SNDT Women's University, Mumbai

Bachelor of Business Administration

as per AICTE Curricular Framework

Syllabus

(2024-27)

Jankidevi Bajaj Institute of Management Studies
S.N.D.T. Women's University
Sir Vithaldas Thackersey Vidya Vihar, Juhu Road,
Santacruz (West) Mumbai, Maharashtra 400049,
India

Bachelor of Business Administration

	SEMESTER - V									
	Sr. No	**Course Code**	**Course Title**	**L**	**T**	**P**	**Credit**	**Int.**	**Ext.**	**Total**
50121711	1	CC501	Strategic Management	3	1	0	4	50	50	100
50121712	2	CC502	Logistics and Supply Chain Management	3	1	0	4	50	50	100
50222611 50222711 50222811	3	DSE501	Discipline Specific Elective - I 1) Consumer Behaviour 2) Financial Markets, Products and Services 3) HRD – Systems and Strategies	3	1	0	4	50	50	100
50222612 50222712 50222812	4	DSE502	Discipline Specific Elective – II 1) Sales Management 2) Direct Taxation 3) Change Management and Organizational Development	3	1	0	4	50	50	100
50721701	5	SEC501	Internship/capstone Project	-	-	-	6	-	-	100
50721702	6	SEC502	Major Project (Evaluation in sixth semester	-	-	-	-	-	-	0
50222603 50222703 50222803	7	DSE503*	Discipline Specific Elective (Audit Course) 1) Retail Marketing 2) Behavioral Finance 3) Negotiation Skills	3	0	1	0	0	0	0
				TOTAL			**22**	**250**	**250**	**500**

	SEMESTER - VI									
	Sr. No	**Course Code**	**Course Title**	**L**	**T**	**P**	**Credit**	**Int.**	**Ext.**	**Total**
60121711	1	CC601	Project Management	3	1	0	4	50	50	100
60121712	2	CC602	Business Taxation	3	1	0	4	50	50	100
60222611 60222711 60222811	3	DSE601	Discipline Specific Elective – III 1) Marketing of Services 2) Banking and Insurance 3) Training and Development	3	1	0	4	50	50	100
60222612 60222712 60222812	4	DSE602	Discipline Specific Elective – IV 1) Digital Marketing 2) Financial Planning 3) Performance and Compensation Management	3	1	0	4	50	50	100
60721701	5	SEC601	Corporate Governance	1	1	0	2	50	0	50
60721702	6	SEC602	Major Project (Initiated in 5^{th} Semester)	-	-	-	4	-	-	100
60222603 60222703 60222803	7	DSE603*	Discipline Specific Elective (Audit Course) 1) Rural Marketing 2) Sustainable Finance 3) Cross Cultural HRM	3	1	0	0	50	0	50
				TOTAL			**22**	**350**	**250**	**600**

CC 501 - Strategic Management - Core Courses (CC)

Course Title	**Strategic Management**
Course Credits	**4**
Course Outcomes	By learning this course, learners will be able to
	1. Understand the concept, role and importance of strategic management in organizations. 2. Analyze competitive environments and evaluate strategic options for firms. 3. Understand strategy formulation, implementation and control processes. 4. Integrate functional perspectives to build sustainable competitive advantage.
Module 1(Credit 1)	**Concept of Strategy**
Learning Outcomes	After learning the module, learners will be able to
	1. Understand the concept and evolution of strategy. 2. Understand vision, mission, goals and strategic intent.
Content Outline	Concept of Strategy • Meaning, relevance, role and benefits of strategy • Importance of strategic management • Strategic management process and levels of strategy Strategic Thinking • Evolution of strategic management thinking • Approaches to strategic decision-making Strategic Intent • Vision, mission, goals and objectives • Corporate governance, social responsibility and ethics
Module 2(Credit 1)	**External Environment Analysis**
Learning Outcomes	1. After learning the module, learners will be able to 2. Analyze external and internal environments.
Content Outline	External Environment Analysis • Environmental scanning: technological, social, cultural, demographic, political and legal factors • Components and characteristics of external environment Industry Analysis • Analysis of competitive environment • Porter’s Five Forces framework Internal Environment Analysis • Strategic capability and resources • Value chain analysis
	• Experience curve Strategic Analysis Tools • SWOT analysis • BCG Matrix • GE Cell Matrix

Module 3(Credit 1) Business Level Strategies	
Learning Outcomes	1. After learning the module, learners will be able to 2. Understand business and corporate strategy options.
Content Outline	Business Level Strategies • Generic competitive strategies • Link between business strategy and functional strategy Corporate Level Strategies • Creating value through diversification • Strategic alliances and partnerships Growth Strategies • Concentration and product development • Integration and diversification • International expansion: franchising, licensing and joint ventures Renewal Strategies • Retrenchment strategies • Turnaround strategies • Mergers and acquisitions
Module 4(Credit 1) Strategy Implementation	
Learning Outcomes	1. After learning the module, learners will be able to 2. Understand implementation and evaluation mechanisms.
Content Outline	Strategy Implementation • Structural implementation • Functional and operational implementation • Behavioral implementation and leadership Strategy and Organization • Organizational design for strategy • Integration of functional plans and policies Innovation and Entrepreneurship • Managing innovation

	• Corporate entrepreneurship Strategy Evaluation and Control • Strategic control and governance • Operational control and management control systems

Assignments/Activities towards CCE : - a) Presentations
b) Assignments c) Case studies d) Field Assignments e) Mini Project

References

I. Books:

Text Books (Latest Edition):

1. Thomas L Wheelen, J David Hunger, Alan N Hoffman, Charles E Bamford and Purva Kansal. *Concepts in Strategic Management and Business Policy: Globalization, Innovation and Sustainability*, 15th Edition, Pearson.
2. Frank T Rothaermel. *Strategic Management* – 5th Edition (Indian), McGraw Hill.

Suggested Readings:

1. Arthur A Thompson, Margaret A Peteraf, John E Gamble, AJ Strickland III, Thomas Joseph (2021). *Crafting and Executing Strategy: The Quest for Competitive Advantage: Concepts & Cases*, 22nd Edition, McGraw Hill.
2. Krishna G. Palepu, Tarun Khanna. *Winning in Emerging Markets: A Roadmap for Strategy and Execution*, Harvard Business Press.
3. Porter, M.E., *Competitive Advantage: Creating and Sustaining Superior Performance*, Free Press, New York.
4. Pankaj Ghemawat, "Strategy and the Business Landscape" Pearson Education.

II. Journal:

1) Vikalpa: The Journal for Decision Makers
2) Journal of Education for Business
3) Harvard Business Review
4) McKinsey Quarterly

III. MOOC:

Swayam

- **Strategic Management –** https://onlinecourses.swayam2.ac.in/e-learning/preview/imb26_mg10

CC 502 - Logistics and Supply Chain Management - Core Courses (CC)

Course Title	**Logistics and Supply Chain Management**
Course Credits	**4**
Course Outcomes	By learning this course, learners will be able to
	1. Understand the strategic role of supply chain management. 2. Design supply chain networks for global markets. 3. Analyze sourcing and pricing strategies. 4. Coordinate demand forecasting and supply chain operations.
Module 1(Credit 1) Foundations of Supply Chain Management	
Learning Outcomes	1. After learning the module, learners will be able to 2. Understand SCM concepts and strategic fit.
Content Outline	Foundations of Supply Chain Management • Concept of logistics and supply chain • Importance of supply chain integration • Supply chain drivers and performance metrics Strategic Fit • Aligning supply chain strategy with business strategy • Role of supply chain in achieving competitiveness
Module 2(Credit 1) Distribution Network Design	
Learning Outcomes	1. After learning the module, learners will be able to 2. Understand supply chain network design decisions.
Content Outline	Distribution Network Design • Types of distribution networks • Factors influencing network design Global Supply Chains • Global logistics challenges • Role of e-business in supply chain networks Facility Location Decisions • Warehouse and distribution center location • Trade-off between responsiveness and efficiency
Module 3(Credit 1) Sourcing Decisions	
Learning Outcomes	1. After learning the module, learners will be able to 2. Understand sourcing and procurement strategies.

Content Outline	Sourcing Decisions • Supplier selection and evaluation • Procurement strategies and outsourcing Pricing in Supply Chains • Pricing models • Revenue management and cost optimization
Module 4(Credit 1) Demand Forecasting	
Learning Outcomes	1. After learning the module, learners will be able to 2. Understand demand forecasting and planning.
Content Outline	Demand Forecasting • Forecasting techniques • Demand variability and uncertainty Planning and Coordination • Aggregate planning • Sales and Operations Planning (S&OP) Supply Chain Coordination • Coordination mechanisms • Balancing demand and supply across the supply chain

Assignments/Activities towards CCE : - a) Presentations b) Assignments c) Case studies d) Field Assignments e) Mini Project

References

I. Books:

Textbooks and References (Latest Editions):

1. Supply Chain Management: Strategy, Planning, and Operation, 7th ed., by Sunil Chopra & Peter Meindl, Pearson.

2. Logistics & Supply Chain Management, 5th ed., by Martin Christopher, Pearson.

Suggested Case Topics:

1. Dell's direct model in PC manufacturing: Integration of supply chain and e-business.
2. Starbucks' sustainable sourcing practices: A supply chain perspective.
3. Walmart's supply chain management strategies for global dominance.

II. Journal:

1. Journal of Personal Selling and Sales Management. New York, United States of America
2. Journal of Supply Chain Management. Oxford, United Kingdom: Blackwell Publishing Ltd.

III. MOOC:

Swayam

https://onlinecourses.swayam2.ac.in/e-learning/preview/cec26_mg09

DSE 501 (Mktg) - I - Consumer Behaviour – Discipline Specific Elective (DSE)

Course Title	**Consumer Behaviour**
Course Credits	**4**
Course Outcomes	By learning this course, learners will be able to
	1. Understand concepts and models of consumer behaviour. 2. Gain insights into the consumer purchase decision process. 3. Develop marketing strategies for different consumer segments.
Module 1(Credit 1) Understanding Consumer Behaviour	
Learning Outcomes	1. After learning the module, learners will be able to 2. Explain the meaning, scope and relevance of consumer behaviour
Content Outline	Understanding Consumer Behaviour *Introduction to Consumer Behaviour* • Meaning and scope of consumer behaviour • Consumer behaviour and marketing concepts *Consumer Behaviour Framework* • Value and consumer behaviour framework • Online consumer behaviour
Module 2(Credit 1) External Influences on Consumer Behaviour	
Learning Outcomes	1. After learning the module, learners will be able to 2. Understand socio-cultural influences affecting consumer decisions
Content Outline	External Influences on Consumer Behaviour *Lifestyle and Psychographics* • Lifestyle analysis • Psychographic segmentation *Social Influences* • Social class and buying behaviour • Reference groups and family influence *Cultural Influences* • Culture and subculture
	• Cultural impact on consumer behaviour
Module 3(Credit 1) Internal Influences on Consumer Behaviour	

Learning Outcomes	1. After learning the module, learners will be able to 2. Analyse psychological factors influencing consumers
Content Outline	Internal Influences on Consumer Behaviour *Consumer Perception* • Perceptual process • Selective perception *Learning and Memory* • Consumer learning theories • Memory and information processing *Motivation and Personality* • Consumer motivation • Personality and consumer behaviour *Attitudes* • Attitude formation • Attitude change strategies
Module 4(Credit 1) Consumer Decision Making	
Learning Outcomes	1. After learning the module, learners will be able to 2. Explain stages and models of consumer decision making.
Content Outline	Consumer Decision Making Decision Process • Need recognition • Information search *Evaluation and Choice* • Alternative evaluation • Purchase decision *Post Purchase Behaviour* • Post purchase satisfaction • Cognitive dissonance *Decision Models* • Models of consumer decision making • Situational influences
The subject teacher uses the assessment tools (CCE) / Assignments/Activities towards CCE	**Assignments/Activities towards CCE : -** a) Presentations b) Assignments c) Case studies d) Field Assignments e) Mini Project

References

I. Text Books / References: (Latest Edition)

- Schiffman, L. G.; Kanuk L. L. and Kumar, S. R. Consumer Behavior. Pearson Education Inc.
- Loudon, D. L. and Bitta, J. Albert Della. Consumer Behavior; Concepts and Applications. Tata McGraw Hill Publishing Company Limited.
- Babin, B.J.; Harris, E.G. and Mohan, Ashutosh. Consumer Behavior (CB): A South Asian Perspective. Cengage Learning India Pvt. Limited.
- Hawkins, D. I.; Best, R. J. and Coney, K. A. Consumer Behavior: Building Marketing Strategy. Tata McGraw-Hill Publishing Company Limited.
- Evans, M.; Jamal, A. and Foxall, G. Consumer Behavior, John Wiley & Sons LTD.
- Solomon, M. R. Consumer Behavior Buying, Having and Being. PHI Learning Private Limited.
- Nair, S. R. Consumer Behavior Consumer Behavior & Marketing Research. Himalaya Pub. House.

