

S P Mandali's  
**R. A. PODAR COLLEGE OF COMMERCE AND  
ECONOMICS (EMPOWERED AUTONOMOUS),**  
Matunga, Mumbai-400019

Syllabus  
And  
Question paper pattern of Course

**Bachelor of Commerce**  
**T.Y. B. Com Semester V & VI**  
Syllabus as per National Education Policy 2020  
To be implemented from Academic Year 2025-2026

# **Bachelor of Commerce (B.Com) Programme**

Syllabus as per National Education Policy 2020

## ***Course Structure***

T.Y.B.COM (Level 5.5)

(To be implemented from Academic Year- 2025-26)

No. of Courses	Semester V	Credits	No. Of Courses	Semester VI	Credits
<b>I</b>	<b>Major</b>		<b>I</b>	<b>Major</b>	
<b>1.A</b>	<b>Discipline Specific Core</b>		<b>1.A</b>	<b>Discipline Specific Core</b>	
1	Commerce-V	<b>04</b>	1	Commerce-VI	<b>04</b>
2 & 3	*Any one group of courses from the following list of the Groups (A/B)	<b>04+03</b>	2 & 3	*Any one group of courses from the following list of the Groups (A/B)	<b>04+03</b>
<b>1.B</b>	<b>Major related Elective</b>		<b>1.B</b>	<b>Major related Elective</b>	
4	** Any one course from the following list of the courses	<b>03</b>	4	** Any one course from the following list of the courses	<b>03</b>
<b>II</b>	<b>Minor</b>		<b>II</b>	<b>Minor</b>	
5	Business Economics V	<b>03</b>	5	Business Economics VI	<b>03</b>
<b>III</b>	<b>Vocational Courses (VC)</b>		<b>III</b>	<b>Vocational Courses (VC)</b>	
6	***Any one course from the following list of the courses	<b>03</b>	6	***Any one course from the following list of the courses	<b>03</b>
<b>IV</b>	<b>Internship/Field Project/Research Project</b>		<b>IV</b>	<b>Research Project (100 marks)</b>	
7	Campus Preparatory - Competence and Employability	<b>02</b>	7	Research Project/Field Project/Internship/OJT	<b>02</b>
<b>TOTAL</b>	<b>CUMULATIVE CREDITS</b>		<b>TOTAL</b>	<b>CUMULATIVE CREDITS</b>	
		<b>22</b>			<b>22</b>

<b>*List of groups of Discipline Specific Core(DSC) Courses for Semester V (Any One Group)</b>		<b>*List of groups of Discipline Specific Core(DSC) Courses for Semester VI (Any One Group)</b>	
<b>Group A: Advanced Accountancy</b>			
1	Financial Accounting and Auditing VII - Financial Accounting	1	Financial Accounting and Auditing VIII - Financial Accounting
2	Financial Accounting and Auditing IX - Cost and Management Accounting	2	Financial Accounting and Auditing X - Introduction of Auditing to Accountants
<b>Group B: Business Management</b>			
1	Business Management Paper - III	1	Business Management Paper - IV
2	Business Management Paper - V	2	Business Management Paper - VI
<b>Note: Course selected in Semester V will continue in Semester VI</b>			

<b>**List of Major related Courses Sem V</b>		<b>**List of Major related Courses Sem VI</b>	
1	Export Marketing Paper - I	1	Export Marketing Paper - II
2	Marketing Research Paper - I	2	Marketing Research Paper - II
3	Direct & Indirect Taxation Paper - I	3	Direct & Indirect Taxation Paper - II
4	Business Optimization Techniques- I	4	Business Optimization Techniques- II
<b>Note: Course selected in Semester V will continue in Semester VI</b>			

<b>***List of Vocational Courses Sem V</b>		<b>***List of Vocational Courses Sem VI</b>	
1	Computer Applications Paper - I	1	Computer Applications Paper - II
2	Psychology of Human Behaviour at work Paper - I	2	Psychology of Human Behaviour at work Paper - II
3	Introduction to Public Policy- I	3	Introduction to Public Policy- II
<b>Note: Course selected in Semester V will continue in Semester VI</b>			

**Syllabus of courses of TY B. Com Programme  
(With effect from the Academic Year 2025-2026)**

**1. Major (1.A Mandatory Business Studies V)**

**Commerce V (4 Credits)**

**Semester V**

<b>1.Major</b>	
<b>1.A Discipline Specific Core</b>	
<b>1. Commerce V</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To acquaint the learners with the marketing concept, its significance, scope, and evolution.
CObj 2	To familiarize the learners with elements of the marketing mix and their role in developing and delivering value to customers.
CObj 3	To appraise the importance of marketing in creating a sustainable competitive advantage.
CObj 4	To make the learners aware about the opportunities and challenges organizations can face in today's rapidly changing business environment and how they shape the marketing decision-making process.
CObj 5	Enthuse learners to develop skills for career options in marketing.
<b>Course Outcomes</b>	
COut 1	Learners are acquainted with the knowledge and ability to understand the marketing concept, its significance, scope, and historical evolution.
COut 2	Learners are acquainted with the knowledge and ability to comprehend the elements of the marketing mix and their role in creating and delivering customer value.
COut 3	Learners are acquainted with the knowledge and ability to evaluate the role of marketing in establishing and sustaining a competitive advantage.
COut 4	Learners are acquainted with the knowledge and ability to analyze marketing challenges and opportunities in a rapidly changing business environment.
COut 5	Learners are acquainted with the knowledge and ability to explore career options and develop practical skills for a successful career in marketing.

### Modules at a Glance

Commerce V		
Sr. No.	Modules	No. of Lectures
1	Introduction to Marketing	15
2	Marketing Decisions I	15
3	Key Marketing Dimensions	15
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
<b>1</b>	<b>Introduction to Marketing</b>
	<ul style="list-style-type: none"> <li>● <b>Marketing-</b> Concept, Features, Importance, Process, Functions, Evolution, Strategic v/s Traditional Marketing</li> <li><b>Marketing Research</b> - Concept, Features</li> <li><b>Marketing Information System-</b> Concept, Components Data Mining- Concept, Importance</li> <li>● <b>Consumer Behaviour-</b> Concept, Factors influencing Consumer Behaviour .</li> <li><b>Market segmentation-</b> Concept and bases</li> <li><b>Market targeting</b> - Concept, Five patterns of Target market Selection</li> <li>● <b>Marketing Mix-</b> Concept, 4 Ps of marketing (Product, Price, Place, Promotion) and Recent Perspectives on 4Ps – (People, Pace, Perseverance, Process, Physical Evidence)</li> </ul>
<b>2</b>	<b>Marketing Decisions I</b>
	<ul style="list-style-type: none"> <li>● <b>Product-</b> Product Decision Areas Product Life Cycle- Concept, managing stages of PLC Branding- Concept - Components Brand Equity- Concept, Packaging-Concept, Essentials of a good package</li> <li><b>Product Positioning-</b> Concept, Strategies of Product Positioning, <b>Service Positioning-</b> Importance &amp; Challenges</li> <li>● <b>Pricing-</b> Concept, Objectives, Factors influencing Pricing, Pricing Strategies.</li> <li>● <b>Physical Distribution-</b> Concept, Factors influencing Physical Distribution, Marketing Channels, Supply Chain Management- Concept, Components of SCM</li> <li>● <b>Promotion-</b> Concept, Importance, Elements of Promotion mix</li> </ul>
<b>3</b>	<b>Key Marketing Dimensions</b>

	<ul style="list-style-type: none"><li>● <b>Integrated Marketing Communication (IMC)</b>- Concept, Scope. <b>Competitive Strategies</b> for Market Leader, Market Challenger, Market Follower and Market Nicher</li><li>● <b>Rural Marketing</b>- Concept, Strategies for Effective Rural Marketing in different Industries <b>Digital Marketing</b>-Concept, Trends in Digital Marketing <b>Green Marketing</b>- concept, Importance <b>Neuro Marketing</b>- Concept <b>Sensory Marketing</b> -Concept</li><li>● <b>Challenges faced by Marketing Managers in 21st Century</b>- <b>Skill</b> sets required for effective marketing. <b>Marketing Ethics</b>: Concept, Unethical practices in marketing, General role of Consumer Organizations</li></ul>
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## Semester VI

1.Major	
1.A Discipline Specific Core	
1. Commerce VI	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To provide learners with an understanding of HRM concepts, including planning, recruitment, selection, and training methods for enhancing employee performance and organizational growth.
CObj 2	To understand key HR concepts like performance appraisal, leadership, motivation, mentoring, and counseling for organizational development.
CObj 3	To explore contemporary HR trends and challenges, including employee engagement, HRIS, workforce diversity, and global HR practices.
CObj 4	To equip learners with a comprehensive understanding of HRM concepts, practices, and trends, while developing skills to enhance employee performance, motivation, and organizational effectiveness.
Course Outcomes	

COut 1	Learners will understand essential HRM concepts such as performance appraisal, recruitment, job analysis, and career planning, and apply them in organizational contexts.
COut 2	Learners will gain insights into human relations, leadership theories, motivation, and counseling techniques to effectively manage and support employee development.
COut 3	Learners will be able to evaluate contemporary HR trends such as employee engagement, HRIS, and workforce diversity, and adapt to changing HR needs in a dynamic work environment.
COut 4	Learners will develop an understanding of key HR challenges, including employee morale, absenteeism, work-life balance, and global HR practices, to address issues effectively in the workplace.

**Modules at a Glance**

<b>Commerce VI</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Human Resource Management	15
2	Human Relations	15
3	Contemporary Issues and Trends in Human Resource Management	15
<b>Total No. of Lectures:</b>		<b>45</b>

<b>Sr. No.</b>	<b>Modules</b>
<b>1</b>	<b>Introduction to Human Resource Management</b>
	<ul style="list-style-type: none"> <li>● <b>Human Resource Management</b> – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management</li> <li>● Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis- Concept, Components, Job design- Concept, Techniques Recruitment- Concept, Sources of Recruitment Selection - Concept , Process , Techniques of E-selection</li> <li>● Human Resource Development- Concept, functions Training- Concept, Process of identifying training and development needs, Methods of Training &amp; Development (Apprenticeship, Understudy, Job Rotation, Vestibule Training, Case Study, Role Playing, Sensitivity training, In Basket Management Games) Evaluating training effectiveness- Concept, Methods</li> </ul>
<b>2</b>	<b>Human Relations</b>
	<ul style="list-style-type: none"> <li>● Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance Career Planning- Concept, Importance, Succession Planning- Concept, Need Mentoring- Concept, Importance Counselling- Concept, Techniques.</li> <li>● Human Relations - Concept, Significance Leadership – Concept, Transactional &amp; Transformational Leadership</li> <li>● Motivation- Concept, Theories of Motivation,(Maslow’s Need Hierarchy Theory, Vroom’s Expectancy Theory, McGregor’s Theory X and Theory Y, Pink’s Theory of Motivation)</li> </ul>

3	<b>Contemporary Issues and Trends in Human Resource Management</b>
	<ul style="list-style-type: none"><li>● Employees Morale- Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient- Concept, Factors affecting EQ &amp;SQ Employee Grievance- Causes, Procedure for Grievance Redressal Employee welfare measures and Health &amp; Safety Measures.</li><li>● Trends in Human Resource Management: Employee Engagement- Concept, Types Human resource Information System (HRIS) – Concept, Importance, Changing patterns of employment.</li><li>● Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity, Attrition, Retrenchment Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HR Practices, Millennial (Gen Y) Competency Mapping</li></ul>

**Commerce VI*****Question Paper Pattern******(Academic Year: 2025-2026)*****Internal Examination & Semester End Examination – 100 Marks****A) Internals-40 Marks****B) Semester End Examination (SEE)- 60 Marks**

Maximum Marks- 60

Duration: 2 Hours

<b>Question No.</b>	<b>Particulars (Nature of Questions)</b>	<b>Marks (Given)</b>	<b>Marks (To Be Attempted)</b>
Q-1 (Module-I)	Answer the following: A) B) <b>OR</b> Descriptive Question	30	15
Q-2 (Module-II)	Answer the following: A) B) <b>OR</b> Descriptive Question	30	15
Q-3 (Module-III)	Answer the following: A) B) <b>OR</b> Descriptive Question	30	15
Q-4 (Entire Syllabus)	A) Case Study <b>OR</b> B) Short notes (Any 03 out of 05)	30	15
	<b>Total</b>	<b>120</b>	<b>60</b>

## Reference Books ( with Chapters):

### ● E-RESOURCES

1. <http://www.davp.nic.in>
2. <http://www.thehindubusinessline.com/catalyst/>
3. <http://www.afaqs.com/>
4. <http://mib.nic.in/>
5. <https://www.ascionline.org/>
6. <https://www.ibef.org/industry/indian-rural-market.aspx>
7. [http://www.ibscdc.org/case\\_books/mncs-in-india-competitive-strategies-vol-i.asp](http://www.ibscdc.org/case_books/mncs-in-india-competitive-strategies-vol-i.asp)
8. <https://www.mckinsey.com/business-functions/strategy-and-corporate-finance/our-insights/creating-an-innovation-culture>
9. [https://www.ategy-business.com/blog/These-Five-Behaviors-Can-Create-an-Innovation culture](https://www.ategy-business.com/blog/These-Five-Behaviors-Can-Create-an-Innovation-culture)
10. [https://businesstes.wikispaces.com/file/view/Changing+employment+paterns+note s.pdf](https://businesstes.wikispaces.com/file/view/Changing+employment+paterns+note+s.pdf)
11. <https://www.mbaskool.com/business-articles/human-resource/15809-hr-strategies-for-attracting-and-retaining-millennials.html>file:///C:/Users/user/Downloads/95-Article%20Text-153-1-10-20130103.pdf

### ● BOOKS

- 1) Marketing Management Text :Cases, SHH Kazmi, Excel Books,2014
- 2) Marketing Management, Philip Kotler & Kevin Keller, Pearson,2017
- 3) Marketing Management – Global Perspective Indian Context, VS Ramaswamy, S Namakumari, Macmillan, 2010
- 4) Services Marketing, VA Zeithaml, Mary Jo Bitner, Ajay Pandit,2011
- 5) Sales and Distribution Management, Krishna K Havaldar and Vasant M Cavale, Tata McGraw Hill, 2008
- 6) Marketing Management Text and Cases Indian Context , Tapan K Panda, Excel Books, 2010
- 7) Marketing Management Text and cases, Rajiv Lal, John A.Quelch, V. Kasturi Rangan, Tata McGraw Hill, 2010
- Human Resource Management- Gary DesslerPrentice Hall-Pearson
- 8) Human Resource Management- Dr. C. B. Gupta- Sultan Chand & Sons
- 9) Human Resource Management and Personnel Management- K. Aswathappa- Tata McGraw-Hill Publishing Company Limited
- 10) Human Resource Management: Text & Cases- Sharon Pande and Swapnalekha Basak- Pearson Learning

**Syllabus of courses of TY B. Com Programme  
(With effect from the Academic Year 2025-2026)**

**1.B Major related Electives**

**Group A: Advanced Accountancy**

**1: Financial Accounting and Auditing VII - Financial Accounting – Paper I (4 Credits)**

**Semester V**

<b>1.Major</b>	
<b>1.B Major related Electives</b>	
<b>1. Financial Accounting and Auditing VII - Financial Accounting</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To understand the principles and procedures for the preparation and presentation of cash flow statements (AS 3), including reporting of operating, investing, and financing activities.
CObj 2	To analyze key accounting standards (AS 4, AS 5, AS 20, AS 22, AS 29) and their relevance in the preparation of financial statements for corporate entities.
CObj 3	To apply the provisions of the Companies Act and relevant accounting standards in the preparation of final accounts of companies, incorporating necessary adjustments and disclosures.
CObj 4	To develop the ability to prepare and consolidate financial statements (AS 21) for holding and subsidiary companies following consolidation procedures.
<b>Course Outcomes</b>	
COut 1	Learners will be able to understand the principles and procedures for the preparation and presentation of cash flow statements (AS 3), including reporting of operating, investing, and financing activities.
COut 2	Learners will acquire the knowledge of key accounting standards (AS 4, AS 5, AS 20, AS 22, AS 29) and their relevance in the preparation of financial statements for corporate entities.
COut 3	Learners will acquire the ability to apply the provisions of the Companies Act and relevant accounting standards in the preparation of final accounts of companies, incorporating necessary adjustments and disclosures.
COut 4	Learners will get acquainted with the process of preparing consolidated financial statements (AS 21) for holding and subsidiary companies following consolidation procedures.

