraw-Hill
- .Entrepreneurship, 2015, Hirsch, R. D., Peters, M. P., & Shepherd, D. A (McGraw-Hill)
- Entrepreneurial Development .2016, S.S. Khanka (S. Chand & Co.)
- Kotler, P., & Keller, K. L., 2015, Marketing Management, (Pearson)

SNDTWU Faculty of Commerce in Management Studies Syllabus w.e.f. 2025-26

Course Syllabus Semester: IV 1.4 OEC

Course Title	Business Compliance
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) : Intr	oduction to Business Compliance
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the	• Understand the concept of business compliance.
module.e.g. Define,	• Recognize the importance of compliance in business operations.
Differentiate, Carry out, Design, etc.)	• Identify key compliance areas in organizations.
Content Outline	Meaning of Business Compliance
	• Importance of Compliance in Business
	• Key Areas of Compliance: Legal, Financial, Ethical
	Benefits of Compliance for Businesses
	Basic Compliance Frameworks
Module 2 (Credit 1) : Lega	al Framework for Business Compliance
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the module.e.g. Define, Differentiate, Carry out, Design, etc)	 Understand basic business laws and their significance for businesses. Identify the role of regulatory bodies in enforcing compliance.

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

Internal – NIL Marks

External – 50-Marks

References:

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

Course Syllabus Semester: IV 1.3 OEC

Course Title	TECHNIQUES OF ADVERTISING
Course Credits	2
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) Pl	anning Advertising Campaigns
Learning Outcomes (Specific related to the module e.g. Define, Differentiate, Carry out, Design, etc.)	 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	 Advertising Campaign: Concept, Advertising Campaign Planning -Steps Determining advertising objectives - DAGMAR model Advertising Budgets: Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs Media Planning: Concept, Process, Factors considered while selecting media, Media Scheduling Strategies
Module 2 (Credit 1) E	xecution and Evaluation of Advertising
Learning Outcomes (Specific related to the	After learning the module, learners will be able to
module e.g. Define,	• Implement advertising strategies effectively, ensuring alignment with campaign objectives and target audience needs.
Differentiate, Carry out, Design, etc)	• Analyze and evaluate the performance of advertising campaigns using key metrics to optimize outcomes and inform future strategies.
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Content Outline	• Creativity: Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization
	 Creative aspects: Buying Motives - Types, Selling Points- Features, Appeals – Types, Concept of Unique Selling Preposition (USP)
	 Creativity through Endorsements: Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement
	and Low Involvement Products

Internal – NIL Marks

External – 50-Marks

- Advertising Principles and Practice, 2012 Ruchi Gupta S.Chand Publishing
- The Advertising Association Handbook J. J. D. Bullmore, M. J. Waterson, 1983 Holt Rinehart & Winston
- Advertising, 10th Edition, 2010 Sandra Moriarty, Nancy D Mitchell, William D. Wells, Pearson
- Advertising Management, 5th Edition, 2002 Batra, Myers and Aaker Pearson Education.

Course Title	Export Marketing Strategies and Procedures
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	 To acquaint the students about the knowledge of export pricing strategies and Export pricing quotations. To enable to understand various Export incentives available Indian Exporter. To equip the students about the knowledge of procedure involved in the export marketing. To Identify and understand various documents used in export trade. To understand export financing Institutions and methods of financing export trade.
Module 1 (Credit 1) Ex	xport Pricing & Export Finance
Learning Outcomes (Specific related to the	After learning the module, learners will be able to
module e.g. Define, Differentiate, Carry out, Design, etc)	 To learn about various export pricing strategies and export pricing quotations To understand methods of export financing and various export financing institutions to promote export To identify and understand factors determining export pricing
Content Outline	 Various Export Pricing Strategies Factors Determining Export Pricing Various Export Pricing Quotations Pre-shipment and Post- Shipment finance Export financing Institutions and Letter of Credit
Module 2 (Credit 1): E	Export Procedure & Export documents
Learning Outcomes (Specific related to the	After learning the module, learners will be able to
module e.g. Define, Differentiate, Carry out, Design, etc)	 To understand Pre-Shipment & Post-Shipment Procedure involved in Export Marketing To gain knowledge about various documents used in export trade To identify and understand financial incentives and schemes available to Indian Exporters