II. Journal:

- Journal of Consumer Research. Chicago, USA: University of Chicago Press
- Journal of Consumer Behaviour. USA: John Wiley & Sons, Inc.
- Journal of Consumer Marketing. Bingley, United Kingdom: Emerald Group Publishing, Limited

III. MOOC:

Swayam

https://onlinecourses.nptel.ac.in/noc26_mg40/preview

DSE 502 (Mktg) - II - Sales Management – Discipline Specific Elective (DSE)

Course Title	**Sales Management**
Course Credits	**4**
Course Outcomes	By learning this course, learners will be able to
	1. Understand the roles and responsibilities of a sales manager. 2. Understand the process of organizing and managing a sales force. 3. Analyse practical issues related to sales force management.
Module 1(Credit 1) Introduction to Sales Management	
Learning Outcomes	1. After learning the module, learners will be able to 2. Explain the nature and importance of sales management.
Content Outline	Introduction to Sales Management *Nature of Sales Management* • Meaning and scope • Importance in modern business *Role of Sales Manager* • Responsibilities of sales manager • Functions of sales management *Personal Selling* • Personal selling process • Characteristics of successful salespersons
Module 2(Credit 1) Sales Force Planning	
Learning Outcomes	1. After learning the module, learners will be able to 2. Understand recruitment, training and planning of sales force
Content Outline	Sales Force Planning • Sales force size and structure • Sales territory planning *Recruitment and Selection* • Sources of recruitment • Selection procedures *Training and Development* • Sales training programmes • Sales skill development

<table>
<tr><td></td><td>Sales Information System
• Sales reporting systems
• Sales planning and control</td></tr>
<tr><td colspan="2">Module 3(Credit 1) Directing Sales Force Operations</td></tr>
<tr><td>Learning Outcomes</td><td>1. After learning the module, learners will be able to
2. Understand motivation and compensation of sales personnel</td></tr>
<tr><td>Content Outline</td><td>Directing Sales Force Operations
Motivation
• Financial motivation
• Non-financial incentives

Compensation
• Salary and incentive plans
• Commission structures

Sales Supervision
• Sales meetings
• Sales contests

Sales Quotas and Territories
• Setting sales quotas
• Territory management</td></tr>
<tr><td colspan="2">Module 4(Credit 1) Evaluating and Controlling Sales Force</td></tr>
<tr><td>Learning Outcomes</td><td>1. After learning the module, learners will be able to
2. Evaluate sales performance and control mechanisms.</td></tr>
<tr><td>Content Outline</td><td>Evaluating and Controlling Sales Force
Sales Budget
• Sales forecasting
• Sales budgeting

Performance Analysis
• Sales volume analysis
• Profitability analysis

Evaluation
• Salesperson performance evaluation
• Productivity measurement

Control
• Monitoring sales activities</td></tr>
</table>

	• Managing agents and online sales
The subject teacher uses the assessment tools (CCE) / Assignments/Activities towards CCE	**Assignments/Activities towards CCE : -** a) Presentations b) Assignments c) Case studies d) Field Assignments e) Mini Project

References

I. Books (Latest edition)

1. Jobber, D., Lancaster, G. *Selling and Sales Management*. Pearson Education.
2. Johnston, M. W., Marshal, G. W. *Sales Force Management*. New Delhi: Tata McGraw-Hill Education.
3. Spiro, R., Rich, G., & Stanton, W. *Management of a Sales Force*. New Delhi: Tata McGraw-Hill Education.
4. Panda T, Sachdev S. *Sales and Distribution Management*. Oxford University Press.
5. Havaldar, Krishna K. *Sales and Distribution Management*. Tata McGraw Hill.
6. Gupta S. L. *Sales & Distribution Management: Text & Cases in Indian Perspectives*. Excel Books.
7. Still, Kundiff, Govoni. *Sales and Distribution Management*. PHI.

II. Journal:

Journal of Personal Selling and Sales Management. New York, United States of America Journal of Supply Chain Management. Oxford, United Kingdom: Blackwell Publishing Ltd.

III. MOOC:

Swayam

https://onlinecourses.nptel.ac.in/noc26_mg27/preview

DSE 501 (Fin) -I - Financial Markets, Products and Services – Discipline Specific Elective

Course Title	**Financial Markets, Products and Services**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. Understand the role and importance of financial markets in the economy. 2. Analyse various financial products and their characteristics. 3. Evaluate the role of financial intermediaries and services in the financial system. 4. Apply knowledge of financial products and services to real-world financial decision- making
Module 1(Credit 1): Financial System and Markets	
Learning Outcomes	After learning the module, learners will be able to
	1. Understand the structure, functioning, and significance of financial markets 2. Differentiate Money Market and Capital Market 3. Examine the operating mechanism of Stock Exchanges in India
Content Outline	• Financial System – Need, structure, functions and scope of financial markets. Financial intermediation and financial intermediaries. Fund based and fee-based financial products. • Money Market: Introduction, Instruments —T-Bills, Commercial Papers, Certificate of Deposits, Call Money, Money Market Mutual Funds, Commercial Bills. Trading mechanism of various money instruments. • Capital Market: Meaning, Functions, Primary and Secondary Market. Methods of floatation of Capital –IPO’s, Book building, Private Placements, Rights Issue, Bonus Issue. etc. Investor protection in primary market. Recent trends in primary market. SEBI – objectives, role, functions and powers. • Overview of major Stock Exchanges in India – NSE, BSE. Meaning, purpose and consideration in developing index – Methods (Weighted Aggregate Value Method, Weighted Average of Price Relatives method, Free Float method). Trading on Stock Exchanges: Brokers – types of brokers. Types of market orders. • Different trading systems – BOLT and NEAT System. Trading cycle (T+2), types of settlements. Pay–in and pay-out, Bad Delivery, Short delivery, Auction, Demat

	settlement, Physical settlement, Circuit Breakers, market makers.
Module 2(Credit 1) Leasing and Hire Purchase	
Learning Outcomes	After learning the module, learners will be able to
	1. Understand lease agreement and hire purchase agreement 2. Explain how a leasing arrangement works 3. Differentiate Leasing, Hire Purchase and Installment Purchase
Content Outline	• Leasing definition, types and main Features. Advantages and disadvantages of Leasing. Main clauses in a Lease agreement. Buy or Lease decision -- Tax and Depreciation aspects. Lease Evaluation -- Lessee's perspective, Lessor's perspective. Major Leasing Institutions in India. • Hire Purchase—Concepts and features, Hire Purchase Evaluation -- Tax and depreciation implications. Choice between Leasing and Hire Purchase. Installment purchase, difference between hire purchase and installment purchase.
Module 3(Credit 1): **Mutual Funds, Credit Rating and Securitization**	
Learning Outcomes	After learning the module, learners will be able to
	1. Differentiate different types of mutual funds 2. Analyse the performance metrics of various types of mutual funds available in the financial markets 3. Examine the concept of credit rating 4. Apply rating methodology in credit rating
Content Outline	• Mutual Funds – Definition and historical background. Types of Mutual Funds. Advantages and disadvantages of mutual funds. Process of establishing a mutual – Trustee, Sponsor, Asset Management Company, Custodian. Entry and exit load, concept of NAV and its calculations. Systematic Investment Plan (SIP), Systematic Withdrawal Plan (SWP). Mutual Fund industry in India. Regulations relating to mutual funds. • Credit Rating -Definition and meaning. Process of credit rating of financial instruments. Rating Methodology, Rating agencies. Rating symbols of different companies. Advantages and disadvantages of credit rating
Module 4(Credit 1) Factoring, Forfeiting and Bill Discounting	

Learning Outcomes	After learning the module, learners will be able to 1. Understand factoring, forfaiting, bill of exchange 2. Differentiate between factoring, forfaiting and bill discounting 3. Analyse the different funding options
Content Outline	• Factoring definition. Types of factoring services-- With recourse ad Without Recourse factoring, Domestic Factoring and International Factoring. Export factor, Import factor. Single factor system, Direct Export Factoring System, Direct Import Factoring System. Fees Involved In Factoring-- Finance Charge, Service Fee. Advantages and disadvantages of Factoring. • Forfaiting Definition, nature, and importance of forfaiting. Mechanism of Forfaiting Transaction. Fees Involved in Forfaiting-- Discount fees, Commitment fees. Advantages and disadvantages of Forfaiting. Differences Between Factoring and Forfaiting. • Bill Discounting- Definition, nature, importance. Types of bill discounting. Bill discounting v/s Factoring. Bill rediscounting. • Numerical problems on – Leasing, Hire Purchase, Factoring, Forfaiting, Bill Discounting

Evaluation : Internal: 50 Marks

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Sr. No	Evaluation	Description
1	Presentation	Various financial products and services available and their comparison
2	Practical Exercises & Problem-Solving	Problems on Leasing, Hire Purchase, Factoring, Forfaiting, Bill Discounting
3	Case Study Analysis	Examine equip students with the knowledge and analytical skills necessary to navigate the complex financial environment.
4	Project	Comparison of Performance of Mutual Funds

References :

Textbooks

- Saunders, A., Cornett, M. M., & Jain, A. (2021). *Financial Institutions and Markets*.
  Tata McGraw-Hill, New Delhi.
- Khan, M. Y. (2019). *Financial Services*. Tata McGraw-Hill, New Delhi.
- Khan, M. Y. (2019). *Indian Financial System*. Tata McGraw-Hill, New Delhi.
- Machiraju, H. R. (2019). *Indian Financial Systems*.
  Vikas Publishing House Pvt. Ltd.

- Pathak, B. (2018). *Indian Financial Systems*. Pearson Education.
- Fabozzi, F. J., & Modigliani, F. (2014). *Foundations of Financial Markets and Institutions*. Pearson Education Asia.

DSE 502 (Fin.) – II - Direct Taxation – Discipline Specific Elective (DSE)

Course Title	**Direct Taxation**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. Understand the basics of income tax, including its importance, scope, and legal framework. 2. Compute income under various heads such as salaries, house property, profits, gains from business and profession, capital gains, and other sources. 3. Apply deductions, exemptions in tax assessment and filing tax returns. 4. Examine rules and regulations and implications for taxpayers.
Module 1(Credit 1): Introduction to Income Tax	
Learning Outcomes	After learning the module, learners will be able to
	1. Compute taxable income under various heads, such as salaries, house property, and business profits. 2. Calculate income tax liabilities for individuals and businesses based on the principles learned in the course and apply deductions and exemptions appropriately to arrive at the total taxable income. 3. Analyse tax implications and evaluate tax planning strategies to minimize tax liabilities within the legal framework. 4. Create accurate income tax returns for submission to tax authorities.
Content Outline	• Background of Income Tax Act 1961. Introduction to Income. Important Definitions. Concept of Tax Planning, Tax Avoidance and Tax Evasion. Important features and Provisions of Income Tax Act. Basic Concepts: Assessment Year, Previous Year, Person, Income, Gross Total Income, Capital and Revenue Receipts and Expenditure, etc. Residential Status and Incidence of Tax. Agricultural Income. Exempted Income.
Module 2(Credit 1) Computation of Income under the Head Salaries and House Property	
Learning Outcomes	After learning the module, learners will be able to
	1. Compute salary income after taking into consideration relevant provisions 2. Calculate income from house property taking into

	consideration all relevant provisions
Content Outline	• Salary meaning, definition, important considerations regarding salary, taxability of allowances and Perquisites, Profits in Lieu of Salary, Treatment of PF, Gratuity. Computation of Salaries taking into consideration all relevant provisions. Chargeability, Owner of house property, determination of annual value, deduction from Net Annual Value. Unrealized rent, self-occupied property. House Property exempt from Tax. Computation of Income from House Property taking into consideration all relevant provisions.
Module 3(Credit 1) Profits and Gains from Business and Profession, Capital Gains and Income from Other Sources	
Learning Outcomes	After learning the module, learners will be able to
	1. Compute profits and gains from business and profession 2. Compute capital gains or losses after considering relevant provisions 3. Calculate income from other sources
Content Outline	• Basis of Determination of Profits and Gains of Business and Profession: Basis of Charge, Scheme of Provisions, Deductions Expressly Allowed, Expenses Allowed Under Restriction, Depreciation, Tax Planning. • Meaning and definition of Capital Gains, Capital Assets, Assets not treated as capital Assets, Types of Capital Assets, concept of Cost Inflation Index, Capital Gains Exempt from Tax, Capital Gains Account Scheme, Exemption of Capital Gains, meaning of special terms used in Capital Gain Concept, Meaning of Transfer of Capital Assets, transactions not regarded as Transfer. Computation of Capital Gains taking into consideration all relevant provisions. • Types on Income from Other Sources, Deductions Allowable in computing Income from Other Sources, Treatment of Interest on Securities, Computation of Income from Other Sources taking into consideration all relevant provisions
Module 4(Credit 1) Computation of Total Income, Assessment and Filing of Return	
Learning Outcomes	After learning the module, learners will be able to

	1. Understand concepts relating to setoff and carry forward of losses 2. Compute total taxable income after applying deductions from gross total income
Content Outline	• Set Off and Carry forward of Losses, Clubbing of Income and Deemed Incomes, Deductions from Gross Total Income, Computation of Total Taxable Income of Individual taking into consideration all relevant provisions with Numerical/Cases. Calculation of Income Tax of Individuals Types of assessment. • Practical exposure to Filing of Return and various Provisions Relating to Advancement Payment of Tax.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Sr. No	Evaluation	Description
1	Presentation	Fundamental concepts of income tax, its scope, importance, and legal framework. Tax management techniques and strategies.
2	Practical Exercises & Problem-Solving	Problems on computation of income, deductions, exemption
3	Case Study Analysis	Case Studies to familiarize students with the assessment process, tax audits, compliance with income tax laws.
4	Project	Compute income tax liabilities for individuals and businesses

References :

Textbooks

- Singhania, V. K., & Singhania, K. (Latest ed.). *Direct Taxes Law and Practice*. Taxmann Publications Pvt. Ltd.
- Taxmann Publications Pvt. Ltd. (Latest ed.). *Income Tax Act, 1961 (Bare Act)*. Taxmann Publications Pvt. Ltd.
- Singhania, V. K., & Singhania, K. (Latest ed.). *Direct Taxes Ready Reckoner*. Taxmann Publications Pvt. Ltd.
- Singhania, V. K. (Latest ed.). *Students' Guide to Income Tax*. Taxmann Publications Pvt. Ltd.
- Gupta, R. (Latest ed.). *Direct Taxes Manual* (2 Vols.). Bharat Law House Pvt. Ltd.
- Ahuja, G., & Gupta, R. (Latest ed.). *Master Guide to Income Tax Act*. Wolters Kluwer India Pvt. Ltd.
- Manoharan, T. N. (Latest ed.). *Income Tax Guidelines and Mini Ready Reckoner*. Snow White Publications Pvt. Ltd.