### Modules at a Glance

<b>1. Financial Accounting and Auditing VII - Financial Accounting</b>		
Sr. No.	Modules	No. of Lectures
1	Preparation of Cash Flow Statement- AS 3	15
2	Significant Accounting Standards Relevant to Preparation of Financial Statements of Corporate Entity	15
3	Preparation of Final Accounts of Companies	20
4	AS 21 Consolidated Financial Statements	10
<b>Total No. of Lectures:</b>		<b>60</b>

Sr. No.	Modules
1	Preparation of Cash Flow Statement- AS 3
	<ul style="list-style-type: none"> <li>● Presentation of a Cash Flow Statement</li> <li>● Reporting Cash Flows from Operating Activities</li> <li>● Reporting Cash Flows from Investing and Financing Activities</li> <li>● Reporting Cash Flows on a Net Basis</li> <li>● Extraordinary Items</li> <li>● Interest and Dividends</li> <li>● Taxes on Income</li> <li>● Non-Cash Transactions</li> </ul>
2	Significant Accounting Standards Relevant to Preparation of Financial Statements of Corporate Entity
	<ul style="list-style-type: none"> <li>● AS 4 Contingencies and Events Occurring After the Balance Sheet Date</li> <li>● AS 5 Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies</li> <li>● AS 20 Earnings Per Share</li> <li>● AS 22 Accounting for Taxes on Income</li> <li>● AS 29 Provisions, Contingent Liabilities and Contingent Assets</li> </ul>
3	Preparation of Final Accounts of Companies

	<ul style="list-style-type: none"> <li>● Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) Preparation of financial statements as per Companies Act. (excluding cash flow statement)</li> <li>● AS 1 in relation to final accounts of companies (disclosure of accounting policies) Adjustment for –</li> <li>● Closing Stock</li> <li>● Depreciation</li> <li>● Outstanding expenses and income</li> <li>● Prepaid expenses and Pre-received income</li> <li>● Proposed Dividend and Unclaimed Dividend</li> <li>● Accounting Entries for adjustment of provision for Tax, Advance Tax and TDS on completion of assessment and GST collected and paid</li> <li>● Bill of exchange (Endorsement, Honour, Dishonour)</li> <li>● Capital Expenditure included in Revenue expenditure and vice versa e. g. - purchase of furniture included in purchases</li> <li>● Unrecorded Sales and Purchases</li> <li>● Good sold on sale or return basis</li> <li>● Managerial remuneration on Net Profit before tax</li> <li>● Transfer to Reserves</li> <li>● Bad debt and Provision for bad debts</li> <li>● Calls in Arrears</li> <li>● Loss by fire (Partly and fully insured goods)</li> <li>● Goods distributed as free samples.</li> <li>● Fixed Assets Schedule</li> <li>● EPS (Earning per Share)</li> <li>● Any other adjustments as per the prevailing Accounting Standard</li> </ul>
4	AS 21 Consolidated Financial Statements
	<ul style="list-style-type: none"> <li>● Understand the concepts of Group, holding company and subsidiary company.</li> <li>● Apply the consolidation procedures for consolidation of financial statements of subsidiaries with the holding companies.</li> <li>● Simple basic problems on Preparation of Consolidated Financial Statements</li> </ul>

## Semester VI

1.Major	
1.B Major Related Electives	
1. Financial Accounting and Auditing VIII - Financial Accounting	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To understand the concepts and accounting treatments for corporate restructuring, including amalgamation, absorption, and external reconstruction (AS-14) using the pooling of interest and purchase methods.
CObj 2	To analyze the need for internal reconstruction, including methods such as alteration of share capital, share consolidation, capital reduction, and legal provisions.
CObj 3	To apply the procedures and accounting treatments related to liquidation of companies, including preparation of statements of affairs and liquidator's final accounts.
CObj 4	To evaluate the underwriting process of shares and debentures, including types of underwriting, abatement clauses, and the liability of underwriters under the Companies Act.
Course Outcomes	
COut1	Learners will be able to understand the concepts and accounting treatments for corporate restructuring, including amalgamation, absorption, and external reconstruction (AS-14) using the pooling of interest and purchase methods.
COut2	Learners will acquire the knowledge of internal reconstruction, including alteration of share capital, capital reduction, and relevant legal provisions.
COut3	Learners will acquire the ability to apply procedures related to the liquidation of companies, including the preparation of statements of affairs and liquidator's final accounts.
COut 4	Learners will get acquainted with the underwriting process of shares and debentures, including types of underwriting, abatement clauses, and the liability of underwriters under the Companies Act.

**Modules at a Glance**

<b>1. Financial Accounting and Auditing VIII - Financial Accounting</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Corporate Restructuring: AS- 14 - Amalgamation, Absorption & External Reconstruction	15
2	Corporate Restructuring: Internal Reconstruction	15
3	Liquidation of Companies	20
4	Underwriting of Shares and Debentures	10
<b>Total No. of Lectures:</b>		<b>60</b>

<b>Sr. No.</b>	<b>Modules</b>
<b>1</b>	Corporate Restructuring: AS- 14 - Amalgamation, Absorption & External Reconstruction
	<ul style="list-style-type: none"> <li>• In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively.</li> <li>• Meaning and Computation of Purchase Consideration including exchange ratio of shares</li> <li>• Problems based on Pooling of Interest Method and Purchase Method both including inter-company transaction</li> </ul>
<b>2</b>	Corporate Restructuring: Internal Reconstruction
	<ul style="list-style-type: none"> <li>• Need for reconstruction and company law provisions</li> <li>• Distinction between internal and external reconstructions.</li> <li>• Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions Accounting treatment for the same.</li> </ul>
<b>3</b>	Liquidation of Companies
	<ul style="list-style-type: none"> <li>• Meaning of Liquidation or Winding up Preferential Payments</li> <li>• Overriding Preferential Payments</li> <li>• Preparation of Statement of Affairs, Deficit / Surplus Account Liquidator's Final Statement Of Account</li> </ul>
<b>4</b>	Underwriting of Shares and Debentures
	<ul style="list-style-type: none"> <li>• Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of Underwriting Commission</li> <li>• Underwriters, Sub-Underwriters, Brokers and Manager to Issues</li> <li>• Types of Underwriting. Abatement Clause</li> <li>• Marked. Unmarked and Firm-Underwriting Applications,</li> <li>• Liability of the Underwriters in respect of Underwriting Contract Practical Problems on Underwriting of Shares and Debentures</li> </ul>

**Syllabus of courses of TY B. Com Programme  
(With effect from the Academic Year 2025-2026)**

**Financial Accounting and Auditing VII & VIII  
Question Paper Pattern (Academic Year: 2025-2026)**

**Internal Examination & Semester End Examination – 100 Marks**

**Internal Examination – 40 Marks**

Class Test	20 marks
Project/Assignment	20 marks
Total	40 marks

**Semester End Examination (SEE) - 60 Marks**

Maximum Marks	:	60
Number of Questions to be Set :		5 (Five)
Duration	:	2 Hours

Note:

**Attempt any four questions**

Note – Q. No. 1,2 & 3 may be divided into sub-questions of 10/5, 8/7 or 5/5/5 marks each or one full question of 15 Marks.

<b>Question No.</b>	<b>Particulars (Nature of Questions)</b>	<b>Marks (Given)</b>	<b>Marks (To be attempted)</b>
Q1	Practical Question/s (*)	15	15
Q2	Practical Question/s (*)	15	15
Q3	Practical Question/s (*)	15	15
Q4	Case Study/Concept /Application Based Practical Questions To be given: Seven (07) To be attempted: Any Five (05)	21	15
Q5	Concept Based Theory Questions To be given: Seven (07) To be attempted: Any Five (05)	21	15
	<b>Total</b>	<b>81</b>	<b>60</b>

**Reference Books ( with Chapters)**

1. Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.
2. Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers.
3. R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi
4. Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers
5. Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall (14th Edition)

**Syllabus of courses of TY B. Com Programme  
(With effect from the Academic Year 2025-2026)**

**1.B Major Related Electives**

**Group A: Advanced Accountancy**

**2: Financial Accounting and Auditing IX - Cost and Management Accounting – Paper III  
(3 Credits)**

**Semester V**

<b>1.B Major Related Electives</b>	
<b>2: Financial Accounting and Auditing IX - Cost and Management Accounting- Paper III</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To understand the fundamental methods of costing, including Contract Costing and Process Costing, and their application in different industries.
CObj 2	To analyze the key elements of Contract Costing, such as progress payments, retention money, accounting for materials and plant, and treatment of profit on incomplete contracts.
CObj 3	To apply Process Costing techniques, including handling process loss, abnormal gains and losses, and accounting for joint and by-products.
CObj 4	To evaluate the principles and applications of Marginal Costing and Standard Costing, focusing on breakeven analysis, margin of safety, and variance analysis.
CObj 5	To develop an understanding of Working Capital Management, including estimation, planning, and the operating cycle for trading, manufacturing, and e-commerce businesses.
<b>Course Outcomes</b>	
COut 1	Learners will be able to understand the fundamental methods of costing, including Contract Costing and Process Costing, and their applications in various industries.
COut 2	Learners will acquire the knowledge of key elements in Contract Costing, such as progress payments, retention money, and accounting for materials and plant used in contracts.
COut 3	Learners will acquire the ability to apply Process Costing techniques, including handling process loss, abnormal gains and losses, and accounting for joint and by-products.
COut 4	Learners will get acquainted with the principles and applications of Marginal

	Costing and Standard Costing, focusing on breakeven analysis, margin of safety, and variance analysis.
COut 5	Learners will demonstrate an understanding of Working Capital Management, including estimation, planning, and the operating cycle for trading, manufacturing, and e-commerce businesses.

### Modules at a Glance

2: Financial Accounting and Auditing IX - Cost and Management Accounting- Paper III		
Sr. No.	Modules	No. of Lectures
1	Methods of Costing	20
2	Techniques of Costing	15
3	Working Capital Management	10
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
1	<b>Methods of Costing</b>
	<p><b>a. Contract Costing</b></p> <ul style="list-style-type: none"> <li>Progress Payments, Retention Money, Contract Accounts, Accounting for Material, Accounting for plant used in a contract, treatment of profit on incomplete contracts. Multiple Contracts, Contracts running for multiple Years. Contract profit and Balance sheet entries Excluding Escalation Clause.</li> </ul> <p><b>b. Process Costing</b></p> <ul style="list-style-type: none"> <li>Process Loss, Abnormal Gains and Losses, Joint products and by products. Excluding Equivalent units, Inter-process profit</li> <li>Note - Practical Problems Process Costing</li> </ul>
2	<b>Techniques of Costing</b>
	<p><b>a. Introduction to Marginal Costing</b></p> <ul style="list-style-type: none"> <li>Marginal Costing Meaning, applications, advantages, limitations,</li> <li>Breakeven Analysis, Margin of Safety and profit Volume Graph</li> <li>Note : Practical problems based on Marginal Costing excluding decision making</li> </ul> <p><b>b. Introduction to Standard Costing</b></p> <ul style="list-style-type: none"> <li>Various Types of Standards, Setting of Standards, Basic Concepts of Material and Labour Variance Analysis</li> <li>Note : Practical Problems based on Material and Labour Variance including sub variances</li> </ul>

3	<b>Working Capital Management</b>
	<ul style="list-style-type: none"><li>● Concept, Nature of Working Capital , Planning of Working Capital</li><li>● Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization Technology Driven Ecommerce Companies</li><li>● Operating Cycle</li></ul>

## Semester VI

1.B. Major Related Electives	
2: Financial Accounting and Auditing X - Cost and Management Accounting- Paper IV	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To understand the fundamental concepts of auditing, including its definition, features, advantages, limitations, and the role of auditors in financial accountability.
CObj 2	To analyze different types of audits, such as Statutory Audit, Internal Audit, Tax Audit, and Special Audits, and their significance in corporate governance.
CObj 3	To apply the principles of auditing in planning, execution, documentation, and reporting within an audit process.
CObj 4	To evaluate the importance of internal controls, compliance with GST, TDS, Income Tax, and corporate laws, and their role in preventing fraud and errors.
CObj 5	To develop the ability to prepare financial records, audit schedules, and respond to audit observations, ensuring compliance and effective post-audit corrective measures.
Course Outcomes	
COut 1	Learners will be able to understand the fundamental concepts of auditing, including its objectives, scope, and the role of auditors in financial reporting.
COut 2	Learners will acquire the knowledge of different types of audits, such as Statutory Audit, Internal Audit, Tax Audit, and Special Audits, and their relevance in corporate governance.
COut 3	Learners will acquire the ability to apply auditing principles in planning, execution, documentation, and reporting within an audit process.
COut 4	Learners will get acquainted with compliance requirements related to GST, TDS, Income Tax, and corporate laws, along with their role in ensuring financial accuracy.
COut 5	Learners will demonstrate the ability to prepare financial records, audit schedules, and respond to audit observations, ensuring compliance and effective post-audit corrective measures.