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

Internal – NIL Marks

External - 50-Marks

- Export management, By Balagopal, T.A.S. (Himalaya publishing house)
- Export Import Procedure & Documentation. By N.G. Kale (Vipul prakashan)
- Export Marketing. By Vaz, Michael. (Madan Prakashan)
- International Trade Policy. By Robertson, David (McMilan publication)
- International Trade theory & practice. By P.N. Roy. (Wiley Eastern Lt.)
- International Trade & export management. By Cherunilam Frances (Himalaya publishing House)
- Export Marketing. By Rathar. (Himalaya Publishing House)
- Vishva vyapar Sangathan & Bhartiya
- Aarthvyavastha. By Ramnaresh Pandey. (Atlantic Publisher & Distributors)
- International Marketing by Philip R. Cateora and John L. Graham
- Government of India EXIM Policy Documents
- Export Promotion Websites: DGFT, EXIM Bank, ECGC
- Articles from WTO, UNCTAD, and World Bank Reports

COURSE SYLLABUS

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) - H	Foundations of Group Behavior
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the module.	Define groups and outline stages of group development
e.g. Define, Differentiate, Carry out, Design, etc)	Develop various types of teams at the workplace
Content Outline	Defining and classifying groups
	Stages of Group development
	Difference between Groups and teamsTypes of Team
Module 2 (Credit 1) -	Communication in Organizations
Learning Outcomes	After learning the module, learners will be able to

(Specific related to the module. e.g. Define, Differentiate, Carry out, Design, etc)	 Facilitate the process of communication within organizations Utilize various negotiation strategies to manage organizational conflicts
Content Outline	 Functions and Direction of communication Barriers to effective communication Conflict Process Negotiation Strategies

Internal exam-NIL

External Exam-50 Marks

References:

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

Course Title	Marketing Research
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	• To Understand and analyse the Concept & Process of Marketing Research, types
	• Understand types of Marketing Research, Methods of Date collections
	 To know the Difference between Marketing Research & Market Research.
	 Understanding the Tools & Techniques of Marketing Research
Module 1 (Credit 1)	Overview of Marketing Research
Content Outline	• Marketing Research-Meaning & Definition, feature, types and process of Marketing Research,
	 Qualities of a Good Researcher and Ethics in Research.
	• Methods of Data collection- Primary Data & Secondary Data & its
	sources.
	• Research Design-Concept, Features, process and contents of Research Design
Module 2 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the module.	• Understanding Sample Design-Methods of sampling, care to be taken while designing sample,
e.g. Define,	• Understanding Hypothesis & its Types.
Differentiate, Carry	• Understanding Analysis and Interpretation of Data.
out, Design, etc.)	• Statistical Tools & Techniques used in Marketing Research.
	• Drafting Research Report-Contents.
	• Understanding Sample Design and its Methods & selecting correct sample.
Content Outline	Techniques of Marketing Research:
	• Sample Design-Methods of sampling, care to be taken while designing sample,
	• Hypothesis-Concept & Types of Hypotheses.
	• Analysis and Interpretation of Data & Statistical Tools & Techniques used in Marketing Research.
	• Drafting Research Report-Contents of Research Report.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL Marks

External - 50-Marks

- 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 (19th Edition), Pearson.

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 Understand control charts and solve problems using control charts
Module 1 (Credit 1)	
Learning Outcomes (Specific related to the	After learning the module, learners will be able to
module e.g. Define, Differentiate, Carry out, Design, etc)	Understand the concept of sampling.Understand different types of sampling.
Content Outline	 Sampling: Sampling Concepts, Sampling Distributions and Estimation: Populations and samples, Parameters and Statistics, Sampling methods including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling and Convenience sampling.
Module 2 (Credit 1)	
Learning Outcomes (Specific related to the	After learning the module, learners will be able to
<i>module e.g. Define,</i> <i>Differentiate, Carry</i> <i>out, Design, etc)</i>	 Estimate population parameters Apply large and small sample tests to analyze the collected data.
Content Outline	• 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 Course Syllabus

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 co- operatives 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)Sp	ecial Study of Some Co-operatives in Maharashtra:
Learning Outcomes (Specific related to the	After learning the module, learners will be able to
module e.g. Define, Differentiate, Carry out, Design, etc)	 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	 Cotton Co-operatives. Dairy Co-operatives. Sugar Co-operatives. Role of RBI & NABARD in financing co-operatives.
Module 2 (Credit 1) C	o-operative Administration and Audit
Learning Outcomes (Specific related to the module e.g. Define, Differentiate, Carry out, Design, etc)	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	 Objectives, types, defects, and remedies of co-operative audits. Kinds of audits. Powers, functions, and responsibilities of the registrar. Supervision, inspection, and guidance of co-operatives. Progress of the co-operative movement in India post-independence.