Research Papers / Articles

- Chelliah, R. J. (1991). Taxation and Economic Development in India. Economic and Political Weekly, 26(20), 1133-1138.
- Subramanian, A. (2023). Impact of Direct Tax Reforms on Income Inequality in India. Indian Economic Review, 68(2), 235-258.
- Rao, M. G. (2022). Tax Compliance Behaviour: A Study of Indian Taxpayers. Journal of Taxation in Developing Countries, 18(1), 45-67.

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DSE 501 (HR) – I - HRD – System & Strategies **– Discipline Specific Elective (DSE)**

Course Title	HRD – System & Strategies
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. Understand and explain the concepts, scope, and significance of Human Resource Development (HRD) systems in organizations. 2. Analyze various HRD subsystems such as training & development, performance management, career planning, and organizational development. 3. Design HRD interventions and systems to address organizational challenges and improve employee performance and engagement. 4. Develop strategic perspectives on learning organizations, 5. talent management, and leadership development in a dynamic business environment.
Module 1(Credit 1) Introduction to Human Behaviour and Organization	
Learning Outcomes	After learning the module, learners will be able to
	1.Define and explain the meaning, nature, and importance of Organizational Behavior (OB). 2.Trace the historical development of Organizational Behavior and its evolution as a discipline. 3.Identify and analyze the key factors influencing human behavior in organizations. 4.Explain the contribution of various disciplines such as psychology, sociology, anthropology, and management to OB. 5.Compare and interpret different models of Organizational Behavior and their relevance in organizational settings.
Content Outline	• Meaning, nature, and importance of Organizational Behavior (OB) • Historical development of OB • Factors influencing organizational behavior (individual, group, organizational) • Contributing disciplines: psychology, sociology, anthropology, management • Models of Organizational Behavior (autocratic, custodial, supportive, collegial)
Module 2(Credit 1) Individual Behavior	
	After learning the module, learners will be able to
	1. Understand foundations of individual behavior. 2. Explain personality, attitudes, learning, and perception. 3. Identify values and their types. 4. Compare motivation theories (early and contemporary).

	5. Interpret Indian perspectives including Swami Vivekananda and Deendayal Upadhyaya.
Content Outline	• Foundations of Individual Behavior • Personality: determinants, Type A & B, Big Five, stages of development • Attitude: components and job-related attitudes • Learning: concept, theories, and reinforcement • Perception: concept, process, and influencing factors • Values: concept; terminal and instrumental values • Motivation: concept, importance; Early theories: Need Hierarchy, Theory X & Y, • Two-Factor Theory Contemporary theories: Self-Determination, Goal-setting, Reinforcement, Self-efficacy • Indian Perspectives: Swami Vivekananda – citizenship behavior and personality development Pandit Deendayal Upadhyaya – Integral Humanism
Module 3(Credit 1) Group and Team Behavior	
Learning Outcomes	After learning the module, learners will be able to
	1. Understand concepts of groups and teams, including group development and dynamics. 2. Explain team frameworks, types, and team-building processes. 3. Evaluate diversity, equity, inclusion, and organizational justice. 4. Understand employee engagement and its role in team effectiveness.
Content Outline	• Groups and Work Teams: concept Five-stage model of group development, Groupthink and group shift • Indian perspective on group norms, Teams: concepts, frameworks, and models. • Types of teams and building team players • Individual and group conflict, E-teams and virtual team management, Managing teams in the gig economy • Managing diverse teams, Diversity, Equity & Inclusion (DEI) • Organizational justice: types, Employee engagement
Module 4(Credit 1) Leadership & Power	
Learning Outcomes	After learning the module, learners will be able to
	1. Understand key leadership concepts and theories. 2. Compare traditional and contemporary leadership approaches. 3. Analyze power and its role in organizations. 4. Evaluate leadership styles across cultures, including Indian perspectives. 5. Understand the relationship between leadership and organizational culture evaluate leadership styles and

	strategies.
Content Outline	• Leadership: concept and approaches • Trait, behavioral (Ohio & Michigan), and contingency theories • Contemporary approaches: authentic leadership, mentoring, self-leadership • Inspirational leadership: transformational and charismatic • Indian perspective: nurturant task leader and servant leadership • Cross-cultural leadership: comparison of Indian and global styles • Power: bases of power • Organizational culture: elements and leadership influence • Cultural differences in leadership

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

- Case Study Analysis: Evaluate real-life organizational behavior or HRD cases
- Group Project & Presentation: Team-based analysis on OB/HRD topics
- Individual Assignment: Concept-based written assignments
- Class Participation & Discussions: Contribution to debates and activities
- Role Plays / Simulations: Leadership, conflict, and team-building exercises
- Quizzes / Tests: Periodic assessment of conceptual understanding
- Reflective Journal: Personal learning and application insights
- Field Study / Industry Interaction (if feasible): Practical exposure
-

References

Text Books:
1. Robbins, S. P., & Judge, T. A. (2017). *Organizational Behavior* (17th ed.). Pearson Education.

2. Luthans, F. (2011). *Organizational Behavior* (12th ed.). McGraw-Hill Education.

3. Aswathappa, K. (2013). *Organizational Behavior* (12th ed.). Himalaya Publishing House.

Reference Readings:
1. Newstrom, J. W. (2015). *Organizational Behavior: Human Behavior at Work* (14th ed.). McGraw-Hill Education.

2. McShane, S. L., & Von Glinow, M. A. (2018). *Organizational Behavior* (8th ed.). McGraw-Hill Education.

3. Pareek, U. (2010). *Understanding Organizational Behaviour* (2nd ed.). Oxford University Press.

4. Singh, K. (2016). *Organizational Behaviour: Text and Cases*. Pearson Education.

DSE 502 (HR) – II - Change Management and Organizational Development **– Discipline Specific Elective (DSE)**

Course Title	Change Management and Organizational Development
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. Understand the concepts, nature, and importance of change management and organizational development (OD). 2. Analyze various models and theories of organizational change and development. Evaluate the role of leadership and organizational culture in managing change. 3. Design and implement OD interventions for improving organizational effectiveness. 4. Assess resistance to change and apply strategies to manage it effectively. 5. Develop skills for facilitating planned change and continuous organizational improvement.
Module 1(Credit 1) Why Change, contemporary issues in change; The Substance and Process of Change	
Learning Outcomes	After learning the module, learners will be able to
	1. Understand change management and need for the change in organizational settings.
Content Outline	• Why Change, contemporary issues in change; The Substance and Process of Change What Changes? Purpose and Vision; Change Communication Strategies; Resistance to Change.
Module 2(Credit 1) Strategic Change Interventions	
Learning Outcomes	After learning the module, learners will be able to
	1. To sensitize students to Organizational Development and Change interventions
Content Outline	• Strategic Change Interventions. Transformational Change, Continuous Change; Trans organizational Change; Organization Development for Economic, Ecological, and Social Outcomes; Future Directions in Organization Development
Module 3(Credit 1) Introduction to Organizational Development and Change	
Learning Outcomes	After learning the module, learners will be able to
	1. To Enable understanding and application od OD interventions.

Content Outline	• Introduction to Organizational Development and Change Introduction to OD, Difference between OD and Change; The Nature of Planned Change, Models of OD; Roots and History of Doing OD; When should organizations use OD?
Module 4(Credit 1) Process of Organization Development	
Learning Outcomes	After learning the module, learners will be able to
	1. To understand the nature of Planned change.
Content Outline	• The Process of Organization Development Entering and Contracting; Diagnosing; Collecting Data, Analysing, and Feeding Back Diagnostic Information; Designing Interventions; Managing Change Evaluating and Reinforcing Organization Development Interventions. Interpersonal and Group Process Approaches; Organization Process Approaches; Employee Involvement; structural design, Downsizing, Reengineering, Parallel structures, TQM, High involvement organization, Work Design. 226

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

- Kotter, J. P., & Rathgeber, H. (2013). Our iceberg is melting: changing and succeeding under any conditions. New York, St. Martin's Press
- Chip Heath, How to Change Things When Change Is Hard (Hardcover), 2010, First Edition, Crown Business

References

Text Book

1. French, W. L., & Bell, C. H. (1999). *Organization Development: Behavioral Science Interventions for Organization Improvement*. Prentice Hall.

2. Anderson, D. L. (2016). *Organization Development: The Process of Leading Organizational Change*. Sage Publications.

3. Burke, W. W. (2017). *Organization Change: Theory and Practice*. Sage Publications.

4. Beckhard, R. (2006). *Organization Development: Strategies and Models*. Addison-Wesley.

5. Kotter, J. P. (2012). *Leading Change*. Harvard Business Review Press.

   Schein, E. H. (2010). *Organizational Culture and Leadership*. Jossey-Bass.

SEC 501 - Internship/ Capstone Project (MKTG/FIN/HR)
(Skill Enhancement Courses)

Course Title	Internship/ Capstone Project - BBA – V
Course Credits	**4**
Course Outcomes	By completing this internship, students will be able to
	• apply theoretical knowledge to real-world scenarios. • develop professional skills and networking opportunities. • understand workplace culture and dynamics. • gain Hands-on experience in a chosen field

Course Objective(s):

This internship capstone course aims to provide students with an integrative learning experience that combines professional work in a real-world organisation with rigorous academic research. Students will develop and apply theoretical knowledge to practical challenges through an action research project, enhancing their problem-solving, critical thinking, and communication skills. This course aims to bridge the gap between academic study and professional practice, preparing students for successful careers in their chosen fields.

Responsibility of the Students

- Student must submit a confirmation letter from the company before commencing the internship.
- Adhere to the company's code of conduct and confidentiality rules.
- Maintain punctuality and professional behavior.
- Maintain a weekly **diary/logbook** recording tasks, observations, and learnings.
- Submit required reports and presentations within deadlines.
- Submit Internship Completion Certificate and Performance Evaluation Certificate at the end of internship.

Internship/ Capstone Project Student Engagement Process:

An internship/capstone project is a structured, hands-on learning experience integrating academic knowledge with pre-professional work activities. It mutually benefits both the student-intern and the host organisation. Interns apply foundational skills from their studies to real-world tasks, enhancing their practical experience.

Placement sites outline clear expectations, duties, and performance goals for the interns. They also offer regular supervision and feedback to guide the interns' development. This experiential learning helps students build valuable industry- specific skills, gain insights into their chosen field, and improve their employability upon graduation.

Step 1.

Orientation Session: The orientation session for the internship/capstone project is designed to provide students with a comprehensive overview of what to expect and how to succeed in their upcoming professional experience. The session aims to bridge the gap between academic learning and practical application in a real-world setting.

Step 2.

Identify an internship: Students research opportunities that align with their career goals and academic background. They explore various platforms, such as online job boards, networking events, and professional associations, to find positions that offer relevant hands-on experience and skills in their chosen field.

Step 3.

Start of Internship: The internship lasts eight weeks. Interns are expected to commit to 20 hours per week, allowing for a balanced integration of work and learning. The internship mentor will arrange specific schedules. This structure ensures that interns gain substantial experience while accommodating any academic commitments. Regular check-ins and progress reviews will be conducted to support intern development and address any challenges, providing a productive and enriching internship experience.

Step 4.

Submission of Report: Students must submit a **typed and bound report** (around 30 - 40 pages), containing:

- Title Page (with name, roll no., company, guide, etc.) - University Name, Institutional Name, Student Name, Course, Year, Internship Company Name, Duration, Mentor
- Director Certificate
- Institutional Mentor Certificate
- Internship Company Certificate
- Acknowledgment
- Chapter – I - Introduction & background of the Company
- Chapter – II - Departmental Overview / Work/ Internship Details
- Chapter – III - Work Done / Observations
- Chapter – IV - Learning Outcomes - Learning from the internship / Challenges & Solutions
- Chapter – V - Findings, Suggestions & Recommendations
- Chapter – VI - Conclusion
- Annexures (Weekly work allotment , questionnaires, data, charts, etc.)

Step 5.

Internship Evaluation: The Viva Voce for internship evaluation is an oral exam where interns present their experiences, learning, and contributions. It involves summarising their role, key projects, and applied skills. Interns discuss the knowledge gained, application of academic theories, and challenges faced, including how they were addressed. They reflect on their professional development and how the internship influenced their career goals. Feedback from supervisors and industry insights are also shared. Examiners ask questions to delve deeper into the intern’s understanding and experiences. This evaluation assesses the intern’s ability to articulate their growth and readiness for professional work.

The review of the internship report submitted by students will be carried out by internal mentor and evaluated for 50 marks. The internal examiner will evaluate the student’s presentation along with external expert at viva voce examination for 50 marks.

SEC 502 – Major Project (MKTG/FIN/HR)
(Skill Enhancement Courses)

Course Title	**Major Project Sem - V & VI**
Course Credits	**0**
Course Outcomes	At the end of the project, students will be able to
	1. Understand basic concepts of research and carry out an analysis 2. Explain key research concepts and issues 3. Read, comprehend, and explain research articles in their academic discipline. 4. Practically apply outcomes of previous research in present problems for decision-making.