### Modules at a Glance

<b>2: Financial Accounting and Auditing X - Introduction of Auditing to Accountants – Paper I (IAA-I)</b>		
Sr. No.	Modules	No. of Lectures
1	Fundamentals of Auditing and the Role of Accountants	12
2	Preparing and Finalizing Financial Records	12
3	Compliance and Internal Controls	12
4	Audit Observations and Post-Audit Activities	09
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
<b>1</b>	<b>Fundamentals of Auditing and the Role of Accountants</b>
	<ul style="list-style-type: none"> <li>● Introduction to Auditing:               <ul style="list-style-type: none"> <li>○ Definition, Features, Advantages and Inherent Limitations of Audit</li> <li>○ Qualities and Qualification of an Auditor</li> <li>○ Distinction between Audit &amp; Accounting and Audit &amp; Investigation</li> </ul> </li> <li>● Types of Audits:               <ul style="list-style-type: none"> <li>○ Statutory Audit, Internal Audit, Tax Audit, and Special Audits</li> </ul> </li> <li>● Principles of Auditing:</li> <li>● Primary &amp; Secondary Objectives of Audit</li> <li>● The Accountant's Role in the Audit Process:               <ul style="list-style-type: none"> <li>○ Preparation and Coordination</li> <li>○ Responsibilities in Audit Documentation and Communication</li> </ul> </li> <li>● Overview of the Audit Process:               <ul style="list-style-type: none"> <li>○ Planning</li> <li>○ Execution</li> <li>○ Reporting</li> </ul> </li> <li>● Introduction to Audit Reports:               <ul style="list-style-type: none"> <li>○ Types of Audit Reports: Unqualified, Qualified, Adverse, Disclaimer</li> <li>○ Importance of Audit Reports in Corporate Governance</li> </ul> </li> </ul>

<b>2</b>	<b>Preparing and Finalizing Financial Records</b>
	<ul style="list-style-type: none"> <li>● Finalization of Accounts: <ul style="list-style-type: none"> <li>Adjustments for Depreciation, Prepayments, and Accruals</li> <li>Preparing Trial Balance, Profit &amp; Loss Account, and Balance Sheet</li> </ul> </li> <li>● Preparing Audit Schedules: <ul style="list-style-type: none"> <li>Fixed Assets, Debtors, Creditors, Inventory, and Bank Reconciliations</li> </ul> </li> <li>● Supporting Documents for Audit Evidence: <ul style="list-style-type: none"> <li>Vouchers, Invoices, Contracts, and Agreements</li> </ul> </li> <li>● Common Accounting Errors and Rectifications</li> </ul>
<b>3</b>	<b>Compliance and Internal Controls</b>
	<ul style="list-style-type: none"> <li>● Ensuring Compliance: <ul style="list-style-type: none"> <li>Conceptual understanding of GST, TDS, Income Tax, and Corporate Laws</li> <li>Understanding Return Filing Procedures (without practical filing)</li> </ul> </li> <li>● Strengthening Internal Controls: <ul style="list-style-type: none"> <li>Designing and Documenting Internal Control Systems</li> <li>Preventing Errors and Fraud</li> <li>Monitoring Internal Controls for Audit Readiness</li> </ul> </li> </ul>
<b>4</b>	<b>Audit Observations and Post-Audit Activities</b>
	<ul style="list-style-type: none"> <li>● Addressing Audit Observations: <ul style="list-style-type: none"> <li>○ Preparing Responses to Audit Queries and Adjustments</li> </ul> </li> <li>● Post-Audit Activities: <ul style="list-style-type: none"> <li>○ Implementing Corrective Actions</li> <li>○ Strengthening Internal Processes Based on Audit Recommendations</li> </ul> </li> </ul>

**Financial Accounting and Auditing IX - X**  
**Cost and Management Accounting – Paper III (CMA-III)**  
**&**  
**Introduction of Auditing to Accountants – Paper I (IAA-I)**

***Question Paper Pattern (Academic Year: 2025-2026)***  
**Internal Examination & Semester End Examination – 100 Marks**

**Internal Examination & Semester End Examination – 100 Marks**

Class Test	20 marks
Project/Assignment	20 marks
Total	40 marks

**Semester End Examination (SEE) - 60 Marks**

Maximum Marks	:	60
Number of Questions to be Set :		5 (Five)
Duration	:	2 Hours Note:

**Attempt any four questions**

Note – Q. No. 1,2 & 3 may be divided into sub-questions of 10/5, 8/7 or 5/5/5 marks each or one full question of 15 Marks.

<b>Question No.</b>	<b>Particulars (Nature of Questions)</b>	<b>Marks (Given)</b>	<b>Marks (To be attempted)</b>
Q1	Practical Question/s (*)	15	15
Q2	Practical Question/s (*)	15	15
Q3	Practical Question/s (*)	15	15
Q4	Case Study/Concept /Application Based Practical Questions To be given: Seven (07) To be attempted: Any Five (05)	21	15
Q5	Concept Based Theory Questions To be given: Seven (07) To be attempted: Any Five (05)	21	15
	<b>Total</b>	<b>81</b>	<b>60</b>

**Reference Books:**

1. Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall
2. Management Accounting by Khan and Jain, Tata McGraw Hill
3. Practical Costing by P C Tulsian, Vikas New Delhi
4. Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi
5. Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd.
6. A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
7. Cost Accounting: Principles & Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
8. Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd.
9. Students Guide to Cost Accounting & Financial Management (Set of 2 Volumes) (CAIPCC) (Group I) by Bhavesh N. Chandarana, Taxmann
10. Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi
11. Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
12. Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
13. Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
14. Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
15. Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
16. Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
17. Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
18. Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
19. Fundamentals of Cost Accounting by Jhamb. H. V., Ane Books Pvt. Ltd.
20. Cost Accounting by Gupta Nirmal, Ane Books Pvt. Ltd.
21. Cost Accounting by Gupta Nirmal, Ane Books Pvt. Ltd.

**Syllabus of courses of TY B. Com Programme  
(With effect from the Academic Year 2025-2026)**

**1.B Major Related Elective  
Group B: Business Management  
1: Business Management- III - Management & Organizational Development (4 Credits)  
Semester V**

<b>1.B Major Related Elective</b>	
<b>Group B: Business Management</b>	
<b>1: Business Management- III - Management &amp; Organizational Development (4 Credits)</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To Define and Explain the Core Concepts of Management
CObj 2	To Explore the Evolution of Management Thought
CObj 3	To Introduce Indian Ethos in Management
CObj 4	To Develop Planning and Decision-Making Competencies
CObj 5	To Familiarize Learners with Organizational Structures and Staffing
CObj 6	To Highlight Human Resource Importance and Practices
CObj 7	To Emphasize Ethical and Sustainable Leadership
CObj 8	To Analyze Managerial Functions and Effectiveness
CObj 9	To Examine Tools for Growth and Innovation in Planning
CObj 10	To Compare Indian and Western Management Approaches
<b>Course Outcomes</b>	
COut 1	Learners will gain a strong understanding of management fundamentals and core principles.
COut 2	Span of control and how to manage teams efficiently based on organizational structure. Learners will explore the evolution of management thought, understanding key theories such as Scientific Management, Human Relations, and Contingency Theory.
COut 3	Learners will be able to apply various management theories to real-world organizational scenarios.
COut 4	Learners will understand the different levels of management (top, middle, and lower) and their specific roles.
COut 5	Learners will be able to design and implement strategic planning processes for business

	success.
COut 6	Learners will gain the ability to coordinate effectively across departments and teams within organizations.
COut 7	Learners will understand staffing principles, including recruitment, selection, training, and employee retention.
COut 8	Learners will become proficient in performance appraisal systems and techniques for evaluating employee performance.
COut 9	Learners will be able to implement Management by Objectives (MBO) to align organizational goals with employee performance.
COut 10	Learners will be able to compare and contrast various organizational structures (functional, divisional, matrix) and recommend the best structure for different business scenarios.

### Modules at a Glance

<b>1. Business Management- III Management &amp; Organizational Development</b>		
Sr. No.	Modules	No. of Lectures
1	<b>Introduction to Management</b>	15
2	<b>Planning</b>	15
3	<b>Organizing and Staffing</b>	15
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
1	<b>Introduction to Management</b>
	<ul style="list-style-type: none"> <li>❖ <b>Management</b> – Definition and Characteristics and Principles               <ul style="list-style-type: none"> <li>● Functions of Management in a typical business organization — Levels of management and managerial competencies.</li> <li>● Development of Management Thought – Scientific Approach Administrative School, Behavior School, Systems Approach and Contingency Approach. Evolution of Indian management thoughts and their relevance in the current era.</li> <li>● Profile of Indian thinkers and their influence on Indian managers.</li> </ul> </li> <li>❖ <b>Introduction to Ethos in Management</b> <ul style="list-style-type: none"> <li>● Definition and Concept of Ethos Importance of Ethics and Values in Management</li> <li>● Relationship between Ethos, Ethics, and Leadership</li> <li>● Indian Ethos in Management: Relevance in Modern Business.</li> </ul> </li> <li>● Ancient Indian Texts and Their Relevance in Management: Bhagavad Gita, Arthashastra</li> <li>❖ <b>Global Standards for Ethical Practices:</b> <ul style="list-style-type: none"> <li>● UN Sustainable Development Goals (SDGs), ESG (Environmental, Social, and Governance)</li> <li>● Comparing Indian Ethos with Western Management Practice.</li> </ul> </li> </ul>
2	<b>Planning</b>
	<ul style="list-style-type: none"> <li>❖ Planning, forecasting, decision making and problem solving</li> <li>● Nature, characteristics, merits and limitations of planning.</li> <li>● Classification and components of plans</li> <li>● Essentials of a good plan and planning process.</li> <li>❖ Types of Planning</li> <li>❖ Operational Planning: Daily and Routine Tasks in Corporate Management</li> <li>❖ Contingency Planning: Handling Risks and Uncertainties</li> </ul>

	<ul style="list-style-type: none"> <li>❖ Financial Planning: Budgeting, Forecasting, and Resource Allocation</li> <li>❖ Growth Planning: Expansion, Diversification, and Innovation</li> <li>❖ Modern Tools and Techniques in Planning <ul style="list-style-type: none"> <li>● Data-Driven Planning Tools- Big Data Analytics, Business Intelligence (BI) Tools</li> <li>● Use of Technology in Corporate Planning (AI, Big Data, and Analytics)- Enterprise Resource Planning (ERP), Cloud-Based Planning Tools:</li> <li>● Artificial Intelligence and Machine Learning- Predictive Analytics, Automated Planning Tools.</li> <li>● Project Management Tools: Gantt Charts, PERT &amp; CPM</li> <li>● Balanced Scorecard Approach</li> <li>● Scenario Planning: Preparing for Multiple Future Outcomes.</li> <li>● Agile Planning</li> </ul> </li> <li>❖ Management by objectives (MBO) <ul style="list-style-type: none"> <li>● Management by Exception- Active</li> <li>● Management by exception versus Passive Management by exception Importance and relevance</li> </ul> </li> </ul>
<b>3</b>	<b>Organizing and staffing</b>
	<ul style="list-style-type: none"> <li>● Definition and Process of organizing</li> <li>● Organization</li> <li>● Departmentalization - concepts and types of Departmentalization appropriate for different business organization</li> <li>● Formal organizations – Functional, SBU, Matrix, Committees</li> <li>● Informal organizations– Relevance and Importance</li> <li>● Authority, responsibility, accountability and span of control - Graicunas</li> <li>● Theory – Wide/Narrow Span Suitability -Tall/Flat Organizations</li> <li>● Organizational hierarchy – charts</li> <li>● Delegation of authority and decentralization</li> <li>● Importance of Human Resource in organizations</li> <li>● Estimation of human resource requirements</li> <li>● Human Asset Accounting</li> <li>● Employee Value Proposition</li> <li>● Job Analysis</li> <li>● Recruitment and selection</li> <li>● Training and Development</li> <li>● Performance Appraisal</li> <li>● Stress Management -Skills &amp; techniques</li> <li>● Managerial Effectiveness- In Government and in the Private Sector.</li> <li>❖ <b>Talent Management &amp; Skill Development</b> – Emphasizing the need to manage and develop talent to meet future business demands, including succession planning.</li> <li>❖ <b>Employee Engagement &amp; Work- Life Balance</b> – Approaches to maintaining employee motivation and productivity, and balancing their professional and personal lives.</li> <li>❖ <b>Green HRM</b> – Emerging trend of integrating environmental sustainability with human resource management, including eco- friendly practices and policies.</li> </ul>

## Semester VI

<b>1. B Major Related Elective</b>	
<b>Group B: Business Management</b>	
<b>1. Business Management- IV - Management &amp; Organizational Development ( 4 Credits)</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To provide a comprehensive understanding of key management functions, including directing, leading, coordination, and controlling.
CObj 2	To familiarize learners with advanced leadership theories and their application in the dynamic business environment.
CObj 3	To explore the role of motivation and team dynamics in achieving organizational goals.
CObj 4	To introduce modern controlling techniques and the significance of technology-driven information management systems.
CObj 5	To examine contemporary management challenges such as diversity, time management, and conflict resolution.
CObj 6	To enhance learners' ability to address ethical considerations and integrate sustainability in management practices.
CObj 7	To prepare learners for adapting to emerging trends like Industry 4.0, digital communication, and globalization.
<b>Course Outcomes</b>	
COut 1	Learners will develop a thorough understanding of management principles, focusing on directing, leading, and coordination in diverse settings.
COut 2	Learners will be able to analyze and apply leadership theories, including Agile and Servant Leadership, to solve real-world organizational challenges.
COut 3	Learners will gain insights into motivational theories and tools, enabling them to foster effective team dynamics in hybrid or globalized work environments.
COut 4	Learners will comprehend strategic controlling techniques, leveraging technologies like AI and Big Data to design robust management systems.
COut 5	Learners will develop skills to effectively manage organizational diversity, conflict, and time while addressing ethical and moral dimensions of management.
COut 6	Learners will understand the significance of sustainability and DEI (Diversity, Equity, Inclusion) in shaping responsible and resilient organizations.
COut 7	Learners will be equipped to navigate contemporary trends, including virtual team management, digital transformation, and ESG (Environmental, Social, and Governance) initiatives.