Internal – NIL Marks

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

Course Title	Investment & Risk Management
Course Credits	2
Course Outcomes	After going through the course, learners will be able to -
course outcomes	• 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	After learning the module, learners will be able to
Outcomes	• 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	• Objectives of investments,
	• Types of investments,
	 Coupon and YTM concepts,
	• Bond market basics, bond pricing and yield calculation, clean and
	dirty price, interest rate risk measures like Duration and Convexity
) - Risk Management through Derivatives
Learning	After learning the module, learners will be able to -
Outcomes	• 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	• Derivative: Nature, types, fundamentals, forwards, currency futures
	and options,
	• Interest rate swaps and futures,
	• Concept of margins,
	• Interest rate swaps and FRAs

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

SNDTWU Faculty of Commerce in Management Studies Syllabus w.e.f. 2025-26

Internal – NIL Marks

External - 50-Marks

- Treasury Management in India by R. K. Gupta
- Treasury Management- IIBF, Mcmilan, New Delhi, 2023 (3rd Edition).
- Kotreshwar G Risk Management: Insurance & Derivatives- 2/e, Himalaya Publishing,
- Mumbai.
- Chance -Introduction to Derivatives & Risk Management-, Cengage Learning, New
- Delhi.
- Steven M. Bragg., Treasury Management: The Practitioner's Guide.
- Hong Kong Institute of Bankers (HKIB), Corporate Treasury Management.
- Stanley Myint and Fabrice Famery, The Handbook of Corporate Financial Risk Management.

Course Title	Analysis of Economic System
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) Unit 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	 Capitalism-, meaning & definition, Features of Capitalism Socialism-meaning & definition, Features of Socialism 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 Central Planning – definition, the rationale for central planning, and criticism of central planning regarding socialist countries like the USSR and China Merits and demerits -Capitalism and Socialism
Module 2(Credit 1)	Unit 2: 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	 Mixed Economy-Evolution, meaning & definition,
	 Features of Mixed Economy
	• Role of Public Sector and Private Sector with special reference to
	India, Globalization, Liberalization, and Privatization with special
	reference to India
	 Merits and Demerits of Mixed Economy

Internal – NIL Marks

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.

Budgetary Control and Recent Trends in Business Accounting		
2		
After going through the course, learners will be able to		
• Familiarize students with the basics of budgetary control- Cash Budget		
• Understand the recent trends in Accounting		
udgetary control - Cash Budget		
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 		
Theory:		
 Objectives of Budgetary Control, Types of Budgetary Control, Objectives, Advantages and limitations of Cash budget Problems on : 		
• Cash Budget		
5		
After learning the module, learners will be able to		
 Understand the recent trends in accounting Understand the concept of Brand Accounting and Royalties Accounting and Cloud Accounting 		
Theory:		
 Introduction to Brand Accounting, Methods and Applications in Brand Accounting. Introduction to Royalties Accounting, Meaning and Types of Royalties Accounting. Introduction to Cloud Accounting, Features Cloud Accounting vs. Traditional Accounting Software. 		
2 After going through the course, learners will be able to • Familiarize students with the basics of budgetary control- Cash Budget • Understand the recent trends in Accounting udgetary control - Cash Budget 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 Theory: • Objectives of Budgetary Control, • Types of Budgetary Control, • Objectives, Advantages and limitations of Cash budget Problems on : • Cash Budget ecent Trends in Accounting After learning the module, learners will be able to • Understand the recent trends in accounting • Understand the concept of Brand Accounting and Royalties Accounting and Cloud Accounting • Introduction to Brand Accounting, • Methods and Applications in Brand Accounting. • Introduction to Royalties Accounting, • Meaning and Types of Royalties Accounting.		