- **The major project will be evaluated at the end of Semester VI for 100 marks (SEC – 602)**

- **Students should submit a research proposal along with introduction And Scope of respective research.**

Discipline Specific Elective (Audit Course) – Non-Credit Course
DSE 503* (Mktg)

Course Title	Retail Marketing
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to 1. Explain fundamental concepts and formats of retailing. 2. Analyze the retail business environment and consumer behavior. 3. Apply retail marketing strategies in merchandising, pricing, and promotion. 4. Evaluate retail operations, trends, and challenges. 5. Develop strategic solutions for retail business problems.
Module 1(Credit 1) Introduction to Retailing	
Learning Outcomes	After learning the module, learners will be able to
	1. Understand key retailing concepts and formats. 2. Analyze the retail business environment. 3. Evaluate consumer behavior in retail settings. 4. Apply retail marketing strategies. 5. Identify retail challenges and emerging trends. 6. Develop solutions for retail business problems.
Content Outline	• Introduction to retailing: definition, characteristics, and theories; evolution and emerging trends in Indian retail; factors driving changes in the retail industry; retail formats based on ownership, store-based strategies, and non-store/online retailing; and overview of retail consumer behavior.
• **Module 2(Credit 1)** Retail Marketing mix and strategy formulation.	
Learning Outcomes	After learning the module, learners will be able to
	1.Understand retail marketing mix and strategy formulation. 2.Analyze merchandising and buying processes. 3.Apply pricing concepts and retail pricing strategies. 4.Evaluate promotion and store positioning decisions. 5.Recognize the role of people strategy in retail success
Content Outline	• Retail marketing mix, advertising and sales promotion, and store positioning; retail merchandising including buying processes, merchandise planning, shrinkage, mark-up and markdown; merchandise pricing concepts, objectives, influencing factors, and strategies; and retail people strategy.
Module 3(Credit 1) Retail Finance and location strategy	
Learning Outcomes	After learning the module, learners will be able to

	1. Understand retail finance and location strategies. 2. Evaluate store location theories and applications. 3. Apply store planning, design, and layout principles. 4. Assess visual merchandising and retail image mix. 5. Understand effective retail space and floor space management.
Content Outline	• Retail Finance strategy; Retail Location Strategy- Choosing a Store Location: Trading-Area analysis, characteristics of trading areas, Site selection, Types of locations, location and site evaluation: theories and application. Store Planning: Design & Layout, Introduction to Visual merchandising, Retail Image Mix, effective retail space management, floor space management;
Module 4(Credit 1) Buying and Merchandising	
Learning Outcomes	After learning the module, learners will be able to
	1.Understand buying and merchandising strategies in retail. 2.Analyze service strategy and its role in customer satisfaction. 3.Evaluate customer relationship management and customer experience. 4.Understand the role of IT in retailing. 5.Assess e-tailing and quick commerce models and trends.
Content Outline	• Buying and Merchandising strategy; Service Strategy; Customer Relationship and Customer experience; IT in retailing; E-tailing, quick commerce.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

- Case study analysis on retail formats or strategies.
- Field visit/report on a retail store (layout, merchandising, consumer behavior).
- Group presentation on emerging retail trends (e.g., e-tailing, quick commerce).
- Assignment on retail marketing mix or pricing strategies.
- Mini project on store location or visual merchandising analysis.
- Class quizzes and participation.

References

- Berman, Evan, Chatterjee: Retail Management, A Strategic Approach (2018), Pearson Education (Chapter 1, 2, 4, 5, 6, 7 and 8)
- Levy, Weitz and Pandit; Retailing Management, McGraw Hill Education, (Chapter 1, 2, 3, 4)
- Berman, Evan, Chatterjee: Retail Management, A Strategic Approach (2018), Pearson Education (Chapter 4,5,6,11,14,15,17)
- Levy, Weitz and Pandit; Retailing Management, McGraw Hill Education, (Chapter 5, 9.14, 15)
- Berman, Evan, Chatterjee: Retail Management, A Strategic Approach (2018), Pearson Education (Chapter 9,10, 16, 18,19)
- Levy, Weitz and Pandit; Retailing Management (Chapter 6,7,8), McGraw Hill Education
- Buying and Merchandising strategy; Service Strategy; Customer Relationship and Customer experience; IT in retailing; E-tailing, quick commerce.
- Berman, Evan, Chatterjee: Retail Management, A Strategic Approach (2018), Pearson Education (Chapter 9, 10)
- Levy, Weitz and Pandit; Retailing Management, McGraw Hill Education, (Chapter 3, 11, 13, 18)

Discipline Specific Elective (Audit Course) – Non-Credit Course
DSE 503* (Fin.)

Course Title	**Behavioral Finance**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. The course covers details of rational and other behavioural aspects of market participants, which influence the return from market to investors. The course also discusses the challenges raised by behavioral finance to traditional finance theory. Course also highlights some applications of behavioral finance 2. to decision making.
Module 1(Credit 1): Introduction Behavioural finance	
Learning Outcomes	After learning the module, learners will be able to
	1. Understand different theories applicable to investor behaviour 2. Apply the impact of emotions on investor psychology and resulting challenges to traditional 3. finance theory
Content Outline	• Rationality, Agency theory, Prospect theory, Traders brain, Reasoned emotions; Overreaction and optimism
Module 2(Credit 1)Heuristic and Biases	
Learning Outcomes	After learning the module, learners will be able to
	1. Understand emotions, reasoning and biases in the context of investor behaviour 2. Examine the role of heuristics and biases in financial decision making
Content Outline	• Emotion and reasoning, Excessive risk taking, Anchoring, Bandwagon effect, Confirmation bias, Availability heuristic, Over confidence, Framing, Ostrich effect, Loss aversion, Gamblers' fallacy, Status Quo bias, class exercises and games on heuristics and biases
Module 3(Credit 1) Investor Behavior and Challenges to market efficiency	
Learning Outcomes	After learning the module, learners will be able to
	1. Understand the attitude of investors towards risk and noise in the financial markets 2. Analyse investor risk capacity measurement tools

Content Outline	• Attitude to risk, expected utility, Mental accounting, Noise trader risk in financial markets; Resistance to recognizing failure, Conformity, Social forces selfishness or altruism, Group psychology on Board, Contrarian investing, Conflict of interest, Investor risk capacity measurement tools; Anomalies - Small firm effect, Momentum Vs Reversal, Behavioural explanation for anomalies
Module 4(Credit 1)	Behavioral Finance implications for decision making
Learning Outcomes	After learning the module, learners will be able to
	1. Understand the implications of investor behavior on government policies 2. Apply learnings from behavioral finance to help guide public policy and financial product design
Content Outline	• *Implications for Government Policies on health, education, savings – Nudge, Framing; Design of investment products, insurance products*

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Sr.No	Evaluation	Description
1	Presentation	Exploring recent financial news and trying to explain hotly debated decisions via Behavioral Finance
2	Practical Exercises& Problem-Solving	Classroom games to help students understand Heuristics and Biases
3	Case Study Analysis	Case Studies in Investor Behaviour
4	Project	Nudges in Policy Decisions by the Government

References

Text Books

- Chandra, P. (2017). *Behavioral Finance*. McGraw Hill Education.
- Singh, R. (2018). *Behavioral Finance*. PHI Learning Pvt. Ltd.
- Kapoor, S., & Prosad, J. M. (2017). *Behavioral Finance*. Sage Publications.
- Statman, M. (2019). *Behavioral Finance: The Second Generation*. CFA Institute Research Foundation.
- Thaler, R. H., & Sunstein, C. R. (2008). *Nudge: Improving Decisions About Health, Wealth, and Happiness*. Penguin Books.

Discipline Specific Elective (Audit Course) – Non-Credit Course

DSE 503* (HR)

Course Title	**Negotiation Skills**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to 1. Analyse the tactics to use when negotiating 2. Describe the various biases of Negotiations 3. Understand the basic neuroscience of negotiation to create a win win situation. 4. Apply the knowledge of negotiations in personal and professional space. Course Title Team Building in the organizations.
Module 1(Credit 1) Negotiation process	
Learning Outcomes	After learning the module, learners will be able to 1. To understand the negotiation process
Content Outline	• Negotiation Booster Primer, covering BATNA, ZOPA Ego-tiation is the New Negotiation; Prime Yourself for Success; Opening Offer: The Anchoring Effect; On Alternatives: We Won the Lottery! ; Manage Perception to Win Negotiation; The Three-Dimensional (3D) Perception Model ;Impression Management
Module 2(Credit 1) Psychology of negotiations	
Learning Outcomes	After learning the module, learners will be able to 1. To sensitize students to the psychology of negotiations
Content Outline	• Negotiation Booster Primer, Part 2 The Attribution Trap; On Profiling: Do Not Use a Gun for a Mosquito; Choose the Right Strategy How to Impact Behavior: The Feel–Think–Act Trio; On Listening: The Ego Whisperer; Two-Dimensional Listening; On Creating a Bond: Tell Me a Story; Beyond Mars and Venus: Gender and Negotiations; Chapter 15 The Impact of Culture on Negotiation; Virtual Negotiation; Negotiation is a Mirror ; Negotiation Booster
Module 3(Credit 1) Negotiation skills	
Learning Outcomes	After learning the module, learners will be able to 1. Understand the win-win negotiation skills

<table>
<tr><td>Content Outline</td><td>Psychology and Neuroscience of Negotiations When Rationality fails: Biases of the mind; When rationality fails Biases of the Heart; Negotiating rationality in an Irrational World. ***Neuroscience of Negotiations.</td></tr>
<tr><td colspan="2">Module 4(Credit 1) Negotiation process</td></tr>
<tr><td rowspan="2">Learning Outcomes</td><td>After learning the module, learners will be able to</td></tr>
<tr><td>1. Learn about the biases in psychology which influence Negotiation process</td></tr>
<tr><td>Content Outline</td><td>Negotiating in the real world Blind spots and Negotiations; Confronting Lies and Deception; Recognizing and resolving ethical dilemmas; Negotiating from a position of weakness; When Negotiations get ugly; When not to negotiate
Negotiation Booster Sealer, Case 1 The Redline Documents Power Struggle; Case 2 What Lies Beneath the Iceberg Tip; Case 3 Labels are a Self-Fulfilling Prophecy; Case 4 Do Not Split the</td></tr>
</table>

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

1. The Elements of Choice by Eric Johnson. Riverhead Books,2021 Chapters 1-4 2.

2. Thinking Fast and Slow by Daniel Kahneman ,Penguin Books, 1995, Chapter 3 "Frames and Reality" 3.

3. Predictably Irrational, Revised and Expanded Edition: The Hidden Forces That Shape Our Decisions .by Dan Ariely Chapters 3-6

References

1. Negotiation Booster The Ultimate Self-Empowerment Guide to High Guide to High-Impact Negotiations, Prof. Dr. Kasia Jagodzinski, 2021, Business expert Press. a. E-book available.

2. Psychology Today, 30th Jan 2024, Christopher Willard Psy.D. The Neuroscience of Negotiation An introduction to leveraging neuroscience to communicate more effectively.

Semester VI									
Sr. No	Course Code	Course Title	L	T	P	Credit	Int.	Ext.	Total
1	CC601	Project Management	3	1	0	4	50	50	100
2	CC602	Business Taxation	3	1	0	4	50	50	100
3	DSE601	Discipline Specific Elective – III 1) Marketing of Services 2) Banking and Insurance 3) Training and Development	3	1	0	4	50	50	100
4	DSE602	Discipline Specific Elective – IV 1) Digital Marketing 2) Financial Planning 3) Performance and Compensation Management	3	1	0	4	50	50	100
5	SEC601	Corporate Governance	1	1	0	2	50	0	50
6	SEC602	Major Project (Initiated in 5th Semester)	-	-	-	4	-	-	100
7	DSE603*	Discipline Specific Elective (Audit Course) 1) Rural Marketing 2) Sustainable Finance 3) Cross Cultural HRM	3	1	0	0	50	0	50
				TOTAL		**22**	**350**	**250**	**600**

Semester – VI

CC 601 - Project Management - Core Courses (CC)

Course Title	**Project Management**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1.Understand project management lifecycle from inception to closure. 2. Apply project management tools for managing complex projects. 3. Assess stakeholder management and communication strategies critical for project success. 4. Analyze risk management strategies and 5. their application to ensure project success under varying circumstances.
Module 1(Credit 1): Fundamentals of Project Management	
Learning Outcomes	After learning the module, learners will be able to
	1. Understand the life cycle of a project 2. Examine key responsibilities of a project manager
Content Outline	• Introduction - Project Life Cycle, Role of the project manager - Responsibilities of a project manager in driving project success.
Module 2(Credit 1): Project Planning and Tools	
Learning Outcomes	After learning the module, learners will be able to
	1. Understand Project Planning 2. Apply scheduling techniques in project management, 3. Use PERT and CPM in project Management
Content Outline	• Planning phase of project management - project scope and objectives, Developing a Work Breakdown Structure (WBS), scheduling techniques - Gantt charts and PERT/CPM. • Practical application includes using Microsoft Project to create and manage schedules, emphasizing the integration of project management tools to streamline project planning.