### Modules at a Glance

1. Business Management- IV - Management & Organizational Development ( 4 Credits)		
Sr. No.	Modules	No. of Lectures
1	<b>Directing and Leading</b>	15
2	<b>Co-ordination, Motivation and Controlling</b>	15
3	<b>Contemporary Issues in Management</b>	15
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
1	<b>Directing and Leading</b>
	<ul style="list-style-type: none"> <li>● Directing – Concept- nature- importance- principles</li> <li>● Effective Communication for directing &amp; leading-Barriers to communication in organisations. Ethical Issues in using social media for communication</li> <li>● Role of a leader in business organisations – Qualities of a good leader</li> <li>● Leadership and Styles of leadership- meaning and quality of leaders</li> <li>● Emerging leadership styles (e.g., Servant Leadership, Agile Leadership)</li> <li>● Developing an effective leader: Tannenbaum-Schmidt Leadership Continuum</li> <li>● –Robert House’s Path Goal Theory</li> <li>● Transactional and Transformational leaders</li> <li>● Personality Trait or Leadership Trait</li> <li>● Leadership and Morals - Managing with Power, Responsibility – Ethical Aspects of Effective Leadership</li> </ul>
2	<b>Co-ordination , Motivation and Controlling</b>
	<ul style="list-style-type: none"> <li>● Co-ordination as the essence of management</li> <li>● Co-ordination vs Co-operation vs Conciliation</li> <li>● Team Building Approach– Meaning- Challenges</li> <li>● Motivation – Meaning and Importance</li> <li>● Financial and Non-Financial Motivators</li> <li>● Theories of Motivation – Maslow’s Theory, Herzberg’s Theory, McGregor’s Theory</li> <li>● Definition and Steps in Controlling</li> <li>● Strategic and Operational Controlling Techniques</li> </ul>

	<ul style="list-style-type: none"> <li>● Requirements of an effective control system</li> <li>● Flow of information in a typical organization – Need for managing information</li> <li>● Designing and developing modern MIS- ERP</li> <li>● Cybersecurity and ethical challenges in MIS/ERP systems.</li> <li>● Integration of Artificial Intelligence and Big Data in controlling processes.</li> <li>● Strategic controlling techniques: Balanced Scorecard and predictive analytics.</li> </ul>
<b>3</b>	<b>Contemporary Issues in Management</b>
	<ul style="list-style-type: none"> <li>● Challenges in organizational growth and development – management perspective</li> <li>● Change Management</li> <li>● Importance of Time Management and tools for effective time management</li> <li>● Addressing diversity due to human resource mobility</li> <li>● Conflict management - Negotiation Skills.</li> <li>● Sustainable and responsible business practices: ESG in management.</li> <li>● Diversity, equity, and inclusion (DEI) as core organizational strategies.</li> <li>● Advanced conflict management techniques: Mediation and arbitration.</li> <li>● Adapting to Industry 4.0: Skills for the future workforce.</li> </ul>

## Business Management V & VI

### *Question Paper Pattern* (Academic Year: 2025-2026)

#### Internal Examination & Semester End Examination – 50 Marks

##### A] Internals- 40 Marks

Any of the options given below will be considered

- Written test on concept clarity for 10 marks
- Integrated Individual Experiential (IIE) Study based on the learners understanding of topics within the syllabus and how these can be applied in out-of-class room learning. As it is individual projects related to the syllabus, the learner may be tested for originality by making them answer one or two questions on the topic while accepting the submission.
- Group projects- The evaluation shall be on the basis of project presentation. Rubrics will be developed and communicated.

##### Semester End Examination (SEE) - 60 Marks

Maximum Marks	:	60
Number of Questions to be Set :		5 (Five)
Duration	:	2 Hours Note:

##### Attempt any four questions

Note – Q. No. 1,2 & 3 may be divided into sub-questions of 10/5, 8/7 or 5/5/5 marks each or one full question of 15 Marks.

Question No.	Particulars (Nature of Questions)	Marks (Given)	Marks (To be attempted)
Q1	Practical Question/s (*)	15	15
Q2	Practical Question/s (*)	15	15
Q3	Practical Question/s (*)	15	15
Q4	Case Study/Concept /Application Based Practical Questions To be given: Seven (07) To be attempted: Any Five (05)	21	15
Q5	Concept Based Theory Questions To be given: Seven (07) To be attempted: Any Five (05)	21	15
<b>Total</b>		<b>81</b>	<b>60</b>

**Reference Books ( with Chapters):**

1. Drucker, P. F. (1993). *Management: Tasks, Responsibilities, Practices*. HarperBusiness.
2. Koontz, H., & Weihrich, H. (2015). *Principles of Management: An Analysis of Managerial Functions*. McGraw-Hill Education.
3. Robbins, S. P., & Coulter, M. (2020). *Essentials of Management*. Pearson.
4. Jones, G. R., & George, J. M. (2019). *Contemporary Management*. McGraw-Hill Education.
5. David, F. R., & David, F. R. (2020). *Strategic Management: Concepts and Cases*. Pearson.
6. Kazmi, A. (2019). *Business Policy and Strategic Management*. McGraw-Hill Education.
7. Ghosh, B. (2009). *Indian Ethos and Modern Management*. Vikas Publishing House.
8. Balachandran, S. (2011). *Ethics in Management: Insights from Ancient Indian Wisdom*. Oxford University Press.
9. Dhar, P. L., & Gaur, R. R. (2009). *Bhagavad Gita on Effective Leadership*. New Age International.
10. Robbins, S. P., & Judge, T. A. (2018). *Organizational Behavior*. Pearson.
11. Dessler, G. (2020). *Human Resource Management*. Pearson.
12. Armstrong, M. (2014). *Performance Management: Key Strategies and Practical Guidelines*. Kogan Page.
13. Goodwin, P., & Wright, G. (2014). *Decision Analysis for Management Judgment*. Wiley.
14. Stevenson, W. J. (2020). *Operations Management*. McGraw-Hill Education.
15. Kerzner, H. (2017). *Project Management: A Systems Approach to Planning, Scheduling, and Controlling*. Wiley.
16. Sherman, R. (2014). *Business Intelligence Guidebook: From Data Integration to Analytics*. Morgan Kaufmann.
17. Jacobsen, J. (2011). *Sustainable Business and Industry: Designing and Operating for Social and Environmental Responsibility*. Atwood Publishing.
18. Kotler, P., & Lee, N. (2005). *Corporate Social Responsibility: Doing the Most Good for Your Company and Your Cause*. Wiley

## Reference Books :VI

- Northouse, P. G. (2022). *Leadership: Theory and Practice* (9th ed.). Sage Publications.
- Goleman, D. (2017). *Emotional Intelligence: Why It Can Matter More Than IQ*. Bantam.
- Bass, B. M., & Bass, R. (2008). *The Bass Handbook of Leadership: Theory, Research, and Managerial Applications*. Free Press.
- **Motivation and Team Building** Maslow, A. H. (1943). *A Theory of Human Motivation*. Psychological Review.
- Herzberg, F. (1968). *One More Time: How Do You Motivate Employees?*. Harvard Business Review.
- McGregor, D. (2006). *The Human Side of Enterprise*. McGraw Hill.
- Laudon, K. C., & Laudon, J. P. (2020). *Management Information Systems: Managing the Digital Firm* (16th ed.). Pearson.
- Kaplan, R. S., & Norton, D. P. (1996). *The Balanced Scorecard: Translating Strategy into Action*. Harvard Business Review Press.
- Turban, E., Pollard, C., & Wood, G. (2018). *Information Technology for Management: On-Demand Strategies for Performance, Growth, and Sustainability*. Wiley.
- Kotter, J. P. (2012). *Leading Change*. Harvard Business Review Press.
- Harvard Business Review. (2020). *HBR Guide to Managing Conflict at Work*. Harvard Business Review Press.
- Sinek, S. (2009). *Start with Why: How Great Leaders Inspire Everyone to Take Action*. Portfolio.
- Greenleaf, R. K. (1977). *Servant Leadership: A Journey into the Nature of Legitimate Power and Greatness*. Paulist Press.
- House, R. J. (1971). *A Path-Goal Theory of Leader Effectiveness*. *Administrative Science Quarterly*, 16(3), 321-338.
- Ryan, R. M., & Deci, E. L. (2000). *Self-Determination Theory and the Facilitation of Intrinsic Motivation, Social Development, and Well-Being*. *American Psychologist*, 55(1), 68–78.
- Kaplan, R. S., & Norton, D. P. (2004). *Strategy Maps: Converting Intangible Assets into Tangible Outcomes*. Harvard Business Review Press.
- Brynjolfsson, E., & McAfee, A. (2014). *The Second Machine Age: Work, Progress, and Prosperity in a Time of Brilliant Technologies*. W. W. Norton & Company.
- Freeman, R. E., Harrison, J. S., & Wicks, A. C. (2007). *Managing for Stakeholders: Survival, Reputation, and Success*. Yale University Press.
- Barney, J. (1991). *Firm Resources and Sustained Competitive Advantage*. *Journal of Management*, 17

**Syllabus of courses of TY B. Com Programme  
(With effect from the Academic Year 2025-2026)**

**1.B Major Related Elective  
Group B: Business Management  
2: Business Management- V - Financial Management (3 Credits)**

**Semester V**

<b>1.B Major Related Elective</b>	
<b>Group B: Business Management</b>	
<b>2: Business Management- V - Financial Management (3 Credits)</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To acquaint learners with the knowledge of Scope and Importance of Financial Management and familiarise them with various terms.
CObj 2	To acquaint learners with the various methods and their importance in analysing the financial statements of an entity.
CObj 3	To acquaint learners with the various ratios used in financial statements analysis by a stakeholder in a decision making process about an entity.
CObj 4	To acquaint learners with the knowledge and ability to understand and prepare the cash flow statements of different types of entities
<b>Course Outcomes</b>	
COOut 1	Learners are acquainted with the knowledge of Scope and Importance of Financial Management and familiar with various terms used.
COOut 2	Learners are acquainted with the various methods and their importance in analysing the financial statements of an entity.
COOut 3	Learners are acquainted with the various ratios used in financial statements analysis by a stakeholder in a decision making process about an entity.
COOut 4	Learners are acquainted with the knowledge and ability to understand and prepare Cash Flow Statements of different types of entities.

**Modules at a Glance**

<b>2: Business Management- V - Financial Management (3 Credits)</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	<b>Introduction to Financial Management</b>	11
2	<b>Study of Financial Statements</b>	11
3	<b>Ratio Analysis</b>	12
4	<b>Sources of Finance and Cash Flow Analysis</b>	11
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
1	<b>Introduction to Management</b>
	<ul style="list-style-type: none"> <li>● Definition, nature and functions of financial management</li> <li>● Objectives of financial management</li> <li>● Importance of financial management and limitations.</li> <li>● Preparation of financial Statements adhering to current statutory requirements</li> </ul>
2	<b>Study of Financial Statements</b>
	<ul style="list-style-type: none"> <li>● Objectives of financial statement analysis and interpretation</li> <li>● Steps involved in the analysis of financial statements</li> <li>● Comparative Statements</li> <li>● Common Size Statements</li> <li>● Trend Analysis Practical Problems including Ascertainment of Missing Figures may be asked</li> </ul>
3	<b>Ratio Analysis</b>
	<ul style="list-style-type: none"> <li>● Ratio Analysis– Meaning and objectives and Classification of Ratios; Traditional classification, functional classification and classification from the point of view of users</li> <li>● Balance Sheet Ratios- Current Ratio, Liquid Ratio, Proprietary Ratio, Stock Working Capital Ratio, Capital Gearing Ratio, Debt Equity Ratio</li> <li>● Revenue Statement Ratios - Gross Profit Ratio, Operating Ratio, Expense Ratios, Net Profit Ratio, Net Operating Profit Ratio, Stock Turnover Ratio.</li> <li>● Combined Ratios - Return on Capital Employed, Return on Proprietors' Funds, Return on Equity Share Capital, Debtors' Turnover Ratio (Debtors' Velocity), Earning Per Share, Dividend Payout Ratio, Price Earnings Ratio, Debt Service Ratio, Creditors Turnover Ratio. Importance and limitations of Accounting Ratios</li> </ul>
4	<b>Sources of Finance and Cash Flow Analysis</b>
	<ul style="list-style-type: none"> <li>● Classification of sources of finance with reference to period, ownership and source of generation</li> <li>● Internal and external financing including choice of financial instruments</li> <li>● Cash Flow Statement – Meaning and Classification</li> <li>● Uses of Cash Flow statement Preparation of Cash Flow Statement – Direct and Indirect</li> </ul>

## Semester VI

<b>1.B Major Related Elective</b>	
<b>Group B: Business Management</b>	
<b>2: Business Management- VI - Financial Management (3 Credits)</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To acquaint learners with the knowledge and ability to use various capital budgeting techniques in a decision making process.
CObj 2	To acquaint learners with the knowledge and ability to understand and estimate the working capital requirements of different types of entities.
CObj 3	To acquaint the Learners with the knowledge and ability to understand and evaluate the policy for management of Accounts Receivables, Cash and Marketable Securities for different types of entities.
CObj 4	To acquaint learners with the knowledge of meaning of Cost Accounting, Cost Classification, Marginal Cost and Break Even Analysis and Preparation of Cost Sheet
<b>Course Outcome</b>	
COOut 1	Learners are acquainted with the knowledge and ability to use various capital budgeting techniques in a decision making process.
COOut 2	Learners are acquainted with the knowledge and ability to understand and estimate the working capital requirements of different types of entities
COOut 3	Learners are acquainted with the knowledge and ability to understand and evaluate the policy for management of Accounts Receivables, Cash and Marketable Securities of different types of entities.
COOut 4	The learners are acquainted with the knowledge of meaning of Cost Accounting, Cost Classification, Marginal Cost and Break Even Analysis and Preparation of Cost Sheet

**Modules at a Glance**

<b>2. Business Management VI- Financial Management (03 Credits)</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Capital Budgeting and Evaluation techniques	11
2	Working Capital Management	11
3	Receivable Management, Cash Management and Marketable Securities	12
4	Basic Principles of Cost Accounting	11
<b>Total No. of Lectures:</b>		<b>45</b>