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL Marks

External – 50-Marks

- Ainapure, Advance Accounting, Manan Prakashan Mumbai, 2023
- Choudhary, Corporate Accounting, Sheth Publishers, Mumbai, 2023
- Kishnadwala, Financial Accountancy & Management, Vipul Prakashan, Mumbai, 2022
- R.L.Gupta, Advance Accountancy, Sultan Chand & Sons Delhi, 2023
- Shukla & Grewal, Advance Accountancy, S. Chand & Co Delhi, 2023

COURSE SYLLABUS Semester: IV

Business Communication Skills		
2		
2		
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.		
Writing Sales Letters, Advertisements, Press Releases and Reports.		
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.		
• Preparing Sales Letters and Advertisements- Theory and Practice.		
• Press Release and Covering Letters.		
• Report Writing.		
Job Applications, CVs and Job Interviews		
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.		
Job Application and Curriculum Vitae		
• Offer Letters, Acceptance Letters and Resignation Letters.		
• Preparing for Job Interviews, Do's and Don'ts of job interviews.		

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE) :

Internal – NIL

External -50- Marks

References:

- Chaturvedi, P,D and Chaturvedi, Mukesh. Business Communication (For F.Y.B.Com Mumbai University) Dorling Kindersley (India) Pvt. Ltd. 2012
- Doctor, Rhoda, A, and Aspi Doctor. Business Communication. (F.Y.B.Com Sem-2) Sheth Publishers, 2011.

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- Mulgaonkar,S,D, and Waradkar, V,G. Business Communication. Manan Prakashan, Mumbai. June 1997.
- Rayudu, C, S. Communication. Himalaya Publishing House, 2010.
- Rai, Urmila. Business Communication. Himalaya Publishing House, 2014.
- Kennedy, Mickie. Beginner's Guide to Writing Powerful Press Releases: Secrets the Pros Use to Command Media Attention. Createspace Independent Pub (12 October 2014)
- Gupta,S,C. A Handbook of Letter Writing. Arihant Publications. 2016.

Course Syllabus Semester: IV 4 5--SEC

4.5SEC				
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			
(Specific related to the				
• Demonstrate a comprehensive understanding of the prince				
Differentiate, Carry	concepts, and practices governing the insurance sectors.			
out, Design, etc.)	• Enhance the understanding of students about the roles such as			
	insurance professionals, insurance agents, financial analysts, risk			
	managers, and regulatory compliance officers.			
Content Outline	• Insurance: Meaning, Definition, Nature and Functions of			
	Insurance,			
	• Principles of Insurance,			
	• Types of Insurance,			
	• Bancassurance and			
Madula 2 (Cuadit 1)	• 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			
(Specific related to the				
module	• Understand the different products under life insurance and general			
e.g. Define,	insurance sectors			
Differentiate, Carry out, Design, etc)	• Analyses the different types of life insurance and general insurance			

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

Internal – NIL Marks

External - 50-Marks

- Principles and Practices of Banking Authors by Indian Institute of Banking & Finance Published by Macmillan India Ltd.
- Insurance Principles and Practice Authors by M.N. Mishra Published by S. Chand Publishing Edition: Latest edition Publication Year: Varies based on the edition.
- Life & General Insurance Manjula V.; Marwa Mona and Narasimha Murthy H.
- Insurance Principles and Practice M N Mishra & S B Mishra S. Chand 22nd Edition.
- Insurance Claims Solutions DR L.P Gupta Revised Edition.
- Introduction to Risk Management & Insurance Mark S Dorfman & David A. Cather Tenth Edition.

COURSE SYLLABUS 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 audio-visual storytelling techniques. 			
	 Analyze and apply artificial intelligence in the creation of advertising content. 			
Module 1 (Credit 1)	Elements and Construction of Advertisements			
Learning Outcomes (Specific related to the module e.g. Define, Differentiate, Carry out, Design, etc.)	 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	 Construct visually appealing advertisements. Role of different elements in advertising Advertisement Copy: Elements of copy (headline, body, slogan, tagline) and types of copy Headline: essentials of a good headline, forms of headlines Advertisement construction: structure and flow Layout: meaning, features, types of layout, essential qualities of effective layout. Illustration: functions and techniques of illustration. 			
Module 2 (Credit 1)	Creating Media Based Advertising – Print, TV and Radio			
Learning Outcomes (Specific related to the	After learning the module, learners will be able to			

module	• Design creative print advertisements for newspapers, magazines,			
e.g. Define,	and posters using layout principles.			
Differentiate, Carry	• Write structured scripts for TV commercials.			
out, Design, etc)	• 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				
	Characteristics of print media (newspapers and magaz			
	Planning and designing effective print advertisements, Designing posters: layout, colour schemes, typography, and visual impact.			
	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: vo sound, music, Creative use of words in radio copywrit Structuring short, engaging, and persuasive radio scripts.			
	Role of Artificial Intelligence in Creating Advertisements:			
	Introduction to AI tools in advertising, AI in copywriting, visua			
	generation, and scriptwriting.			
A	A consult Construction Construction (CCE)			