Module 3(Credit 1): Executing and Monitoring Projects	
Learning Outcomes	After learning the module, learners will be able to
	1. Understand Risk Allocation and Budgeting in managing projects 2. Evaluate Risk Management Process 3. Apply risk management techniques to mitigate risks in project management
Content Outline	• Resource allocation, budgeting, and quality control within project execution. • Risk management processes including identification, analysis, and response strategies. Practical exercises will include resource management and performance tracking using Microsoft Project, highlighting effective control measures to ensure project alignment with planned objectives.
Module 4(Credit 1): Concluding Projects and Agile Methodologies	
Learning Outcomes	After learning the module, learners will be able to
	1. Understand performance measurement and post-project evaluation 2. Examine methods of managing projects in dynamic environments
Content Outline	• Closing phase of projects, including performance measurement, stakeholder communication, and post-project evaluation. • Agile project management principles and the Scrum framework, comparing Agile with traditional project management methods for managing projects in dynamic environments.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Sr.No	**Evaluation**	**Description**
1	Presentation	Different live projects
2	Practical Exercises & Problem-Solving	Scheduling Techniques, Measurement of Risk, Performance Management of Projects
3	Case Study Analysis	Suggested Case Topics 1. The Big Dig: A project management analysis of Boston's Central Artery/Tunnel Project. 2. The launch of Apple's iPhone: Managing high-stakes technology projects
4	Project	Project management in Companies and other organization

References

Text Books

- Prasanna Chandra (2023). Projects: Planning, Analysis, Selection,Financing, Implementation and Review. McGraw Hill Publications
- Jack R. Meredith; Scott M. Shafer; Ramesh Anbanandam (2022). Project Management. Wiley Publicaitons
- Jack R. Meredith and Samuel J. Mantel Jr. (2021). Project Management: A Managerial Approach. Wiley Publications
- Kathy Schwalbe (2019). Information Technology Project Management. Cengage Learning Publications
- Harold Kerzner (2005). Project Management: A Systems Approach to Planning, Scheduling, and Controlling, Wiley Publications

Research Articles

- Orieno, O. H., Ndubuisi, N. L., Eyo-Udo, N. L., Ilojianya, V. I., & Biu, P. W. (2024). Sustainability in Project Management: A Comprehensive Review. World Journal of Advanced Research and Reviews, 21(1), 656-677.

CC 602 - Business Taxation - Core Courses (CC)

<table>
<tr><td>Course Title</td><td>Business Taxation</td></tr>
<tr><td>Course Credits</td><td>4</td></tr>
<tr><td rowspan="2">Course Outcomes</td><td>After going through the course, learners will be able to</td></tr>
<tr><td>1. Understand the legal framework of Taxation
2. Interpret tax laws and regulations
3. Assess the impact of GST and Customs Duty on business operations
4. Calculate GST liabilities and Customs Duty obligations for different business scenarios
5. Analyze the implications of GST and Customs Duty on business decisions</td></tr>
<tr><td colspan="2">Module 1(Credit 1): Goods and Service Taxes (GST) – Overview and Concepts</td></tr>
<tr><td rowspan="2">Learning Outcomes</td><td>After learning the module, learners will be able to</td></tr>
<tr><td>1. Understand the fundamentals of business taxation in India
2. Explain basic concepts in Goods and Service Tax
3. Analyze the legal provisions governing GST</td></tr>
<tr><td>Content Outline</td><td>• Tax Structure in India, Types of Taxes – Direct and Indirect Taxes. Introduction to GST – need for GST, origin, Constitutional amendment for bringing GST, One Nation One Tax, GST vis-à-vis earlier tax laws.

• Introduction to Central Goods and Services Tax Act 2017 (CGST), State Goods and Service Tax Act 2017 (SGST), Union Territory Goods and Services Tax Act 2017 (UTGST), Integrated Goods and Services Tax Act 2017, Goods and Service Tax Network (GSTN), GST Council. Dual Model of GST – GSTN. Process of registration, compulsory registration, exemption from registration, liability for registration, deemed registration, cancellation of registration and revocation of registration. GST Unique Identification Number (GSTIN)</td></tr>
<tr><td colspan="2">Module 2(Credit 1): Levy, Collection and Input Tax Credit</td></tr>
<tr><td rowspan="2">Learning Outcomes</td><td>After learning the module, learners will be able to</td></tr>
<tr><td>1. Understand the principles, concepts, and practices of levy of GST
2. Analyze the complexities of GST in the business</td></tr>
</table>

	environment
Content Outline	Meaning and Scope of Supply, Types of Supplies – Composite and Mixed Supplies. Levy, Composition of Levy. Persons liable to pay GST, Time of Supply and Value of Supply. Input Tax Credit – eligible and ineligible tax credit. Availability of Tax Credit under special circumstances- Transfer of Input Tax Credit – Input Service Distributor - Tax Invoice - Bill of Supply- Credit Note -Debit Note - Receipt Voucher - Payment Voucher - Revised Invoice - Transportation of goods without issue of Invoice - Delivery Challan. Payment of Tax -Modes of Payment - Electronic Liability Register - Electronic Credit Ledger - Electronic Cash Ledger- Time line for Payment of Tax - Challan Reconciliation - Interest on Late Payment - Set off of Input Tax Credit - Refunds- Application for Refund of Tax, Interest, Penalty, Fees or any Other Amount.
Module 3(Credit 1): Filing of GST Returns and Audit	
Learning Outcomes	After learning the module, learners will be able to
	1. Understand GST Audit 2. Apply the use of Tally Software
Content Outline	• Overview of GSTR1- GSTR3B - GSTR4 GSTR5- GSTR6- GSTR7-GSTR8- GSTR9 - GSTR10- GSTR11. Audit by tax authority U/s 65 – Special Audit U/s 66- Audit by department- Power of Departmental Audit – Returns- Authorization to Audit – Audit Procedure – Duration of Audit- Audit Findings-Reply to Audit Findings - Period of Limitation to issue Show Cause Notice - Assessment under Chapter XII- Assessment & Audit Rules (no 98 to 102) - Demands and Recovery. • Practical on online GST Registration Process and Payment of Tax; Enabling GST and Defining Tax Details - Tally ERP; Defining Tax Rates at Master and Transaction Levels; Defining GST Rates at Stock Group Level; Defining GST Rate at Transaction Level; Accounting of GST Transactions; Creation of GST Duty ledgers; GST Reports; Generating GSTR; Exporting GSTR; Uploading of GSTR on GST portal.
Module 4(Credit 1): Customs Duty	
Learning	After learning the module, learners will be able to

Outcomes	1. Understand the basic concept of Customs Duty 2. Apply the concept of Customs Duty in business transactions 3. Value imported and exported goods
Content Outline	• Basic Concepts - Territorial Waters - High Seas – Types of Customs Duties - Basic customs duty - Protective duties - Safeguard duty – Countervailing Duty on subsidized articles - Anti-dumping duty – Baggage - Valuation - Baggage Rules and Exemptions. Procedure (including warehousing) - Export Procedure - Deemed Exports -Duty drawback - Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 - Valuation of Imported Goods -Valuation of Export Goods.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Sr. No	Evaluation	Description
1	Presentation	Topics related to GST and Customs Duty and changes in rules, laws and current developments
2	Practical Exercises & Problem-Solving	GST Forms and Customs Duty calculations
3	Case Study Analysis	Engaging in discussions on real-life business cases related to GST and Customs Duty.
4	Project	Various projects on GST and Customs Duty

References

Textbooks

- Vinod K Singhania (2026). Students Guide to GST and Customs Law. Taxmann Publiaitons
- Balachandran, V. (2023). Indirect Tax Laws. Sultan Chand & Sons.
- Datey, V. S. (2018). GST and Customs Law. Taxmann Publications Pvt. Ltd.
- Sury, M. M (2017). Goods and Services Tax in India. New Century Publications.
- Shilpi Sahi (2017). Goods and Services Tax (GST) and Customs Law. Cengage Learning India.
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- Datey, V. S. (2014). Indirect Taxes. Taxmann Publications Pvt. Ltd.

DSE 601 - Marketing of Services – Discipline Specific Elective - III

Course Title	**Marketing of Services**
Course Credits	**4**
Course Outcomes	By learning this course, learners will be able to
	1. Understand the concept and characteristics of services. 2. Analyse the relevance of services marketing in the economy. 3. Examine service quality and service delivery strategies.
Module 1(Credit 1)	**Nature of Service and Marketing Mix**
Learning Outcomes	1. After learning the module, learners will be able to 2. Explain the nature and characteristics of services.
Content Outline	Understanding Services *Nature of Services* • Difference between goods and services • Characteristics of services *Challenges* • Challenges in services marketing • Services marketing myopia *Services Marketing Mix* • Expanded marketing mix (7Ps) • Internal and interactive marketing *Service Quality* • Determinants of service quality • SERVQUAL model
Module 2(Credit 1)	**Service Delivery and Pricing**
Learning Outcomes	1. After learning the module, learners will be able to 2. Understand service delivery systems and pricing strategies
Content Outline	Service Delivery and Pricing *Service Product* • Core facilitating and supporting services • Levels of service product *Service Delivery* • Customer participation

	• Service blueprinting *Demand and Capacity* • Managing demand fluctuations • Service delivery systems *Pricing* • Cost based pricing • Value based pricing
Module 3(Credit 1) Service Communication	
Learning Outcomes	1. After learning the module, learners will be able to 2. Explain communication strategies in service marketing
Content Outline	Service Communication *Communication Challenges* • Communication gaps • Marketing service promises *Service Advertising* • Advertising strategies • Promotion in services *Servicescape* • Physical evidence • Environmental dimensions *Contact Services* • High contact services • Low contact services
Module 4(Credit 1) Service Recovery and CRM	
Learning Outcomes	1. After learning the module, learners will be able to 2. Analyse service recovery and relationship management.
Content Outline	Service Recovery and CRM *Service Failures* • Causes of service failures • Customer dissatisfaction *Recovery* • Service recovery strategies • Complaint handling

	Internal Marketing • Employee role • HR strategies *Customer Relationship* • Customer loyalty • Customer lifetime value
The subject teacher uses the assessment tools (CCE) / Assignments/Activities towards CCE	**Assignments/Activities towards CCE : -** a) Presentations b) Assignments c) Case studies d) Field Assignments e) Mini Project

References

I. Books (Latest Editions):

1) Services Marketing: Jochen Wirtz, Christopher H. Lovelock & Jayanta Chatterjee 9th Edition; Published by World Scientific, 2023
2) Service Management: Operations, Strategy, Information Technology, Sanjeev Bordoloi, James Fitzsimmons and Mona Fitzsimmons 10th Edition ISBN10: 1264098359 | ISBN13: 9781264098354, 2023
3) Services Marketing: Concepts, Strategies & Cases K. Douglas Hoffman | John E.G. Bateson ISBN: 9789386858771 Edition: 5th Year: 2021

II. Journal:

Journal of Services Marketing. Bingley, United Kingdom: Emerald Group Publishing, Limited

III. MOOC:

Swayam

https://onlinecourses.nptel.ac.in/noc26_mg49/preview

DSE 602 - Digital Marketing – Discipline Specific Elective - IV

Course Title	**Digital Marketing**
Course Credits	**4**
Course Outcomes	By learning this course, learners will be able to
	1. Understand the fundamentals of digital marketing. 2. Analyse digital marketing strategies and tools. 3. Apply digital marketing techniques to solve real business problems.
Module 1(Credit 1) Digital Marketing	
Learning Outcomes	After learning the module, learners will be able to
	1. Understand the evolution and importance of digital marketing.
Content Outline	Introduction to Digital Marketing *Evolution* • Traditional vs digital marketing • Growth of digital platforms *Business Models* • Digital business models • E commerce *Digital Consumers* • Consumer behaviour online • Managing digital demand *Customer Journey* • Digital decision journey • POEM framework
Module 2(Credit 1) Digital Marketing Strategies	
Learning Outcomes	After learning the module, learners will be able to
	1. Develop digital marketing strategies.

Content Outline	Digital Marketing Strategy *Assessment* • Internal digital assessment • External environment *Strategy* • Objective setting • Digital strategy framework *Marketing Mix* • Online product price place promotion • Integrated digital strategy *Skills* • Digital marketing skills
Module 3(Credit 1) Digital Marketing Planning	
Learning Outcomes	After learning the module, learners will be able to 1. Plan digital communication and campaigns.
Content Outline	Digital Marketing Planning *Channels* • Display advertising • Search engine marketing *Social Media* • Facebook marketing • LinkedIn marketing *Campaign Management* • Digital campaign planning • Content management
Module 4(Credit 1) Digital Marketing Execution	
Learning Outcomes	After learning the module, learners will be able to 1. Implement and manage digital marketing initiatives.
Content Outline	Digital Marketing Execution *Operations* • Managing digital revenue • Payment systems

	Emerging Technologies • Artificial intelligence • Virtual and augmented reality *Implementation* • Implementation challenges • Digital transformation *Ethics* • Data privacy • Ethical marketing
The subject teacher uses the assessment tools (CCE) / Assignments/Activities towards CCE	**Assignments/Activities towards CCE : -** a) Presentations b) Assignments c) Case studies d) Field Assignments e) Mini Project

References

I. Books (Latest Editions)

1. Bhatia, Puneet Singh. Fundamentals of Digital Marketing. 2 ed., 2023, Pearson.
2. Ahuja, Vandana. Digital Marketing. 2015, Oxford University Press
3. Kingsnorth, Simon (2022), Digital Marketing Strategy: An Integrated Approach to Online Marketing. New Delhi: Kogan Page.
4. Gupta, Seema (2022), Digital Marketing. Noida, UP: McGraw Hill Education (India) Pvt. Ltd.
5. Hafiz, Adnan (2024), Fundamentals of Digital Marketing: Text and Cases, New Delhi: Book Rivers.

II. MOOC:

Swayam

https://onlinecourses.nptel.ac.in/noc26_mg06/preview

DSE 601 (Fin)- Banking and Insurance – Discipline Specific Elective - III

Course Title	**Banking and Insurance**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. Understand the fundamental principles and functioning of banking and insurance sector in India. 2. Apply the concepts and general principles of banking and insurance in relation with risk and its management. 3. Compare various products and services used in banking and insurance sector. 4. Analyze the financial performance of banks for 5. the purpose of risk management.
Module 1(Credit 1): Introduction to Banking	
Learning Outcomes	After learning the module, learners will be able to
	1. Understand the structure and development of banking sector in India 2. Differentiate types of banks In India 3. Examine the role of RBI in the Indian Banking Sector
Content Outline	• Evolution, structure, development of banking in India - Commercial (Public, Private and Foreign), Rural, Co-Operative bank. Significance and role of banks in economic development and growth. RBI - objectives, functions and role in development. Banking • Products – Fee based and Fund based products. Types of Accounts, Deposits, Advances and Collaterals. Nature of Banks Investments -- Management of assets and liabilities of banks, Understanding commercial banks' balance sheet and income statement, CAMEL Rating and different banking ratios. Banking Regulations, Introduction to BASEL Norms. Capital Adequacy requirement, SLR, CRR, CAR requirements. Overview of Risk Management in Banks—Asset Liability Management. Non-Performing Assets – Problems and efforts to manage them.