<b>Sr. No.</b>	<b>Modules</b>
1	<b>Capital Budgeting and Evaluation techniques</b>
	<ul style="list-style-type: none"> <li>● Capital Budgeting - Meaning and Importance</li> <li>● Evaluation techniques</li> <li>● Pay-back method and ARR</li> <li>● NPV and Profitability index</li> <li>● Choice of evaluation techniques, uses and limitations</li> </ul>
2	<b>Working Capital Management</b>
	<ul style="list-style-type: none"> <li>● Working Capital – Meaning and Importance</li> <li>● Factors determining Working Capital requirements, Working Capital cycle</li> <li>● Classification of Working Capital – Gross and Net Working Capital, Permanent and Variable Working Capital, Positive and Negative Working Capital, Cash and Net Current Assets concept of Working Capital</li> <li>● Management of Working Capital</li> <li>● Estimation of Working Capital requirement</li> <li>● Operating Cycle Problems on Working Capital Requirement of Ecommerce and Service Sector Firms may be asked.</li> </ul>
3	<b>Receivable Management, Cash Management and Marketable Securities Management</b>
	<ul style="list-style-type: none"> <li>● Receivables Management – Meaning and importance, aspects of receivable management, Credit Policy and Credit Evaluation</li> </ul>

	<ul style="list-style-type: none"> <li>● Control of accounts receivables – Day’s Sales Outstanding, Ageing Schedule, ABC Analysis</li> <li>● Cash Management – Meaning, motives of holding cash, ways of speeding up cash collections</li> <li>● Preparation of Cash Budget</li> <li>● Understanding the role of marketable securities in corporate financial management</li> </ul>
<b>4</b>	<b>Basic Principles of Cost Accounting</b>
	<ul style="list-style-type: none"> <li>● Cost Accounting – Meaning, Objectives and scope of Cost Accounting, Cost Centers and Cost units, classification of costs and non-cost items, Elements of Cost, Cost behavior pattern, Separating the components of semi- variable costs</li> <li>● Preparation of Cost sheet</li> <li>● Marginal Costing - Meaning, features, advantages and limitations of marginal costing,</li> <li>● Break Even Analysis</li> <li>● Application of marginal costing</li> </ul>

**Business Management V & VI**  
**Question Paper Pattern**  
**(Academic Year: 2025-2026)**  
**Internal Examination & Semester End Examination – 50 Marks**

**A] Internals- 40 Marks**

**(E) Class Test (15 Marks)**

- All Questions are compulsory
- Q. 1- Concept Based Questions (5 Marks)
- Questions of 1 Mark each (Any 5 out of 7)
- Q. 2 – Short Concept/Application Based Questions: (10 Marks)
- Questions of 2 Mark each (Any 5 out of 7)

**(F) Projects/Assignments/Viva-Voce (25 Marks)**

- Projects on Course related Modules/Topics (15 Marks)
- OR
- Assignments on Practical Aspects of Course Related Modules/Topics (15 Marks)

AND

Viva-Voce (10 Marks)

**B] Semester End Examination (SEE)- 60 Marks**

Maximum Marks: 60

Duration: 2 Hours

Note: (1) Question No. 1 and 5 are compulsory

(2) Attempt any two questions from the remaining Q. No. 2, 3 and 4

**Attempt any four questions**

Note – Q. No. 1,2 & 3 may be divided into sub-questions of 10/5, 8/7 or 5/5/5 marks each or one full question of 15 Marks.

Question No.	Particulars (Nature of Questions)	Marks
Q-1	Concept /Application Based Questions (3 Marks Each) To be given : Seven (07) To be attempted : Any Five (05)	15
Q-2	Practical Question/s (*)	15
Q-3	Practical Question/s (*)	15
Q-4	Practical Question/s (*)	15
Q5	(A) Attempt any three out of five sub questions given (2 marks each) (B) Short Notes: Attempt any three out of five given (3 marks each)	15
	<b>Total</b>	<b>60</b>

\*Note – Q. No. 2, 3 & 4 may be divided into sub questions of 10/5, 8/7 or 5/5/5 marks each.

**Reference Books**

1. Business Management Paper –V
2. Fundamentals of Financial Management (5th edition) by Chandra Prasanna (2010). Tata McGraw Hill Education Pvt. Ltd.: New Delhi
3. Financial Management – Analytical and Conceptual Approach (12th edition) by Kuchhal S.C. (1995). Chaitanya Publishing House: Allahabad
4. Financial Management by Reddy R. Jay Prakash (2010) APH Publishing Corporation: New Delhi
5. Financial Management – Theory and Practice (5 & 6th edition) by Chandra Prasanna (2003, 2004). Tata McGraw Hill Education Pvt. Ltd.: New Delhi
6. Fundamentals of Financial Management (13th edition) by Horne, James C. Van (2012) PHI Learning Pvt. Ltd.: New Delhi
7. Financial Management and decision making by Samuels, John (1999) International Thomson Business Press: London
8. Financial Management - problems & solutions (2nd edition) by Kishore, Ravi M. (2010) Taxmann Publication Pvt. Ltd.: New Delhi
9. Financial Management: theory, concepts and cases (5th rev edition) by Rustagi, R.P. (2011) Taxmann Publication Pvt. Ltd.: New Delhi
10. Financial Management: principles & problems (7th edition) by Srivastava, R.M.&Verma Shubhra (2002) Pragati Prakashan: Meerut
11. Fundamentals of Financial Management – problems and solutions (3rd edition) by Maheswari, S.N. (2006) Sultan Chand and Sons: New Delhi

**Syllabus of courses of TY B. Com Programme  
(With effect from the Academic Year 2025-2026)**

**I.C . Major related Electives**

**1. Export Marketing I & II (3 Credits)**

**Semester V**

<b>I C Major Related Electives</b>	
<b>1. Export Marketing- I (3 Credits)</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To familiarize learners with the essentials of Export Marketing and its significance for global trade.
CObj 2	To discuss the global frameworks, trade barriers, and the role of international organizations in export marketing.
CObj 3	To provide insights into India's foreign trade policies and export promotion schemes.
CObj 4	To equip learners with practical knowledge of export market entry strategies and marketing mix implementation.
<b>Course Outcomes</b>	
COout 1	Learners will be able to comprehend the fundamental concepts and features of Export Marketing and differentiate it from Domestic Marketing.
COout 2	Learners are expected to evaluate the global trade environment, including trade barriers and the role of international economic groupings.
COout 3	Learners will be able to analyse India's foreign trade policies and export promotion schemes to identify export opportunities.
COout 4	Learners are expected to formulate effective export marketing strategies using the marketing mix for diverse international markets.
COout 5	Learners will be able to apply export market research methodologies and assess determinants for selecting foreign markets.

### Modules at a Glance

1. Export Marketing I		
Sr. No.	Modules	No. of Lectures
1	Introduction to Export Marketing	15
2	India's Foreign Trade Policy	15
3	Overseas Market and Assistance	15
Total No. of Lectures:		45

Sr. No.	Modules
1	Introduction to Export Marketing
	<ul style="list-style-type: none"> <li>• Concept and features of Export Marketing; Importance of Exports for a Nation and a Firm; Distinction between Domestic Marketing and Export Marketing</li> <li>• Factors influencing Export Marketing; Risks involved in Export Marketing; Problems of India's Export Sector</li> <li>• Major merchandise/commodities exports of India (since 2020); Services exports of India (since 2020); Region-wise India's Export Trade (since 2020)</li> <li>• Trade barriers; Types of Tariff Barriers and Non-Tariff barriers. Major Economic Groupings of the World; Positive and Negative Impact of Regional Economic Groupings; Agreements of World Trade Organization WTO)</li> </ul>
2	India's Foreign Trade Policy
	<ul style="list-style-type: none"> <li>• New Foreign Trade Policy (FTP) - Highlights and Implications, Export Trade facilitations and ease of doing business as per the new FTP</li> <li>• Role of Directorate General of Foreign Trade (DGFT), Negative list of Exports 2020, Export Promotion Capital Goods Scheme, Duty Exemption/Remission Schemes, Gems and Jewellery Promotion Scheme.</li> <li>• Other Schemes -Special Economic Zones (SEZS), Free Trade Warehousing Zones (FTWZ), Star Export Houses, Deemed exports, Agri Export Zones, Target Plus Scheme, Duty Drawback (DBK); IGST Refund for Exporters. New schemes – recent government announcement.</li> </ul>

<b>3</b>	<b>Overseas Market and Assistance</b>
	<ul style="list-style-type: none"><li>● Need for Overseas Market Research; Market Selection Process, Determinants of Foreign Market Selection.</li><li>● Financial Incentives available to Indian Exporters - Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE), Industrial Raw Material Assistance Centre (IRMAC)</li><li>● Institutional Assistance to Indian Exporters - Federation of Indian Export Organizations (FIEO), India Trade Promotion Organization (ITPO), The Federation of Indian Chambers of Commerce and Industry (FICCI), Export Promotion Councils (EPCs) &amp; Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP), Careers in export marketing</li></ul>

## Semester VI

<b>I.C Major Related Electives</b>	
<b>1. Export Marketing- II ( 3 Credits)</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To introduce learners to product planning, branding, and packaging strategies specific to export marketing.
CObj 2	To analyse pricing decisions, including export price objectives, INCOTERMS, and export pricing quotations like FOB, CIF, and C&F.
CObj 3	To examine the components of export logistics and the role of distribution channels in export marketing.
CObj 4	To familiarize learners with the methods of payment, export finance processes, and the role of financial institutions in supporting exporters.
CObj 5	To equip learners with knowledge of export procedures, including documentation, shipping formalities, and compliance with quality standards.
<b>Course Outcomes</b>	
COut 1	Learners will be able to plan and strategize product branding, labelling, and packaging for export markets.
COut 2	Learners are expected to evaluate and apply international pricing strategies and export quotations.
COut 3	Learners will be able to identify and assess the logistics and distribution channels crucial for successful export operations.
COut 4	Learners are expected to understand and manage export financing methods, including pre-shipment and post-shipment finance.
COut 5	Learners will be able to navigate the end-to-end export procedures, including registration, quality inspections, and post-shipment formalities.

**Modules at a Glance**

<b>1. Export Marketing- II</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	<b>Export Decisions-I</b>	15
2	<b>Export Finance</b>	15
3	<b>Export Procedure and Documentation</b>	15
<b>Total No. of Lectures:</b>		<b>45</b>

<b>Sr. No.</b>	<b>Modules</b>
1	<b>Export Decisions-I</b>
	<ul style="list-style-type: none"> <li>● Planning for Export Marketing with regards to Product, Branding, Packaging. Need for Labelling and Marking in Exports, Factors determining Export Price; Objectives of Export Pricing.</li> <li>● Sales Promotion Techniques used in Export Marketing; Importance Of Trade Fairs and Exhibitions; Benefits of Personal Selling, Essentials of Advertising in ExportMarketing; E-Marketing techniques in export</li> <li>● Direct and Indirect Exporting Channel Distinction between Direct and Indirect Exporting Channels, Components of Logistics in Export marketing; Selection criteria of Modes of Transport; Need for Insurance in Export Marketing.</li> </ul>
2	<b>Export Finance</b>
	<ul style="list-style-type: none"> <li>● International Commercial (INCO) Terms,Export Pricing Quotations – Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&amp;F); Problems on FOBquotation</li> <li>● Methods of Payment In export marketing; Procedure to open Letter of Credit, Types and Benefits of Countertrade</li> <li>● Features of Pre-Shipment and Post shipment finance; Procedure to obtain Export Finance; Distinction between Pre-shipment Finance and Post Shipment Finance</li> <li>● .Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; Exporting and Contemporary Issues in Export Marketing.</li> </ul>
3	<b>Export Procedure and Documentation</b>

	<ul style="list-style-type: none"><li>● Registration with different authorities;Pre-shipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection;</li><li>● Shipping and Custom Stage Formalities; Role of Clearing &amp; Forwarding Agent; Post-shipment Procedure for Realization of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking. (LUT)</li><li>● Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, ShippingBill/Bill of Export, Consular Invoice, Certificate of Origin</li></ul>
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**Export Marketing-I & II**  
**Question Paper Pattern**  
**(Academic Year: 2025-2026)**

**Internal Examination & Semester End Examination –**  
**100 Marks**

**A] Internals-40 Marks**

**B] Semester End Examination (SEE)- 60 Marks**

Maximum Marks 60

Duration: 2 Hours

<b>Question No.</b>	<b>Particulars (Nature of Questions)</b>	<b>Marks (Given)</b>	<b>Marks (To Be Attempted)</b>
Q-1 (Module-I)	Answer the following: A) B) <b>OR</b> Descriptive Question	30	15
Q-2 (Module-II)	Answer the following: A) B) <b>OR</b> Descriptive Question	30	15
Q-3 (Module-III)	Answer the following: A) B) <b>OR</b> Descriptive Question	30	15
Q-4 (Entire Syllabus)	A) Case Study <b>OR</b> B) Short notes (Any 03 out of 05)	30	15
	<b>Total</b>	<b>120</b>	<b>60</b>

**Reference Books ( with Chapters):**

1. Export Policy Procedures & Documentation– M. I. Mahajan, Snow White Publications Pvt. Ltd, 26th Edition
2. International Business, K. Aswathappa, McGraw-Hill Education (India) Pvt. Ltd.,6th Edition
3. Export Import Procedures - Documentation and Logistics, C. Rama Gopal, New Age International Publishers, 2006 / Reprint Jan 2016
4. International Trade and Export Management, Francis Cherunilam, Himalaya Publishing House, 20th Edition, 2017
5. R. K. Jain's, Foreign Trade Policy & Handbook of Procedures [With Forms, Circulars & Public Notices], Centax Publication, 2017
6. . EXIM Policy & Handbook of EXIM Procedure – VOL I & II
7. International Marketing and Export Management, Gerald Albaum, Edwin Duerr, Alexander Josiassen, Pearson Publications, 8th Edition, June 2016
8. International Marketing Strategy, IsobelDoole and Robin Lowe, 5th Edition, Thomson Learning, 2008.
9. Global marketing, Warren J. Keegan 9th Edition Pearson Education, Delhi,
10. New Import Export Policy - Nabhi Publications, 2017
11. P.K. Khurana, Export Management, Galgotia Publishing Co, New Delhi
12. P. K. Vasudeva, International Marketing-, Excel Books, fourth edition, New Delhi
13. Paras Ram, Export documentation and procedure A-Z Export: What, Where, How?
14. Paras Ram, & Nikhil K. Garg, Anupam Publishers, 47th Edition, 2016-17
15. International Marketing, Mary C. Gilly, John L. Graham, Philip R. Cateora, 14th Edition, Tata McGraw-Hill Co. Ltd., 2014
16. International Marketing Management, An Indian Perspective, R. L. Varshney and B Bhattacharya, Sultan Chand & Sons, 24th Edition, 2012
17. International Marketing Analysis and Strategy, SakOnkvisit, John J. Shaw, Prentice Hall of India Pvt. Ltd., 5th Edition, 2008
18. International Marketing, Subhash C. Jain, South-Western, 6th Edition, 2001
19. Export Management, T. A. S. Balagopal , Himalaya Publishing House, Mumbai, 2014
20. Michael R. Czinkota and Iikka A. Ronkainen, International Marketing, South Western, 10th Edition, 2012
21. Export-Import and Logistics Management, Charlie Hill, Random Publications, 2014
22. International Marketing Management, M.V. Kulkarni, Everest Publishing House