Internal – NIL

External – 50-Marks

References:

- 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.
- 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.
- Moriarty, S., Mitchell, N. D., & Wells, W. D. (2016). Advertising (10th ed.). Pearson.
- Ogilvy, D. (2007). Ogilvy on advertising. Prion Books.
- Wells, W., Burnett, J., & Moriarty, S. (2011). *Advertising: Principles and Practice* (7th ed.). Pearson Education.

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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) Unit 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.).					
	• Understand the basics of intra-day trading.					
Content Outline	Stock Market - Primary market and Secondary market.					
	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					
	Modes of investment - Mutual fund & Direct equity					
	Trading- Intra-day trading - Online trading					
Module 2 (Credit 1) U	Module 2 (Credit 1) Unit 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	Security Analysis, Fundamental Analysis – Economic analysis,				
	Industry analysis and Company analysis				
	Technical analysis, Basic tools of technical analysis, Portfolio				
	diversification				
	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

References

• Preeti Singh, 2017, *Fundamentals of Investment Management*, Himalaya Publishing House, Mumbai.

• Vasant A. Avadhani, 2017, *Fundamentals of Investment*, Himalaya Publishing House, Mumbai.

- Bharati V. Pathak, 2023, Indian Financial System, Pearson Education India, New Delhi.
- Jia Makhija, 2022, *Financial Markets*, Vipul Prakashan, Mumbai.

4.7 CE

Course Title +	Community Engagement in Management Studies			
Course Credits	2			
Course Outcomes	After going through the course, learners will be able to			
	 Understand the Role of Community Engagement in Management Analyze the Plan and Manage Community Engagement Projects Effectively. Develop Collaboration with Key Stakeholders. 			
Module 1 (Credit 1) (CSR)	: Community Engagement and Corporate Social Responsibility			
Learning Outcomes	After learning the module, learners will be able to			
	 Evaluating the importance of community engagement for businesses and society Understanding the Definition, frameworks, and models of CSR Analyzing real-world CSR campaigns and their effectiveness Balancing corporate goals with community welfare 			
Content Outline	 Introduction to Community Engagement Corporate Social Responsibility (CSR) Case Studies of Successful CSR Initiatives: Ethical Dilemmas in Community Engagement 			
Module 2 (Credit 1)	Social Entrepreneurship, Sustainability, and Project Management			
for Community Enga	gement			
Learning Outcomes	 After learning the module, learners will be able to 1. Evaluating Difference between social entrepreneurship and traditional entrepreneurship 2. Analyzing the Role of businesses in achieving global sustainability targets 3. Developing Tools and metrics for assessing the effectiveness of community initiatives 			

Content Outline	Social Entrepreneurship	
	Sustainable Development and the SDGs	
	Project Management for Community Engagement	
	Measuring Social Impact	

Rubrics for Evaluation of Community Engagement

Sr.N o	Type of Evaluation	Criteria for Evaluation	Marks Obtained	Total
		A) Community Engagement		
		Activity (15)		
		1) Objective/ Purpose of the Activity (5)		
	Community	2) Relevance (5)		
	Engagement	3) Methodology (5)		
1.	Internal			
	Assessment (25)	B) Skills (10)		
	(To be filled by	1) Commitment (3)		
	Internal Examiner)	2) Involvement (4)		
		3) Communication (3)		
		A) Report Writing (25)		
	Report, Presentation and Viva Internal Assessment (25) (To be filled by Internal Examiner)	1) Details of the Community		
		Engagement. (7)		
		2) Objectives and		
		Outcomes/Achievement of the		
2		Community Engagement		
		(5)		
		3) Presentation and Layout of the		
		Report (3)		
		4) Presentation (5)		
		5) Project Viva (5)		
		Total		

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