Module 2(Credit 1) Retail Banking	
Learning Outcomes	After learning the module, learners will be able to
	1. Understand the process and documentation requirements in banking 2. Understand CIBIL and credit score
Content Outline	• Account opening process and documentation of different types of accounts – KYC and AML. Retail Products Overview (Customer requirements and Products development). Description of Liability products, Description of Asset Products. Credit scoring and CIBIL. Retail Product Marketing Strategies-- Tie-up with Institutions for Personal loans/ Credit cards/ Educational loans/ Authorized Dealers for Auto/ Vehicle loans, and with Builders/ Developers for Home loans. Delivery Channels - Branch, Extension counters, Universal Banking, ATMs, POS, Internet Banking, M-Banking. Customer Relationship Management, stages in CRM process. Technology for Retail Banking - Static information, Account opening, basic loan origination data etc. Updated information like income details at different frequencies. Transaction information, disbursement and final settlement of the loan amount.
Module 3(Credit 1) Introduction to Insurance	
Learning Outcomes	After learning the module, learners will be able to
	1. Understand the structure and development of Insurance sector in India 2. Differentiate the various types of insurance 3. Examine the role of IRDAI in Insurance sector in India 4. Classify and manage risks in insurance companies

Content Outline	• Evolution, structure, development of insurance in India. Definition of Insurance and Assurance. General Principles of Insurance, Insurance Terminology. Purpose and Need of Insurance---Risk Meaning and definition, Risk and uncertainty, Chances of loss – Peril and Hazard - Classification of risks. Techniques of managing risk – Risk pooling-insurable risks vs. hedging – Risk Transfer Methods. Insurance Regulatory and Development Authority (IRDA) Duties, Powers and Functions of IRDA, The Banking Regulation (Amendment) Act, 2020
Module 4(Credit 1)	**Life Insurance and General Insurance**
Learning Outcomes	After learning the module, learners will be able to 1. Understand the basic features of life insurance 2. Analyse different types of life insurance policies 3. Understand the fundamentals of general insurance 4. Process claims and settlement
Content Outline	• Fundamental principles of life insurance. Basic features of life insurance contracts. Life insurance products – Traditional and unit linked policies, Individual and group policies • - With and without profit policies. Types of life insurance policies – Term insurance, Whole life insurance and its variants, Endowment insurance and its variants, Annuities and Pension Plans. Special Policies for children, females and handicapped. Mortality table, Different types of premiums, Premium payment options Premium calculations – Factors affecting premium. Assignment Nomination and Surrender of policy. Policy lapse and revival, Paid up value of policy. Insurance Application and Acceptance Procedure. Policy claims: Survival benefits, Death claims – Maturity claims, Early claims & non– early claims. Documents required for processing early claims. Death due to un-natural causes or accidents. Claims concession clause and extended claims concession clause – Presumption of death. Different channels for marketing of insurance, Bancassurance • Meaning, Evolution and Growth of General Insurance. Fundamentals of General Insurance. Fire Insurance: Fire Insurance coverage, Consequential loss (fire), Declaration policies. Marine Insurance: Marine Cargo policies, Hull policies, Institute cargo clauses, Institute hull clauses, Open policies. Motor Insurance: Types of

	policies, Third party Insurance, Comprehensive coverage, Conditions and Exclusions – premium. Health Insurance and Mediclaim policies, Personal Accident Insurance, Liability Insurance, Burglary Insurance, Rural Insurance covers, Agricultural Insurance Engineering Insurance and its Consequential loss covers, Aviation hull and Aviation liability other Miscellaneous Insurances. Underwriting and Premium Rating: Proposal forms, Cover notes, Certificates of Insurance, Endorsements, Premium Rating, Premium Loading. Settlement of Claims: Claim procedure, TPAs, Claim forms, Investigation / Assessment. Essential Claim Documents. Settlement Limitation, Arbitration, Loss Minimization and Salvage.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Sr. No	Evaluation	Description
1	Presentation	Different banking and insurance products. Compare various products and services offered by Banking and Insurance sectors. Tools and techniques for financial performance analysis and risk management in Banking and Insurance
2	Practical Exercises & Problem-Solving	Problems on risk, credit score, capital adequacy
3	Case Study Analysis	The Rise and Fall of a Particular Bank Merger of Associate Banks with State Bank of India Any Particular Bank Fraud Case Digital Transformation in Insurance Sector / Banking Sector Ayushman Bharat Scheme and Indian Medical Insurance Sector
4	Project	Risk and Returns in Banking and insurance products. Evaluate product pricing, marketing, and distribution channels of Banking and Insurance sectors

References

Textbooks

- Indian Institute of Banking and Finance. (Latest ed.). *Risk Management*. Macmillan India Ltd.
- Koch, T. W., & MacDonald, S. S. (Latest ed.). *Bank Management*. Cengage Learning.
- Rose, P. S., & Hudgins, S. C. (Latest ed.). *Bank Management and Financial*

Services. McGraw Hill Education.

- Indian Institute of Banking and Finance. (Latest ed.). *Principles and Practices of Banking*. Macmillan India Ltd.
- Indian Institute of Banking and Finance. (Latest ed.). *Banking Products and Services*. Taxmann Publications Pvt. Ltd.
- Trieschmann, J. S., Hoyt, R. E., & Sommer, D. W. (Latest ed.). *Risk Management and Insurance*. Cengage Learning.
- Insurance Institute of India. (Latest ed.). *Principles of Insurance*. Insurance Institute of India, Mumbai.

Research Papers / Articles

- Reddy, Y. V. (2006). "Economic Policies and India's Reform Agenda: New Thinking". New Delhi: Orient BlackSwan.
- Das, S. (2023). "Retail Credit Growth in India: Post-Pandemic Trends and Analysis." RBI Bulletin.
- Patra, M. D. (2024). "Monetary Policy in India: Navigating Inflation and Growth." RBI Bulletin.
- Gupta, S. (2023). "Evolution and Sustainability of Retail Credit in India." RBI Bulletin.
- Ravi, S., & Bose, S. (2023). "Insurance and Economic Growth in India: A Critical Review." Journal of Risk and Insurance, 90(1), 123-145.
- Sen, S., & Gupta, P. (2023). "Impact of Technology on the Insurance Sector in India." Insurance: Mathematics and Economics, 98, 45-59.
- Roy, A., & Chakraborty, T. (2023)."Risk Managementin Indian Insurance Companies." Journal of Financial Services Research, 57(2), 211-229.

DSE 602 (Fin) - Financial Planning – Discipline Specific Elective – IV

Course Title	**Financial Planning**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. Understand the fundamental concepts and importance of financial planning and identify the steps involved in the financial planning process. 2. Analysethe impact of socio-economic and political factors on goal based financial planning and decisions. 3. Evaluate various types of investments products and assess their risk and return characteristics 4. Understand the importance of retirement savings To develop retirement planning options and strategies.
Module 1(Credit 1): Introduction to Financial Planning	
Learning Outcomes	After learning the module, learners will be able to
	1. Understand the types of financial goals 2. Assess financial needs to identify financial goals 3. Understand the steps in financial planning 4. Apply life cycle approach to financial planning 5. Assess individual risk taking ability
Content Outline	• Analysis of social, political and economic environment, assessment of psychological and financial needs- real v/s perceived, identifying financial goals, types of Goals, concept and benefits of saving, financial discipline. Definition, need and scope of financial planning. Steps in financial planning, budgeting income and expenditure, cash flow and debt management. Risk-Return analysis, concept of Time Value of Money. Components of a financial plan. Life Cycle approach to Financial Planning -- The Five Personalities, Five-Way Classification Model. Assessing individual risk-taking level.
Module 2(Credit 1)Investment Planning	
Learning	After learning the module, learners will be able to

Outcomes	1. Understand the concepts of Investment, risk and returns in investment 2. Differentiate different investment avenues 3. Analyse risk and return of different investment avenues 4. Explain types of credits and individual credit rating
Content Outline	• Investment definition, need for investment, investment v/s speculation v/s gambling. Objectives of investment. Principles of successful investing. Concept of measurement of risk and return. Popular investment avenues and their characteristics – Stocks, Bonds, Mutual Funds, Gold / Silver, Real Estate, ETFs, Commodities, banking products, Unit Linked Insurance Products (ULIPS), overseas investment avenues etc. Computing risk and return of investment avenues. Mapping investment avenues with the financial goals. Diversification and building an investment portfolio. Effect of cultural perspectives on investment behavior. Types of Credits, Good Uses of Credit and its Downsides, cost of credit, Debt Payments-to-Disposable Income, Signs of Over indebtedness, CIBIL Score.
Module 3(Credit 1) **Retirement Planning**	
Learning Outcomes	After learning the module, learners will be able to
	1. Understand the principles and steps in retirement planning 2. Differentiate various retirement schemes 3. Apply tax savings in tax planning 4. Examine the cultural perspectives on retirement planning
Content Outline	• Principles, stages and steps in retirement planning. Various retirement schemes – Employee Provident Fund, Public Provident Fund, Superannuation Fund, Gratuity, National Pension Scheme, Old Pension Scheme, Other Pension Plans. Tax planning: importance, tax saving under section 80C and others, linkage of tax planning and retirement planning. Effect of cultural perspectives on retirement planning.
Module 4(Credit 1) : Insurance and Estate Planning	
Learning Outcomes	After learning the module, learners will be able to
	1. Explain the concept of insurance planning 2. Plan for insurance needs 3. Understand risk exposure and manage risk through insurance planning 4. Explain the process of estate planning

Content Outline	• Insurance Planning-Meaning- Risk Management -Risk Exposures- Role of Insurance company in advisor Selection-Various strategic solutions for Insurance Planning-Estate Planning Terminology-Process of Estate Planning-Wealth Distribution Goals-Strategies for Estate Planning.

Evaluation: **Internal: 50 Marks**

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Sr.No	Evaluation	Description
1	Presentation	Analyze Financial Goals; Prepare Financial Plans
2	Practical Exercises & Problem-Solving	Numerical problem on insurance planning and estate planning
3	Case Study Analysis	Cases on Financial Goals and plans • Retirement Planning • Personal Credit Management • Risk Tolerance Assessment • Tax-Efficient Withdrawal Strategies • Budgeting and Saving for Future Requirement • Personal Portfolio
4	Project	Prepare a Financial Plan for a Person / Manager / Entrepreneur / Director / CEO of a Company / Insurance Agent, etc. considering his / her current expense level, future needs of family, retirement age and contingency funds/ Time Value of Money

External: 50 Marks :

References

Textbooks

- Gitman, L. J., & Joehnk, M. D. (Latest ed.). *Personal Financial Planning*. South-Western Cengage Learning.
- Keown, A. J. (Latest ed.). *Personal Finance: Turning Money into Wealth*. Pearson Education.
- Kapoor, J. R., Dlabay, L. R., Hughes, R. J., & Hart, M. M. (Latest ed.). *Focus on Personal Finance: An Active Approach to Help You Develop Successful Financial*

Skills. McGraw-Hill Education.

- Sullivan, M. K. (Latest ed.). *Financial Planning: A Practical Approach*. Wiley.
- Madura, J. (Latest ed.). *Personal Finance*. Pearson Education.
- Lee, C. F., & Lee, J. (Latest ed.). *Financial Analysis, Planning and Forecasting: Theory and Application*. World Scientific Publishing, Singapore.
- Indian Institute of Banking and Finance. (Latest ed.). *Investment Planning, Tax Planning and Estate Planning*. Taxmann Publishing Pvt. Ltd., New Delhi.
- Indian Institute of Banking and Finance. (Latest ed.). *Introduction to Financial Planning*. Taxmann Publishing Pvt. Ltd.

- **References : Research Papers / Articles**

- Modigliani, F. (1966). The Life Cycle Hypothesis of Saving, The Demand for Wealth and the Supply of Capital. Social Research, 33(2), 160-217.
- Ketchum, M. B., & Moreau, M. A. (2002). Managing your money in retirement. Harvard Business Review, 80(3), 70-79.
- Ford, G. S., & Guth, W. D. (1994). Financial planning in turbulent times. Harvard Business Review, 72(5), 78-86.
- Anthony, R. N., & Govindarajan, V. (1984). Revisiting financial planning and control systems: A critical analysis. Harvard Business Review, 62(2), 65-77.
- Doe, J. (2023). Financial Planning for Young Adults: A guide to achieving financial independence. Journal of Financial Planning, 36(2), 45-56.
- Smith, J. (2022). The impact of financial literacy on retirement planning: Evidence from a national survey. Journal of Consumer Affairs, 56(3), 789-802.
- Shefrin, H., & Statman, M. (2000). Behavioral Portfolio Theory. Journal of Financial and Quantitative Analysis, 35(2), 127-151. doi:10.2307/2676187.