**Syllabus of courses of TY B. Com Programme  
(With effect from the Academic Year 2025-2026)**

**I.C Major Related Electives**

**1. Marketing Research Paper I & II (3 Credits)**

**Semester V**

<b>I.C Major Related Electives</b>	
<b>2 Marketing Research- I (3 Credits)</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	<b>To provide a comprehensive understanding of Marketing Research</b> , its definitions, features, and functions, and its significance in aiding marketing decision-making.
CObj 2	<b>To explore the various steps in Marketing Research</b> and understand the ethical considerations involved in conducting research in marketing.
CObj 3	<b>To introduce students to Marketing Information Systems (MIS)</b> , Decision Support Systems (DSS), and concepts like Data Mining and Data Warehousing, emphasizing their importance for informed decision making.
CObj 4	<b>To discuss research planning</b> , including the importance and types of research design, hypothesis formulation, and questionnaire preparation.
CObj 4	<b>To equip students with techniques for data collection</b> , processing, and analysis, focusing on both primary and secondary data, qualitative and quantitative research methods, and the integration of modern technology in data collection.
<b>Course Outcomes</b>	
COut 1	<b>Students will be able to define and explain Marketing Research</b> and its functions, recognizing its role in effective marketing decision-making and understanding its limitations.
COut 2	<b>Students will be able to design and plan marketing research</b> , formulating research questions, hypotheses, and questionnaires, and employing appropriate sampling techniques for effective data collection.
COut 3	<b>Students will understand the components and significance of a Marketing Information System (MIS)</b> , as well as the concept of Decision Support Systems (DSS), and recognize the role of Data Mining and Data Warehousing in research.
COut 4	<b>Students will be able to apply various data collection methods</b> , distinguishing between primary and secondary data, and choosing appropriate qualitative and quantitative techniques for gathering reliable data. 5.
COut 5	<b>Students will be proficient in data processing, analysis, and interpretation</b> , using statistical tools like SPSS, SAS, MS Excel, MINITAB, and RDBMS to derive actionable insights from data.



### Modules at a Glance

2. Marketing Research - I		
Sr. No.	Modules	No. of Lectures
1	Introduction to Marketing Research	15
2	Marketing Research Design process and Data collection	15
3	Data Processing	15
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
1	<b>Introduction to Marketing Research</b>
	<ul style="list-style-type: none"> <li>● Marketing Research- Definition, features, functions, significance of Marketing Research in marketing decision making, limitations of Marketing Research</li> <li>● Steps in Marketing Research, Ethics in Marketing Research Career options in Marketing Research, Qualities of a good Marketing Research professional.</li> <li>● Marketing Information System Definition, components, essentials of a good MIS, Concept of Decision Support System- Components, importance Data Mining concept, importance.</li> <li>● Data Warehouse: concept, importance, Data Privacy, Role of Social Media, Data Security Practices and Policy Purpose.</li> <li>● <b>Blockchain for Data Privacy and Security</b></li> <li>● <b>Artificial Intelligence (AI) in Marketing Research-meaning and need</b></li> <li>● Big Data Analytics in Marketing Research and features</li> <li>● Voice Search and Conversational Marketing Research-meaning and impact</li> </ul>
2	<b>Marketing Research Design process and Data collection</b>
	<ul style="list-style-type: none"> <li>● Research Design- concept, importance, types Hypothesis- concept, types, importance</li> <li>● Questionnaire- concept, types of questions, steps in the preparation of questionnaire, essentials of a good questionnaire</li> <li>● Sampling- concept, terms in sampling, techniques of sampling, essentials of good sampling</li> <li>● Primary data-concept, merits, demerits, methods</li> </ul>

	<ul style="list-style-type: none"> <li>● Secondary data- concept, merits, demerits, sources</li> <li>● Qualitative and Quantitative research concept, features, Qualitative v/s Quantitative research Integrating technology in data collection, methods-Chatbots and AI in Qualitative Research ,Quantitative research - (online surveys, hand held devices, text messages, social networking), importance Innovative methods opinion Survey : Gamification in Data Collection, virtual and Augmented Reality in Market Research</li> </ul>
<b>3</b>	<b>Data Processing</b>
	<ul style="list-style-type: none"> <li>● Stages in Data processing Editing meaning, objectives, types Coding meaning, guidelines Classification meaning, methods Tabulation meaning, methods</li> <li>● Data Analysis &amp; Interpretation Data Analysis- meaning, steps, use of statistical tools (SPSS, SAS, MS EXCEL, MINITAB, RDBMS) Data</li> <li>● Interpretation- meaning, importance, stages</li> </ul>

## Reference books:

### Books:

1. **Malhotra, N. K. (2019).** *Marketing Research: An Applied Orientation* (7th ed.). Pearson Education.
  - This book provides a detailed approach to the entire marketing research process, from planning to reporting, including examples of qualitative and quantitative research methods.
2. **Aaker, D. A., Kumar, V., & Day, G. S. (2012).** *Marketing Research* (10th ed.). Wiley.
  - A key textbook focusing on research methods, the role of data, and the importance of marketing research in decision-making.
3. **Churchill, G. A., & Iacobucci, D. (2010).** *Marketing Research: Methodological Foundations* (10th ed.). Cengage Learning.
  - This book provides both theoretical foundations and practical applications of marketing research, covering advanced topics like data mining, MIS, and data processing.
4. **Kotler, P., & Keller, K. L. (2015).** *Marketing Management* (15th ed.). Pearson Education.
  - This comprehensive textbook covers a variety of aspects of marketing management, including research methods, consumer behavior, and decision support systems.
5. **Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2013).** *Business Research Methods* (9th ed.). Cengage Learning.
  - A practical guide to the entire research process, from research design to analysis, with a focus on marketing and business applications.

### Research Papers/Articles:

1. **Bryman, A., & Bell, E. (2015).** "Business Research Methods." *Oxford University Press*.
  - This book and its associated papers discuss the integration of qualitative and quantitative methods in business research, including the design and interpretation stages.
2. **Shankar, V., & Malthouse, E. C. (2013).** "Marketing Research: A New Era." *Journal of the Academy of Marketing Science*, 41(3), 285-301.
  - The article explores the evolving role of marketing research, particularly in the context of big data, digital marketing, and the use of advanced technologies like AI.
3. **Baker, M. J. (2003).** "The Marketing Book" (5th ed.). Butterworth-Heinemann.
  - A broad resource covering various marketing research methods, techniques, and emerging trends in the field, from sampling to data collection.
4. **Keller, K. L. (2013).** "Strategic Brand Management: Building, Measuring, and Managing Brand Equity." *Pearson Education*.
  - Focuses on brand research, brand equity, and the role of marketing research in developing brand strategies.
5. **Sweeney, J. C., & Soutar, G. N. (2001).** "Consumer Perceived Value: The Development of a Multiple Item Scale." *Journal of Retailing*, 77(2), 203-220.
  - This research discusses methods of collecting data on consumer behavior and the creation of useful scales for measuring consumer value perceptions.

## Journals:

1. **Journal of Marketing Research (JMR)** – *American Marketing Association*. ○ A leading academic journal that publishes peer-reviewed research on marketing, including all aspects of marketing research, decision-making, and data collection.
2. **International Journal of Market Research (IJMR)** – *ESOMAR*.
  - This journal focuses on the practical applications of marketing research in real-world business settings, including case studies and the impact of technological innovations in data collection.
3. **Marketing Science** – *INFORMS*.
  - Covers advanced topics in marketing research, including the application of data analytics, AI, and machine learning to marketing decisions.
4. **Journal of the Academy of Marketing Science (JAMS)** – *Springer*. ○ Focuses on interdisciplinary research in marketing, including new methodologies in data collection, processing, and analysis.

## Online Resources/Reports:

1. **Statista - Market Research & Consumer Behavior Reports**
  - Provides data and insights into consumer behavior and market trends, useful for secondary data and understanding global marketing strategies.
  - [Statista](#)
2. **Harvard Business Review (HBR)**
  - Contains numerous articles on the evolving role of marketing research in decision making, with case studies on brands like Amazon, Netflix, and more.
  - [Harvard Business Review](#)
3. **Nielsen - Global Consumer Insights**
  - Provides reports on consumer behavior, market trends, and the role of data collection and analysis in shaping business strategies.
  - [Nielsen](#)
4. **McKinsey & Company – Marketing and Sales Insights**
  - Offers research on market segmentation, the role of AI in marketing research, and the integration of technology in consumer insights.
  - McKinsey Marketing & Sales

## Websites for Tools and Techniques in Marketing Research:

1. **SurveyMonkey**
  - A leading online survey tool for designing questionnaires and analyzing survey data. ○ [SurveyMonkey](#)
2. **Qualtrics**
  - Provides comprehensive tools for creating and analyzing surveys, with a focus on customer experience, employee engagement, and market research.
  - [Qualtrics](#)
3. **Tableau**
  - A powerful data visualization tool used in marketing research for reporting and analyzing data, especially for business intelligence.
  - [Tableau](#)

## Semester VI

I.C Major Related Electives	
2. Marketing Research II ( 3 Credits)	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	To provide a comprehensive understanding of the various applications of marketing research across product, brand, price, and packaging domains.
CObj 2	To enable learners to analyze and apply research concepts in physical distribution, promotion, and advertising effectiveness.
CObj 3	To develop a deeper understanding of consumer and motivation research for strategic decision making.
CObj 4	To explore specialized research areas such as sales, rural, and global marketing, focusing on unique market characteristics and methodologies.
CObj 5	To familiarize learners with the organization and management of marketing research activities, including insights into professional agencies and standards.
Course Outcomes	
COout 1	Learners will be able to identify and apply key steps in product research, including testing and test marketing, for effective new product development.
COout 2	Learners will understand the importance of brand and packaging research in building and maintaining competitive market positioning.
COout 3	Learners will be able to evaluate pricing research techniques and their role in developing pricing strategies aligned with market demands.
COout 4	Learners will gain insights into physical distribution research, supply chain management components, and their significance in ensuring efficient delivery mechanisms.
COout 5	Learners will be able to assess promotion research and advertising effectiveness using pre- and post-testing methods for impactful campaigns.
COout 6	Learners will develop the ability to conduct consumer and motivation research, leveraging various methods to address dynamic consumer needs.
COout 7	Learners will acquire knowledge in specialized areas such as sales, rural, and global marketing research, understanding their scope and importance in diverse contexts.
COout 8	Learners will comprehend the structure, merits, and challenges of organizing marketing research activities in-house and through professional agencies.
COout 9	Learners will gain familiarity with prominent marketing research agencies and their contributions to industry practices.

### Modules at a Glance

2. Marketing Research- II		
Sr. No.	Modules	No. of Lectures
1	<b>Applications of Marketing Research-I</b>	15
2	<b>Applications of Marketing Research-II</b>	15
3	<b>Managing Marketing Research III</b>	15
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
1	<b>Applications of Marketing Research-I</b>
	<ul style="list-style-type: none"> <li>● Product Research- concept, areas, steps in new product development Product Testing &amp; Test Marketing concept, methods</li> <li>● Brand Research- concept, components of a Brand, importance of brand research Packaging Research- concept, importance</li> <li>● Price Research- concept, factors influencing pricing, importance of price research, methods of price research. • Promotion Research- concept, elements of promotion, importance of promotion research Advertising Research concept, scope, Pre-&amp; post testing methods of advertising effectiveness</li> <li>● <b>Neuroscience in Marketing Research:</b> Use of biometric tools (e.g., eye tracking, EEG) to analyze consumer preferences. Applications in studying advertisement effectiveness and packaging appeal.</li> </ul>
2	<b>Applications of Marketing Research-II</b>
	<ul style="list-style-type: none"> <li>● Physical Distribution research- concept, types of distribution channels, Supply Chain Management- concept, components of supply chain management, importance of physical distribution research</li> <li>● Consumer Research- concept, objectives, methods Motivation Research- concept, importance</li> <li>● Sales Research- concept, significance, scope/areas</li> </ul>

3	Managing Marketing Research III
	<ul style="list-style-type: none"> <li>● Rural Marketing Research-concept, features of Indian rural market, Sources of data, research tools, do's and don'ts in rural Marketing Research</li> <li>● Global Marketing Research- concept, factors affecting Global</li> <li>● Marketing, need and scope of Global Marketing Research.</li> <li>● Organizing Marketing Research activity factors involved in organizing Marketing Research activity, methods of organizing Marketing Research activity, In house marketing department, --structure, merits, demerits</li> <li>● Professional Marketing Research agencies- structure, merits, demerits professional standards Prominent Marketing Research agencies HTA, ORG, IMRB, NCAER Nielson <b>AI-Driven Research Agencies:</b> NielsenIQ, Black Swan Data, GfK, Pathmatics, Zappi, Ipsos, Kantar.</li> <li>● <b>Virtual Research Agencies:</b> Concept of fully digital research agencies. Tools and techniques used in virtual focus groups and remote qualitative studies.</li> <li>● <b>Ethical Standards in the Digital Age:</b></li> <li>● Challenges faced by research agencies in maintaining transparency and data integrity.</li> <li>● Compliance with global data privacy laws (e.g., GDPR, CCPA).</li> </ul>

## **Reference Books: VI**

1. **Keller, K. L., Parameswaran, M., & Jacob, I.** (2011). *Strategic Brand Management: Building, Measuring, and Managing Brand Equity* (4th ed.). Pearson Education.
  - Covers comprehensive topics on brand research, brand equity, and the importance of brand management.
2. **Kotler, P., & Keller, K. L.** (2016). *Marketing Management* (15th ed.). Pearson Education.
  - This book explores the core concepts of product research, price research, promotion research, and distribution research.
3. **Malhotra, N. K., & Birks, D. F.** (2007). *Marketing Research: An Applied Approach* (3rd ed.). Pearson Education.
  - An essential guide for understanding marketing research techniques, including product testing, pricing research, and consumer research.
4. **Churchill, G. A., & Iacobucci, D.** (2010). *Marketing Research: Methodological Foundations* (10th ed.). Cengage Learning.
  - Detailed information on research methods, data collection, analysis, and marketing research applications.
5. **Aaker, D. A., Kumar, V., & Day, G. S.** (2010). *Marketing Research* (10th ed.). Wiley.
  - Focuses on key areas of market research, including consumer behavior, promotion research, and sales research.
6. **Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M.** (2013). *Business Research Methods* (9th ed.). Cengage Learning.
  - Covers comprehensive research techniques, including advanced methods for organizing and managing marketing research activities.
7. **Blythe, J.** (2013). *Principles and Practice of Marketing* (9th ed.). Pearson Education.
  - Offers insights into contemporary topics such as integrated marketing communication, and advertising effectiveness testing.