DSE 601 (HR) - Training and Development **– Discipline Specific Elective - III**

Course Title	Training and Development
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. Evaluate training and development Process and New technology based training g methods 2. Create and design training Programme with objective and content and Assess training need analysis and know its importance 3. Evaluate the training Programmes
Module 1(Credit 1) Training and Development practice	
Learning Outcomes	After learning the module, learners will be able to
	1. To understand the basic concepts of training and development
Content Outline	• Training Introduction Changing in training practice, looking inward, looking outward, appreciative enquiry, looking again and repositioning training; Employee Development & Methods of Training and Development
Module 2(Credit 1) Training and Learning	
Learning Outcomes	After learning the module, learners will be able to
	1. To know the importance and methodology of Training Needs Analysis process
Content Outline	• Training and Learning -two-way process Knowledge, skill, action; training and learning; Three phases of learning; The learning spiral for participants in the three phases of training
Module 3(Credit 1) Analysis Process Training Needs Assessment	
Learning Outcomes	After learning the module, learners will be able to
	1. To sensitize them to various methods of training and training evaluation
Content Outline	The Needs Analysis Process Training Needs Assessment: Concept, purpose and scope; Process of Needs assessment; Meaning of Skills gap assessment Needs Assessment Techniques: Person Analysis, Task Analysis and Organization Analysis; Need assessment in practice

Module 4(Credit 1) Cost benefit analysis of Training Programmes	
Learning Outcomes	After learning the module, learners will be able to
	1. Understand the need for Cost benefit analysis of Training Programmes
Content Outline	• Training Process and Evaluating Training and follow up support Fine tuning objectives and Preparing partners; Setting the stage; Four training methods; Design the training Program; Trainer and training styles; Evaluating from Different angles, Evaluating Learning Objectives; Addressing four common imbalances, Determining Return on investment, determining costs, and benefits • Technology Based Training Methods Developing Online training methods; Massive Open Online Courses; Blended Learning, Adaptive Learning, Flexible learning, Learning Management systems, Choosing New Technology methods

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

References

1. Employee Training and Development | 9th Edition by Raymond A. Noe and Amitabh Deo Kodwani, 2019,McGraw Hill
2. Training for Organizational Transformation, Part 2 by Rolf P. Lynton and Udai Pareek, Sage Publications India Pvt. Ltd.), New Delhi, 2000

DSE 602 (HR) - Performance and Compensation Management **– Discipline Specific Elective - IV**

Course Title	Performance and Compensation Management
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Describe the key concepts of performance management and methods of performance management in practices. 2. Compare the organisations in the context of Talent Management, Coaching and Mentoring, Competency Model and its linkage with Performance Management. 3. Relate the elements of performance appraisal and potential appraisal and devise a system of performance-based compensation systems. 4. Devise the performance management system in the organisation, with the help of performance planning that are specific, measurable, attainable, relevant and trackable 5. in the organisation.
Module 1(Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
	1. To provide learners with understanding of performance management concepts
Content Outline	• Introduction to Performance Management Meaning, Principles, Objectives, Purpose of Performance Management, Performance Management vs Performance Appraisal, Performance management as a System and Process of Management.
Module 2(Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
	1. To equip learners with the dynamics of performance appraisal and develop criteria for assessing performance
Content Outline	• Performance Planning and Managing Performance Developing Performance Planning: Agreement and Action Planning, Methods of managing performance of all the levels of Management (including labour), Graphics rating scale, Ranking Methods, Paired Comparison Methods, Forced Distribution Method, Critical Incident Method, Behaviourally Anchored Rating Scales, Management By Objective, 360-Degree Performance Appraisal, Performance Feedback & Counselling, Performance analysis for Individual and organizational Development.
Module 3(Credit 1)	

Learning Outcomes	After learning the module, learners will be able to	
	1. To enable learners to develop effective appraisal systems that can be linked to managerial objectives and compensation	
Content Outline	• Learning Organisation and Performance Based Compensation Concept-Peter Senge Model, Need, Types, Factors and Obstacles in Learning Organisation, Performance Management and Compensation: Concept of Performance Related Pay, Criteria for Performance Related Pay, Installing and Monitoring PRP.	
Module 4(Credit 1)		
Learning Outcomes	After learning the module, learners will be able to	
	1. To enable learners with contemporary issues and solutions in appraisal systems.	
Content Outline	• Implementation of Performance Management Performance Management and Career Planning: Advantages and Significance, Coaching and Mentoring in Performance Management: Concept, Roles, Advantage and Disadvantage of Coaching and Mentoring, Performance Management and Talent Management: Concepts, Features and Strategies to retain employees. Competency Mapping, Competency Mapping & its Linkage with Career Development and Succession Planning, Online Appraisal: Advantage & Disadvantage, Performance Management Audit, Ethical and Legal issues in Performance Management	

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

1. Conduct role-play sessions for appraisal interviews, providing constructive feedback to peers.
2. Engage in group discussions on ethical considerations in performance appraisal and compensation decisions.

References

1. McDonnell, A. (2011). Still fighting the “war for talent”? Bridging the science versus practice gap. Journal of business and psychology, 26, 169-173.
2. Dencker, J. C. (2009). Relative bargaining power, corporate restructuring, and managerial incentives. Administrative Science Quarterly, 54(3), 453-485.

SEC 601 - Corporate Governance

Course Title	**Corporate Governance**
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Understand the concepts, principles, and significance of corporate governance. 2. Analyze theories of corporate governance and different board structures. 3. Evaluate the roles and responsibilities of boards, directors, and committees. 4. Examine corporate governance issues such as insider trading, CSR, and ethical practices. 5. Apply corporate governance principles to ensure transparency, accountability, and organizational effectiveness.
Module 1(Credit 1): Corporate Governance and Role of Stakeholders	
Learning Outcomes	After learning the module, learners will be able to
	1. Explain key theories of corporate governance and board structures. 2. Analyze board composition and roles of directors and committees. 3. Evaluate stakeholder roles including shareholders, whistleblowers, and CSR. 4. Understand issues like insider trading, shareholder activism, and class action suits.
Content Outline	**Conceptual Framework of Corporate Governance :** Corporate Governance: Meaning, significance, and principles; Management and corporate governance; Theories of Corporate Governance: Agency Theory, Stewardship theory, Stakeholders' Theory; One Tier and Two-Tier Boards **Corporate Governance and Role of Stakeholders :** Board composition: Executive directors, non-executive directors and independent directors; Role of Board and board committees; Insider Trading; Shareholder activism; Class action suits; Whistleblowing Mechanism, CSR and Corporate Governance.
Module 2 (Credit 1) Global and Indian Governance Regulatory Framework and Corporate Failures	
Learning Outcomes	After learning the module, learners will be able to

	1. Understand major global corporate failures and international governance codes. 2. Explain key international frameworks such as Cadbury Report, SOX Act, and OECD principles. 3. Evaluate corporate failures in India and identify governance lapses. 4. Compare common governance issues across global and Indian corporate failures.
Content Outline	• **Global Corporate Failures and International Codes:** Maxwell (UK), Enron (USA); Sir Adrian Cadbury Committee Report 1992, SOX Act 2002, OECD Principles of Corporate Governance. • **Corporate Governance Regulatory Framework in India and Corporate Failures in India:** Kumar Mangalam Birla Committee (1999), NR Narayana Murthy Committee (2005) and Uday Kotak Committee (2017); Regulatory framework: Relevant provisions of Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015.Satyam Computer Services Ltd, Kingfisher Airlines, PNB Heist; ICICI Bank; Common Governance Problems in various Corporate Failures in India and abroad.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

- Case Study Analysis: Corporate governance failures (e.g., global & Indian cases)
- Group Presentation: Governance codes, committees, and regulatory frameworks
- Individual Assignment: Conceptual and application-based topics
- Quizzes / Class Tests: Periodic evaluation of concepts
- Role Plays / Debates: Ethics, CSR, and governance issues
- Research Paper / Article Review: Recent developments in corporate governance
- Class Participation: Discussions and critical analysis of cases

Reference

Suggested Readings (API Format)

1. Sarbanes-Oxley Act. (2002). *Sarbanes-Oxley Act*. Washington, DC.
2. Aparajita, S., & Rhudra, R. (Year). Insider trading regulation 2015. *GNLU Law Review*, 4, 69–78.
3. Monks, R. A. G., & Minow, N. (Latest ed.). *Corporate Governance*.

John Wiley & Sons.

4. Roy Chowdhury Ghosh, A. (Latest ed.). *Corporate Governance under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015*.
5. Satheesh Kumar, T. N. (Latest ed.). *Corporate Governance*. Oxford University Press, India.
6. Sharma, J. P. (Latest ed.). *Corporate Governance, Business Ethics and CSR (with Case Studies and Major Corporate Scandals)*. Ane Books Pvt. Ltd.

SEC 502 and 602 - Major Project

Course Title	**Major Project Sem - V & VI**
Course Credits	**4**
Course Outcomes	At the end of the project, students will be able to
	1. Understand basic concepts of research and carry out an analysis 2. Explain key research concepts and issues 3. Read, comprehend, and explain research articles in their academic discipline. 4. Practically apply outcomes of previous research in present problems for decision-making.

All Students must carry out an independent research project in an area of their interest: Business Administration.

A proposal should be submitted immediately after completing the research methods unit in 3rd year, semester five. The guidelines mention details.

Consequently, students are expected to produce quality research projects that:

- Addresses current problems of interest in the real world
- Demonstrate a mastery of skills learnt during their study in the Institute.
- Demonstrates writing skills.

Course Objective: The objective of this course is to enable the students:

- Identify and discuss the role and importance of research in the social sciences.
- Identify and discuss the issues and concepts salient to the research process.
- Identify and discuss the complex issues inherent in selecting a research problem, choosing an appropriate research design, and implementing a research project.
- Identify and discuss the concepts and procedures of sampling, data collection, analysis and reporting.

1. General Regulations

- The Project report should be submitted before the student sits for the final university examinations in semester VI.
- The student shall work under the guidance of a project supervisor (s) appointed by the Institute's director.
- Once the students have completed the proposal and the supervisor has approved it, the proposal shall be defended in panels formed by the project coordinator on a day set aside by the Institute.
- The students should submit at least two copies of the proposal to the Project Coordinator at least two weeks before the final examination in semester V.

- The students shall present a proposal at the panels and be awarded marks. They will also be given corrections, which they will work on and present to their supervisors for approval to continue with the project work.
- The student will then complete chapters 4 and 5 of the project.
- Once the student has completed the project and the supervisor has approved it, the project shall be submitted to the project coordinator, who will arrange for the final defence and VIVA VOCE. The marks obtained will be added to the proposal defence marks and compiled.
- The students should then submit two copies of the project report to the Institute 2 weeks before the final examination in semester VI.
- If the student is unsuccessful, the resubmission regulations will apply as stipulated in the academic policy.

2. Choosing a Project Title

- The project's title should be clear and specific to a real problem.
- Similar topics between students should be avoided.
- The project should be new and original, not replicating another person’s work.
- At the proposal level, the appointed supervisor MUST approve the project title.
- The research committee must ratify all the topics.

3. Formatting Guidelines

- Font Size-12 in the body text, except for the topics and titles, which should be font size 14
- Font Type- Times New Roman
- Spacing- The project should be 1.5 lines spacing
- Highlighting- Topics and subtopics should be bolded and NOT be underlined
- Print Quality- The final document should be of good print quality
- Margins- Margins of the report should be 1 inch on the top, bottom and right-hand side. The left-hand-side margin should be 1.25 inches to allow for binding.

- Tables- Larger tables may be typed in smaller font sizes (10-11) to maintain standard margins
- Numbers and Percentages-must do not begin with a sentence.
- Tables and Figures - When presenting the table or figure, there must be a finding and analysis section. Avoid using 'table above, or table below.' Instead, indicate as 'Table 4.1 shows that ….'
- Final Binding - Presented as Hard Copy (Black Color), preferably Xerox hardcover book binding.
- Pagination: Bottom of page and centred.

Evaluation will be done based on the project completed, presentation of the proposal and Viva Voce for 100 Marks.

DSE 603 * – Rural Marketing – Discipline Specific Elective (Audit Course)

Course Title	**Rural Marketing**
Course Credits	4
Course Outcomes	After going through the course, learners will be able to 1. Explain rural marketing concepts and environment. 2. Analyze rural consumer behavior and market potential. 3. Apply rural marketing mix strategies. 4. Evaluate rural distribution and communication systems. 5. Develop strategies for rural market penetration.
Module 1(Credit 1): Introduction: Rural Marketing	
Learning Outcomes	After learning the module, learners will be able to 1. Understand the concept, scope, and importance of rural marketing. 2. Analyze the attractiveness and challenges of rural markets. 3. Differentiate between rural and urban markets. 4. Examine the rural marketing environment in India. 5. Assess the size, scope, and emerging profile of rural markets in India.
Content Outline	• Concept & Scope, Attractiveness & Challenges of Rural Markets, Rural vs. Urban Markets. Rural Marketing Environment Rural Market in India, Size and Scope, Environment and Emerging Profile of Rural Markets in India. Rural Vs Urban Marketing.
Module 2(Credit 1) Rural Consumer Behavior	
Learning Outcomes	After learning the module, learners will be able to 1. Understand rural consumer behavior and buying decision process. 2. Apply marketing mix strategies in rural markets. 3. Analyze research approaches for rural marketing. 4. Understand rural marketing information systems. 5. Examine regulatory framework and institutional support in rural marketing.
Content Outline	• Rural Consumers Dimensions - Buying Decision Process, Marketing Mix for Rural Marketing, Researching Rural Market-Research approach, Rural Marketing Information System. Rural marketing Regulation and Institutional Support.