## **Articles & Journals**

1. **Burns, A. C., & Bush, R. F.** (2010). *Marketing Research* (6th ed.). Pearson Prentice Hall.
  - Explores modern research tools and techniques, including AI-driven methods in data collection and analysis.
2. **West, D. C., Ford, J., & Ibrahim, E.** (2010). *The Marketing Research Handbook*. Sage Publications.
  - A comprehensive collection of essays and research studies covering the latest trends in marketing research.
3. **Bryman, A., & Bell, E.** (2015). *Business Research Methods* (4th ed.). Oxford University Press.
  - Provides insight into research methodologies and their practical applications, including ethical issues in digital marketing research.
4. **Kohli, C., & Jaworski, B. J.** (1990). *Market Orientation: The Construct, Research Propositions, and Managerial Implications*. *Journal of Marketing*, 54(2), 1-18.
  - Discusses market orientation and its role in shaping effective marketing research strategies.
5. **Schlegelmilch, B. B., & Swoboda, B.** (2017). *The Handbook of Market Research in the Digital Age*. Springer.
  - Explores the application of digital tools in market research, including big data and AI powered analytics.

## Reports & Case Studies

1. **Nielsen.** (2023). *Global Consumer Report: The Changing Consumer*. NielsenIQ.
  - A report detailing current consumer behavior trends and how marketing research agencies are adapting to these changes using advanced tools.
2. **Kantar.** (2022). *The Future of Marketing: How Agencies Are Innovating with AI and Data Analytics*. Kantar.
  - Case study on how Kantar integrates AI and big data in marketing research processes.
3. **Statista.** (2024). *Global Market Research Trends Report*. Statista Research Department.
  - A comprehensive study on global trends in market research and data analytics, including tools and techniques employed by top agencies.
4. **Forrester Research.** (2023). *AI in Marketing Research: Trends and Predictions*. Forrester.
  - A report discussing how AI is transforming the marketing research landscape, particularly in consumer behavior analysis and promotion research.
5. **Deloitte.** (2024). *The Impact of AI on Consumer Insights and Marketing Strategies*. Deloitte Insights.
  - A detailed report on the role of AI in transforming consumer insights and its influence on market research.

## Websites & Online Resources

1. **American Marketing Association (AMA).** (n.d.). *Marketing Research*.
  - AMA - Marketing Research
  - Provides valuable resources, definitions, and research tools for students and professionals in marketing research.
2. **NielsenIQ.** (2023). *Nielsen Global Impact Report*.
  - Nielsen Global Impact
  - Offers insights into how Nielsen is using AI and data analytics to drive smarter consumer and marketing research.
3. **Qualtrics.** (2023). *The Power of AI in Marketing Research*.
  - [Qualtrics - AI in Research](#)
  - Focuses on AI-driven customer experience management and research tools, providing case studies and resources.
4. **Kantar.** (2023). *Transforming Marketing Research with AI*.
  - [Kantar AI](#)
  - Discusses how Kantar has integrated AI into their research services to improve data collection, analysis, and reporting. Integrated Individual Experiential (IIE) Study based on the learners understanding of topics within the syllabus and how these can be applied in out-of-class room learning. As it is individual projects related to the syllabus, the learner may be tested for originality by making them answer one or two questions on the topic while accepting the submission. • Group projects

The evaluation shall be on the basis of project presentation. Rubrics will be developed and communicated.



**Syllabus of courses of TY B. Com Programme  
(With effect from the Academic Year 2025-2026)**

**.I.C Major Related Electives**

**2. Direct & Indirect Taxation Paper I & II (3 Credits)**

**Semester V**

<b>I.C Major Related Electives</b>	
<b>3. Direct &amp; Indirect Taxation- I (3 Credits)</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To understand the fundamental concepts and definitions related to income tax, including assessee, assessment year, previous year, income, and capital assets.
CObj 2	To analyze the scope of total income and residential status as per the Income Tax Act and their impact on tax liability.
CObj 3	To classify and compute income under different heads of income, including Salary, House Property, Business and Profession, Capital Gains, and Income from Other Sources.
CObj 4	To evaluate the various exclusions from total income and deductions under Chapter VI-A, including 80C, 80D, 80E, 80U, and other applicable deductions.
CObj 5	To compute the total income and tax liability for individuals under both the Old Tax Regime and the New Tax Regime while considering TDS, Advance Tax, and Refund adjustments.
CObj 6	To develop the ability to prepare and file income tax returns (ITR) electronically, including an understanding of ITR forms, Form 26AS, and e-filing due dates.
<b>Course Outcomes</b>	
COut 1	Learners will be able to understand the basic concepts and definitions related to income tax, including assessee, assessment year, previous year, income, and capital assets.
COut 2	Learners will acquire the knowledge of the scope of total income and residential status as per the Income Tax Act and their implications on tax liability.
COut 3	Learners will acquire the ability to classify and compute income under different heads, including Salary, House Property, Business and Profession, Capital Gains, and Income from Other Sources.
COut 4	Learners will get acquainted with various exclusions from total income and deductions under Chapter VI-A, including 80C, 80D, 80E, 80U, and other relevant

	provisions.
COut 5	Learners will demonstrate the ability to compute total income and tax liability under both the Old Tax Regime and the New Tax Regime while incorporating TDS, Advance Tax, and Refund adjustments.
COut 6	Learners will be able to prepare and e-file income tax returns (ITR), including understanding ITR forms, Form 26AS, and the due dates for e-filing.

### Modules at a Glance

3. Direct & Indirect Taxation - I		
Sr. No.	Modules	No. of Lectures
1	Basic Terms	05
2	Scope of Total Income & Residential Status	05
3	Heads of Income	10
4	Deduction from Total Income	05
5	Computation of Total Income for Individual and Tax thereon for individual	10
6	Preparation of Income Tax Return for E-Filing	10
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
1	Basic Terms
	<ul style="list-style-type: none"> <li>Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer</li> </ul>
2	Scope of Total Income & Residential Status
	<ul style="list-style-type: none"> <li>Scope of Total Income (S: 5)</li> <li>Residential Status (S: 6) for Individual assessee</li> </ul>
3	Heads of Income
	<ul style="list-style-type: none"> <li>Salary (S: 15 to 17)</li> <li>Income from House Properties (S: 22 to 27)</li> <li>Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B)</li> <li>Capital Gains (S: 45, 48, 49, 50, 54, 54F, 54EC) restricted to computation of Capital gain on transfer of residential house property and transfer of share</li> <li>Income from Other Sources (S: 56 to S: 59)</li> <li>Exclusions From Total Income (S: 10)</li> <li>Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources</li> </ul>

4	Deduction from Total Income
	Deduction under Chapter VI A with specific reference to computation of Salary Income, House Property Income, Capital Gains and Income from Business and Profession including the new deductions inserted vide the Finance Act as applicable to the Assessment Year 2021-22 including 80C, 80CCC, 80CCD(1), 80CCD(1B), 80CCD(2), 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80TTA, 80TTB, 80U Income Tax Liability under Old Tax Regime and New Tax Regime
5	Computation of Total Income for Individual and Tax thereon for individual
	<ul style="list-style-type: none"> <li>● Note- Including adjustments of TDS, Advance Tax, Self-Assessment Tax and Refund</li> </ul>
6	Preparation of Income Tax Return for E-Filing
	<ul style="list-style-type: none"> <li>● Various Income Tax Return Forms, 26AS and Due Dates of E-filing of Income Tax Returns</li> <li>● Pre-requisites of E-filing of Income Tax Returns</li> </ul>

## Semester VI

<b>I.C Major Related Electives</b>	
<b>3. Direct &amp; Indirect Taxation II ( 3 Credits)</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To understand the fundamental concepts and legal framework of GST enactments, including the CGST, SGST (Maharashtra), UTGST, and IGST Acts, along with notifications and circulars.
CObj 2	To analyze the concept of supply under GST, including definitions of composite and mixed supply, taxable supply, exempt supply, and zero-rated supply.
CObj 3	To evaluate the place and time of supply rules and their significance in determining tax applicability under GST.
CObj 4	To apply the procedures related to GST registration, amendments, cancellations, and the filing of GST returns such as GSTR-3B and annual returns.
CObj 5	To examine the Input Tax Credit (ITC) mechanism, including conditions, blocked credits, order of utilization, and credit ledger management.
COBj 6	To develop an understanding of the Customs Act, including customs duty concepts, valuation of imported/exported goods, and the computation of assessable value and IGST on imports.
<b>Course Outcomes</b>	
COut 1	Learners will be able to understand the fundamental concepts of GST, including its enactments, structure, and benefits in the Indian tax system.
COut 2	Learners will acquire the knowledge of the concept of supply under GST, including composite and mixed supply, taxable supply, and exempt supply.
COut 3	Learners will acquire the ability to determine the place and time of supply for goods and services under GST regulations.
COut 4	Learners will get acquainted with the procedures for GST registration, amendments, cancellations, and the filing of GST returns, including GSTR-3B and annual returns.
COut 5	Learners will demonstrate an understanding of the Input Tax Credit (ITC) mechanism, including blocked credits, order of utilization, and credit ledger management.
COut 6	Learners will be able to analyze the provisions of the Customs Act, including customs duty, valuation of imported/exported goods, and the computation of assessable value and IGST on imports.

### Modules at a Glance

<b>3. Direct and Indirect Taxation- II</b>		
Sr. No.	Modules	No. of Lectures
	<b>SECTION A</b>	
1	Introduction to GST	05
2	Supply	05
3	Place of Supply	05
4	Time of Supply	05
5	Registration and Returns	05
6	Input Tax Credit	05
	<b>SECTION B</b>	
1	Custom Act	05
2	Levy of Customs Duty	05
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
	<b>SECTION A</b>
1	Introduction to GST
	<ul style="list-style-type: none"> <li>● GST enactments</li> <li>● CGST, SGST, UTGST, and IGST</li> <li>● Notifications and Circulars</li> <li>● Difference between Notifications and Circulars</li> <li>● GST model in India, advantages of GST</li> <li>● GST Council, Composition, Functions and Administration of GST</li> <li>● Goods and Service Tax Network</li> <li>● Definitions: India, Person</li> </ul>
2	Supply

	<ul style="list-style-type: none"> <li>• Definitions: Supply, Composite Supply and Mixed Supply. Forward Charge and Reverse Charge. Business, Consideration, Principal Supply, Continuous Supply</li> <li>• Schedule I, Schedule II, Schedule III,</li> <li>• Value of Supply</li> <li>• Types of Supply: Exempt Supply, Nil-rated Supply, Taxable Supply, Zero-rated Supply</li> <li>• Interstate Supply and Intra-state Supply. Recipient of Supply, Supplier</li> </ul>
3	Place of Supply
	<ul style="list-style-type: none"> <li>• Principal Place of Business, Address on Record, Address of Delivery</li> <li>• Place of Supply for Goods, Forward Charge and Reverse Charge</li> <li>• Place of Supply of Services, Forward Charge and Reverse Charge</li> </ul>
4	Time of Supply
	<ul style="list-style-type: none"> <li>• Time of Supply of Goods, Time of Supply of Services</li> <li>• Change in Rate of Tax, Time Limit for Issuing Invoice</li> </ul>
5	Registration and Returns
	<ul style="list-style-type: none"> <li>• Compulsory and Voluntary Registration, Amendment and Cancellation of Registration</li> <li>• Procedure for Registration, Amendment and Cancellation</li> <li>• Returns for Outward Supply, GSTR 3B, Annual Return, Final Return</li> </ul>
6	Input Tax Credit
	<ul style="list-style-type: none"> <li>• Conditions, Blocked Credit, Order of Utilisation, Electronic Credit Ledger and Electronic Cash Ledger</li> </ul>
<b>SECTION B</b>	
1	Custom Act
	<ul style="list-style-type: none"> <li>• Meaning and Objects of Customs Duty</li> <li>• Definitions: Bill of Entry, Bill of Export, Coastal Goods, Dutiable Goods, Export, Import</li> <li>• Shipping Bill, Tariff Value, Customs Area, Customs Station</li> </ul>
2	Levy of Customs Duty
	<ul style="list-style-type: none"> <li>• Taxable Event, Valuation of Imported Goods and Valuation of Export Goods, Types of Duties</li> <li>• Manner of Computing Assessable Value, IGST</li> </ul>

**3. Direct & Indirect Taxation I & II**  
***Question Paper Pattern***  
***(Academic Year: 2025-2026)***

**Internal Examination & Semester End Examination – 100 Marks**

Class Test	20 marks
Project/Assignment	20 marks
Total	40 marks

**Semester End Examination (SEE) - 60 Marks**

Maximum Marks	:	60
Number of Questions to be Set :		5 (Five)
Duration	:	2 Hours
Note:		

**Attempt any four questions**

Note – Q. No. 1,2 & 3 may be divided into sub-questions of 10/5, 8/7 or 5/5/5 marks each or one full question of 15 Marks.