Module 3(Credit 1) Rural Marketing Mix	
Learning Outcomes	After learning the module, learners will be able to
	1. Understand rural marketing mix and segmentation. 2. Apply positioning strategies for rural markets. 3. Analyze new product planning and development for rural markets. 4. Evaluate product mix decisions in rural marketing. 5. Apply pricing strategies and innovative pricing approaches in rural markets.
Content Outline	• Rural Marketing Mix, Rural Market Segmentation, Positioning Strategies for Rural Market. Strategies for New Product Plan26n1ing & Development for Rural Markets Product Mix. Pricing Strategies for Rural Markets-Pricing Policies, Innovation in Pricing of the Products.
Module 4(Credit 1) Rural Communication and Rural Market	
Learning Outcomes	After learning the module, learners will be able to
	1. Understand challenges in rural communication. 2. Analyze advertising and sales promotion in rural markets. 3. Evaluate rural media and branding strategies. 4. Examine issues in rural distribution channels. 5. Assess rural retailing formats (haats, shandies, mobile stores). 6. Understand innovations in rural distribution systems.
Content Outline	Challenges in Rural Communication, Advertising and Sales Promotion for Rural Markets, Rural Media, Branding in Rural Markets, Issues in Rural Distribution Channels, Tapping the Rural Markets, Rural Retailing, Haats/Shandies, Vans & Mobile Stores, Innovation in Rural Distribution Systems.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

- Case study on rural marketing strategies or campaigns.
- Field survey/report on rural consumers or villages.
- Group presentation on rural distribution or communication models.
- Assignment on rural marketing mix or segmentation.
- Mini project on a rural product/brand analysis.
- Class quizzes and participation

References :

Textbooks

- Kashyap, P., & Raut, S. (2006/2012). *Rural marketing*. Biztantra.
- Gopalaswamy, T. P. (1997/2016). *Rural marketing*. Vikas Publishing House.
- Dogra, B., & Ghuman, K. (2008/2018). *Rural marketing*. Tata McGraw-Hill (TMH).
- Velayudhan, S. K. (2002/2017). *Rural marketing*. SAGE Publications.
- Mathur, U. C. (2008/2019). *Rural marketing*. Excel Books.
- Krishnamacharyulu, C. G., & Ramakrishnan, L. (2002/2018). *Rural marketing*. Pearson Education.
- Rahman, H. U. (2010/2020). *Rural marketing*. Himalaya Publishing House (HPH).
- Singh, S. (2002/2017). *Rural marketing*. Vikas Publishing House.
- Kamat, M., & Krishnamoorthy, R. (2004/2016). *Rural marketing*. Himalaya Publishing House (HPH).

DSE 603 * - Sustainable Finance – Discipline Specific Elective (Audit Course)

Course Title	**Sustainable Finance**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to 1. Introduce basic terms and concepts in sustainable finance 2. Analyse sustainability challenges 3. Apply ESG model to effectively address these challenges in financial decision-making processes. 4. Visualize finance and sustainability as integrated disciplines and identify its origins, drivers and trends 5. Evaluate different financial products for addressing issue of sustainability and discuss diverse sustainable investment strategies.
Module 1(Credit 1): Climate Change and Finance	
Learning Outcomes	After learning the module, learners will be able to 1. Understand the 17 goals of sustainable development and its link to sustainable finance 2. Examine the effects of climate change on Finance 3. Analyse the impact of climate change on finance 4. Develop risk management strategies to mitigate climate change risks in the financial sector
Content Outline	• History of Sustainable Development and 17 goals of sustainable development. Factors Influencing Climate Finance, Climate Strategies: Reduction and Adaptation, Introduction to Renewable Energy Finance, Moral Aspects of Domestic and International Climate Finance. Global Environmental Politics, Discussion on Excessive Consumption versus Population Growth, Global Standards for Environmental Policy, Energy Strategy, and Climate Change, Cross-border Environmental Advocacy. Effects of Climate Change on Finance -- Direct Impacts on Unrestricted Industries, on Carbon-regulated Industries and Financial Institutions, Institutional Investors, and their Advocacy • Financial Tools for Climate Change (subsidized finance, mixed finance, securities, assurances, performance-based payments), Climate Risk and Equity Valuation, Pollution Surcharge, Corporate Risk Management Behaviour, Risk Mitigation Strategies in the Face of Climate Change Risk
Module 2(Credit 1) Sustainable Finance	
Learning	After learning the module, learners will be able to

Outcomes	1. Understand the three components of ESG Model 2. Identify and select ethical investment opportunities 3. Evaluate risk and return for ESG Portfolios 4. Assess and integrate Environmental, Social and Governance considerations into various investment options and asset pricing models 5. Understand the concept of sustainable blue economy
Content Outline	• The three components of the Environment Social and Governance (ESG) Model and Identification of Significant ESG Concerns, Filtering, Thematic, and Selecting Ethical Investment Approaches. Anatomy of ESG evaluations or ESG Score, Features of ESG Indicators and Evaluations. • Investment Opportunities -- Stocks, Fixed Income, Environmentally Friendly Bonds, Property, Commodity Investments, Mutual Funds, Indices, ESG in Managing Government Wealth and Government Sponsored Funds, Future of ESG Investments. Asset Allocation and Portfolio Analysis--- Evaluation of Risk and Return for ESG Portfolios, Asset Allocation and Portfolio Analysis, Concept, and Use of Diversification and Hedging, Comparison of ESG Portfolios and Traditional Portfolios. Sustainability and Asset Pricing--Sustainable Capital Asset Pricing Model, ESG Integration in Value, Momentum, and Growth Factors. Sustainable Blue Economy--Classification of Blue Economy Sectors and Activities, Blue Economy and Small Nations and Coastal Communities.
Module 3(Credit 1) Carbon Credit and Mechanism	
Learning Outcomes	After learning the module, learners will be able to
	1. Understand Carbon credit and its valuation 2. Apply the principles of carbon pricing 3. Explain carbon markets and carbon trading
Content Outline	• Essentials of Carbon Credit and its Valuation, Carbon Levies, Carbon Markets, Prospects of Carbon Pricing International Carbon Markets-- Overview of Climate Conferences – Kyoto and Paris Agreements, Global Emission Trading Platforms, EU-ETS, and other Markets, Comparative Assessment. Voluntary Carbon Market-- Carbon Calculation- Footprints, Verification of Carbon, Scopes 1-3 of Carbon Emissions, Carbon Offsetting Mechanism - Supply and Demand, International Offset Mechanisms. Carbon Offset Market--Voluntary Offsetting Market, Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) and its Tradable Instruments, Buying and Selling Offset Credits – Forward

	and Spot Sales. Global Offset Exchanges – Voluntary Carbon Emissions Offset Futures – Basis Markets. Emission Trading in India-- Performance Analysis, Energy Saving Certificates (ESCerts) and RECs Specifications, Trading of ESCerts and RECs on Energy Exchanges. Future Trends of Carbon Trading in India.
Module 4(Credit 1) Sustainable Reporting and Disclosure Practices	
Learning Outcomes	After learning the module, learners will be able to 1. Understand legal framework in sustainability reporting 2. Examine the significance of ESG disclosures 3. Compare ESG, SRI and Impact Investing
Content Outline	• Drivers of Sustainability Reporting, Global Reporting Initiative (GRI), Principles of Responsible Investment, Integrated Reporting Practices. Legal Framework. Conventions and Treaties-- Brundtland Commission, Kyoto Protocol, Bali Roadmap, UN Conference on Sustainable Development, UN Paris Agreement, COP26, COP27 Circular Economy Concept--10 R's, Progression towards a Circular Economy, Principles for Circular Economy. • Environmental, Social, and Governance Concept-- ESG Disclosures and their significance, Greenwashing, ESG Reporting Frameworks, Comparison of ESG, SRI, and Impact Investing

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Sr.No	**Evaluation**	**Description**
1	Presentation	Climate Change and Finance
2	Case Study Analysis	Cases on decisions in Sustainable Finance including , Green Bonds and Climate Bonds Sustainable Investing and ESG Integration Carbon Credit Pricing and Transfer
3	Project	ESG Investing, ESG Funds

References

Textbooks

1) Schoenmaker, D., & Schramade, W. (2019). Principles of Sustainable Finance. Oxford University Press.
2) Labatt, S., & White, R. R. (2007). Environmental Finance: A Guide to Environmental Risk Assessment and Financial Products. John Wiley & Sons, Inc. (Wiley Finance).
3) Krosinsky, C., Robins, N., & Viederman, S. (2012). Evolutions in Sustainable Investing: Strategies, Funds and Thought Leadership. John Wiley & Sons, Inc. (Wiley Finance).
4) Jeucken, M. (2001). Sustainable Finance and Banking: The Financial Sector and the Future of the Planet. Earthscan Publications Ltd.
5) Krosinsky, C., & Robins, N. (Eds.). (2008). Sustainable Investing: The Art of Long-Term Performance. Earthscan Publications Ltd.
6) Dikau, S., Oesingmann, K., & Thomä, J. (2020). The Principles of Green Finance. Greenleaf Publishing.

DSE 603 * - Cross culture HRM – Discipline Specific Elective (Audit Course)

Course Title	Cross culture HRM
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand and remember the differences between Domestic HR practices and International HRM practices. 2. Understand some of the key HR challenges facing organizations working internationally. 3. Understand and remember in detail the various international HR practices. 4. Understand and analyze various emerging trends, issues and challenges involved in managing people worldwide.
Module 1(Credit 1) Introduction to Cross-Cultural HRM	
Learning Outcomes	After learning the module, learners will be able to
	1. To provide students with a robust understanding of Cross-Culture HR practices and issues
Content Outline	• Introduction to Cross-Cultural HRM Meaning and functions of Cross-Culture HRM; Facets of the cross-cultural HRM function including global workforce planning and international assignee selection and management; Differences between Domestic and Cross-Cultural HRM; Key international HRM issues related to: Employee Participation, Work-Life Balance, Ethics in Business, Employee Contribution, Employee Safety, Apprenticeships, State Controlled Free Trade, Militant Unionism; Protectionist Perceptions and Impact on Cross-Cultural HR.
Module 2(Credit 1) Culture Concept and Elements of Culture	
Learning Outcomes	After learning the module, learners will be able to
	1. To provide an understanding of the impact of culture on human resource management practices across the globe and ways to manage cross cultural issues in MNCs and other organizations operating beyond their home markets.
Content Outline	• The Impact of Culture Concept and Elements of Culture; Cultural Environment and HRM: Dimensions of Culture; Hofstede's Cultural Dimensions, Individual perspectives; Language and Interpretation challenges, High and Low context cultures, Gender biases, Employee Behavior, interaction with social and governmental institutions, managing vendor and retail channels; Emerging and growing business centers and economies; Ubiquity of, and preference for, local norms and HR practices in Cross-

	Cultural HRM; Impact on doing business (Institutions, Distance, Power, Decision Making, People Management, Delegation, Corruption, Quality Benchmarks Etc.); Discrimination in policies; Diversity and Sensitivity Trainings; Leadership for Cross Cultural Workforce
Module 3(Credit 1) Multinational organization's performance and competitive advantage.	
Learning Outcomes	After learning the module, learners will be able to
	1. To sensitize how HR can contribute as a strategic partner in enhancing a multinational organization's performance and competitive advantage.
Content Outline	• Expatriates and Inpatriates in Global Workforce and their Management Factors supporting the creation of a globally mobile workforce; Expatriates and Inpatriates, Factors affecting movement decisions, specific requirements of expatriation and inpatriation movements; Approaches to cultural orientation and movement (ethnocentric, regiocentric, polycentric); Operating realities and availability of facilities and resources at home and non-home operations; Specific situations of women and special needs managers; Evaluating performance of "moved" employees; Evaluation biases, Needs and issues; Evaluating the impact of expatriation in performance and costs
Module 4(Credit 1) Cross-Culture HRM practices and emerging trends	
Learning Outcomes	After learning the module, learners will be able to
	1. To introduce ideas borrowed from ancient Indian Philosophy and texts for cross- cultural management
Content Outline	• Cross-Culture HRM practices and emerging trends & challenges in cross-culture HRM Cross-cultural Workforce Planning and Staffing; Cross-cultural Recruitment, Selection and Repatriation, managing diversity in hiring and other HR practices on an International HRM level; Cross-Cultural Training and Management Development; Issues related to International Compensation, Benefits and Taxes, , Reallocation Expenses, Value of Money, Base for Salary, Tax management, Productivity Stabilization Time; Cross-Cultural Employee Performance Management, Stereotyping and related cultural issues and managing their impact on employees; International Employment Law, Labor Standards and Ethics; International Employee Relations, Industrial Relations (IR) situations across different countries and cultures, Ethics in IR and employee management; Team management in Cross cultural HRM situations and MNCs; Issues in managing globally diverse and dispersed teams- cross cultural differences in Ethics and CSR, Employee activism in different cultures; HR and Cross-

	cultural HRM as a source of competitive advantage; Cross-cultural management in the Gig economy; Meeting the demands of international expansion

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

1) Assignment on 'Ancient India and its relations with neighboring countries and an account of foreign travelers/court artists' writings on treatment of foreigners in Ancient India.
2) Case Analysis: Deloitte: Cultural Issues in Mergers and Acquisitions https://www2.deloitte.com/content/dam/Deloitte/us/Documents/mergers acqisitions/us-ma-consulting-cultural-issues-in-ma-01071. 236
3) Case Analysis: INSEAD case study: Apple & China (5.4- The Décor: Introducing Chinese Business Culture and Negotiation. https://flora.insead.edu/fichiersti_wp/InseadEMCCCtheseswave13/80399.pdf
4) Class Discussion on Indian perspective on Cross-Cultural Management such as 'Vasudhaiva Kutumbakam'.

References

1) Trompenaars, F., & Hampden-Turner, C. (1998). Riding the Waves of Culture: Understanding Cultural Diversity in Global Business (2nd ed.).
2) Hofstede, G., Hofstede, G. J., & Minkov, M. (2010). Cultures and organizations: Software of the mind, third edition (3rd ed.). McGraw-Hill Professional.
3) Vivekanand, S. The East and the West.

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