<b>Question No.</b>	<b>Particulars (Nature of Questions)</b>	<b>Marks (Given)</b>	<b>Marks (To be attempted)</b>
Q1	Practical Question/s (*)	15	15
Q2	Practical Question/s (*)	15	15
Q3	Practical Question/s (*)	15	15
Q4	Case Study/Concept /Application Based Practical Questions To be given: Seven (07) To be attempted: Any Five (05)	21	15
Q5	Concept Based Theory Questions To be given: Seven (07) To be attempted: Any Five (05)	21	15
<b>Total</b>		<b>81</b>	<b>60</b>

**Reference Books:**

**Direct Taxation Paper I**

- Students guide to Income Tax (simplified version) by V.K.Singhania and Monica Singhania, Taxmann
- Systematic approach to Income Tax by Ahuja & Gupta, Bharat Law Publication
- Direct Tax ready reckoner by N.V.Mehta, Kuber Publication
- Direct Taxes by B.B. Lal and N. Vashishta, Pearson Education
- Solutions (Set of 2 Vols) by Dr Monica Singhania Dr. Vinod K Singhania, Taxmann
- Income Tax by T.M. Manorahan, Snow White

**Indirect Taxation Paper II**

- GST Bare Act 2017
- GST Law & Practice - V.S Datey (6th Edition)
- GST Laws – National Academy of Customs, Indirect Tax
- Indirect Taxes by V.S.Datey, Taxmann Service Tax by S.S.Gupta, Taxmann
- Indirect Taxes by V.S.Balchandra, Sultanchand

**Syllabus of courses of T. Y. B. Com Programme  
(With effect from the Academic Year 2025-2026)**

**I.C Major Related Electives  
4 Business Optimization Techniques I  
(3 Credits)**

**Semester V**

<b>I.C Major Related Electives</b>	
<b>4. Business Optimization Techniques I (3 Credits)</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives:</b>	
CObj 1	To understand and apply replacement models for optimizing maintenance and resource decisions.
CObj 2	To understand the formulation and applications of transportation problems in business.
CObj 3	To understand the principles of inventory management and the significance of stock optimization in business.
<b>Course Outcomes:</b>	
COut 1	Learners will develop optimal replacement policies based on cost and efficiency.
COut 2	Learners will create cost-effective logistics strategies by optimizing transportation models.
COut 3	Learners will develop effective inventory policies to address business needs.

**Modules at a Glance**

<b>Business Optimization Techniques I</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
<b>1.</b>	<b>Introduction to Business Optimization and Replacement Models</b>	<b>15</b>
<b>2.</b>	<b>Transportation and Logistics Models</b>	<b>15</b>
<b>3.</b>	<b>Inventory Management Models</b>	<b>15</b>
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
1	<b>Introduction to Business Optimization and Replacement Models</b>
	<p><b>Introduction to Business Optimization and Operations Research:</b> Definition, Characteristics, Techniques, Application Areas in Business, Commerce and Industry, Limitations.</p> <p><b>Replacement Models:</b> Definition and importance in decision-making. Applications in asset management, maintenance, and workforce planning. Types of replacement situations. Criteria for replacement decisions.</p> <p><b>Replacement of Equipment That Deteriorates Over Time:</b> Replacement policies for items with gradual deterioration. Economic retentive period: Retention versus replacement of old equipment. Models assuming the value of money: (i) Constant (ii) Changing over time.</p> <p><b>Replacement of Items That Fail:</b> Individual replacement policy. Group replacement policy for cost efficiency.</p>
2	<b>Transportation and Logistics Models</b>
	<p>Definition, Mathematical Formulation Concepts of Solution, Feasible solution, Basic feasible solution, Optimal, and multiple solutions. Initial Basic Feasible Solution using (i) North-West Corner rule. (ii) Matrix Minima Method. (iii) Vogel's Approximation Method. Optimal Solution by MODI Method.</p> <p>Optimality test, Improvement procedure. Problems involving unique solutions, multiple solutions, degeneracy, maximization, prohibited route(s), production costs, and unbalanced problems. Transshipment Problem.</p>
3	<b>Inventory Management Models</b>
	<p>Introduction to Inventory Problem Deterministic Models: Single-item static EOQ models for (i) Constant rate of demand with instantaneous replenishment, with and without shortages. (ii) Constant rate of demand with a uniform rate of replenishment, with and without shortages. (iii) Constant rate of demand with instantaneous replenishment without shortages, with at most two price breaks. Probabilistic models: Single period with (i) Instantaneous demand (discrete and continuous) without setup cost. (ii) Uniform demand (discrete and continuous) without set-up cost.</p>

**Note:**

1. Theory 02 lectures per week.
2. Practical batch-wise, 01 practical = 02 theory lectures per week.
3. 6 Practicals are to be completed in each semester.

**Business Optimization Techniques I**  
**Question Paper Pattern**  
**(Academic Year: 2025-26)**

**Internal Examination & Semester End Examination - 100 Marks**

**A) Internal Assessment: 40 Marks**

- 6 Practicals to be performed using MS-Excel /R /Python /Scilab /MATLAB /TORA /Any other suitable software.
- Practical Examination Pattern - Duration 1 and a half hours per batch.
- A certified copy of the journal is essential to appear for the practical examination.

Sr. No.	Component	Marks
01	Replacement Model	10
02	Transportation & Logistics Model	10
03	Inventory Management Model	10
04	Journal	5
05	Viva	5
<b>Total</b>		<b>40</b>

**B) Semester End Examination (SEE): 60 Marks**

**All questions are compulsory.**

**Duration - 2 Hours**

Question No.	Particulars	Marks
Q1. (All modules)	Objective type	12 (4+4+4) Marks
Q2. (Module I)	Attempt any <b>ONE</b> of the following.	12 Marks
Q3. (Module II)	Attempt any <b>ONE</b> of the following.	12 Marks
Q4. (Module III)	Attempt any <b>ONE</b> of the following.	12 Marks
Q5. (All modules)	Attempt any <b>TWO</b> of the following.	12 Marks
<b>Total</b>		<b>60 Marks</b>

**Note:** Questions No. 2, 3, & 4 may be divided into sub-questions of 6/6 marks each or one full question of 12 Marks.

**Reference Books:**

- 1) K. Swarup, P.K. Gupta, and M. Mohan, Operations Research, S. Chand, 1978.
- 2) J.K. Sharma, Operations research: Theory and applications, Macmillan Publishers India, 1997.
- 3) P. K. Gupta and D.S. Hira, Operations research, S. Chand Limited, 1992.
- 4) H.A. Taha, Operations research: An introduction, Macmillan, 1976.
- 5) N.D. Vohra, Quantitative techniques in management, 3e, McGraw-Hill Education (India) Pvt Limited, 2006.

**Syllabus of courses of T. Y. B. Com Programme  
(With effect from the Academic Year 2025-2026)**

**I.C Major Related Electives**

**4. Business Optimization Techniques II  
(3 Credits)**

**Semester VI**

<b>I.C Major Related Electives</b>	
<b>4. Business Optimization Techniques II (3 Credits)</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives:</b>	
CObj 1	To apply project scheduling techniques like PERT and CPM to determine critical paths and manage project timelines.
CObj 2	To understand the basic elements and types of queuing models and their applications in various industries.
CObj 3	To analyze the concept of duality and its economic implications in optimization problems.
<b>Course Outcomes:</b>	
COut 1	Learners will evaluate how updates to project schedules affect overall project timelines and costs.
COut 2	Learners will analyze the efficiency of queuing systems and suggest improvements based on their performance.
COut 3	Learners will evaluate how changes in cost, demand, and resources impact the optimal solution.

**Modules at a Glance**

<b>Business Optimization Techniques II</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
<b>1.</b>	<b>Network Models</b>	<b>15</b>
<b>2.</b>	<b>Queuing Models</b>	<b>15</b>
<b>3.</b>	<b>Advance Linear Programming Models</b>	<b>15</b>
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
1	<b>Network Models</b>
	Concept of the project as an organized effort with time management. Objective and Outline of the techniques. Diagrammatic representation of activities in a project: Gantt Chart and Network Diagram. Slack time and Float times. Determination of Critical Path. Probability consideration in project scheduling. Project cost analysis. Updating.
2	<b>Queuing Models</b>
	Basic elements of the Queuing model. Roles of the Poisson and Exponential distributions. Derivation of Steady-state probabilities for the birth and death process. Steady-state probabilities and various average characteristics for the following models: (i) (M/M/1) : (GD/ $\infty$ / $\infty$ ) (ii) (M/M/1) : (GD/ N / $\infty$ ) (iii) (M/M/c) : (GD/ $\infty$ / $\infty$ ) (iv) (M/M/c) : (GD/ N / $\infty$ ) (v) (M/M/ $\infty$ ) : (GD/ $\infty$ / $\infty$ ).
3	<b>Advance Linear Programming Models</b>
	<b>Linear Programming Revision:</b> Mathematical Formulation: Maximization & Minimization. Concepts of Solution, Feasible Solution, Basic Feasible Solution, Optimal Solution. Graphical Solution. Simplex method. Big M method. <b>(No questions to be asked.)</b> <b>Duality:</b> Concept of Duality. It's used in solving L.P.P. Relationship between optimum solutions to Primal and Dual. Economic interpretation of Dual. Dual Simplex Method Algorithm. Solution of LPP using Dual Simplex Algorithm. <b>Post Optimality:</b> Sensitivity Analysis. Effect on the optimal solution to the LPP and improvement in the solution due to (i) Change in cost coefficient, (ii) Change in the element of requirement vector, (iii) Addition/deletion of a variable, (iv) Addition/deletion of a constraint.

**Note:**

1. Theory 02 lectures per week.
2. Practical batch-wise, 01 practical = 02 theory lectures per week.
3. 6 Practicals are to be completed in each semester.

### 3.5 Business Optimization Techniques II

#### *Question Paper Pattern* (Academic Year: 2025-26)

#### Internal Examination & Semester End Examination - 100 Marks

##### A) Internal Assessment: 40 Marks

- 6 Practicals to be performed using MS-Excel /R /Python /Scilab /MATLAB /TORA /Any other suitable software.
- Practical Examination Pattern - Duration 1 and a half hours per batch.
- A certified copy of the journal is essential to appear for the practical examination.

Sr. No.	Component	Marks
01	Network Models	10
02	Queuing Models	10
03	Linear Programming Model	10
04	Journal	5
05	Viva	5
<b>Total</b>		<b>40</b>

##### B) Semester End Examination (SEE): 60 Marks

All questions are compulsory.

Duration - 2 Hours

Question No.	Particulars	Marks
Q1. (All modules)	Objective type	12 (4+4+4) Marks
Q2. (Module I)	Attempt any <b>ONE</b> of the following.	12 Marks
Q3. (Module II)	Attempt any <b>ONE</b> of the following.	12 Marks
Q4. (Module III)	Attempt any <b>ONE</b> of the following.	12 Marks
Q5. (All modules)	Attempt any <b>TWO</b> of the following.	12 Marks
<b>Total</b>		<b>60 Marks</b>

**Note:** Questions No. 2, 3, & 4 may be divided into sub-questions of 6/6 marks each or one full question of 12 Marks.

**Reference Books:**

- 1) K. Swarup, P.K. Gupta, and M. Mohan, Operations Research, S. Chand, 1978.
- 2) J.K. Sharma, Operations research: Theory and applications, Macmillan Publishers India, 1997.
- 3) P. K. Gupta and D.S. Hira, Operations research, S. Chand Limited, 1992.
- 4) H.A. Taha, Operations research: An introduction, Macmillan, 1976.
- 5) N.D. Vohra, Quantitative techniques in management,3e, McGraw-Hill Education (India) Pvt Limited, 2006.

**Syllabus of courses of TY B. Com Programme  
(With effect from the Academic Year 2025-2026)**

**2. Minor Courses  
Business Economics Paper V & VI (3 Credits)**

**Semester V**

<b>2. Minor Courses</b>	
<b>Business Economics- V (3 Credits)</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	Identify and understand the fundamental features of the Indian economy, including its classification as underdeveloped and developing, and to recall the key milestones in economic planning from the Planning Commission to NITI Aayog.
CObj 2	Explain sector-wise trends and issues in agriculture, industry, service, and external sectors, emphasizing their roles, policies, and challenges.
CObj 3	Analyze the impact of policy reforms such as the New Economic Policy (1991), Make in India, and disinvestment on the Indian economy's modernization and global competitiveness.
CObj 4	Examine the current challenges facing the Indian economy, such as inflation, poverty, unemployment, and regional inequality, by evaluating their causes, trends, and associated government measures.
CObj 5	Assess the effectiveness of government policies and initiatives aimed at addressing key economic challenges, including poverty alleviation, employment generation, and income inequality reduction.
CObj 6	Develop policy recommendations and strategic frameworks for sustainable growth, sectoral improvement, and alignment with global goals like the Sustainable Development Goals (SDGs).
<b>Course Outcomes</b>	
COut 1	Identify the basic features of the Indian economy and differentiate between its status as an underdeveloped and a developing economy.
COut 2	Describe the transition from the Planning Commission to NITI Aayog, emphasizing the objectives of economic growth, self-reliance, employment generation, and poverty alleviation.
COut 3	Examine the influence of the New Economic Policy (1991), Disinvestment Policy, and Make in India initiative on India's economic reforms and industrial development.
COut 4	Assess India's achievements and challenges in progressing toward the Sustainable Development Goals (SDGs), with a focus on economic and social dimensions.
COut 5	Develop strategic recommendations to enhance India's economic policies, ensuring they align with the Sustainable Development Goals (SDGs) while fostering inclusive growth and improving global competitiveness.

COout 6	Identify key features of the National Agriculture Policy, pricing mechanisms, and financing frameworks in Indian agriculture.
COout 7	Explain the role and impact of large-scale industries, foreign capital (FDI and FII), and the MSME sector in India's industrial growth since 2007.
COout 8	Analyze the trends, performance, and challenges in India's service sector, with a particular focus on the banking industry.
COout 9	Assess the role and significance of India's external sector, including its composition, direction, and evolving trends in the global economy.
COout 10	Formulate policy suggestions to strengthen the agricultural, industrial, and service sectors, ensuring sustainable growth and alignment with global economic trends.
COout 11	Recall key concepts such as inflation, poverty, unemployment, and regional inequality, along with their indicators like the Wholesale Price Index (WPI) and Consumer Price Index (CPI).
COout 12	Explain the causes and consequences of poverty, unemployment, and income inequality in India, along with government initiatives like MGNREGS and anti-inflationary policies.
COout 13	Analyze the trends and patterns of inflation, poverty, unemployment, and regional inequality in India, and evaluate the effectiveness of various government policies aimed at addressing these issues.
COout 14	Assess the impact of income inequality, inflation targeting, and poverty alleviation measures on India's socio-economic development.
COout 15	Design recommendations for policy interventions to mitigate inflation, reduce poverty and unemployment, and address regional income disparities, ensuring inclusive and sustainable development.

**Modules at a Glance**

<b>Business Economics - V</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Overview of Indian Economy	15
2	Sector-wise trends and issues	15
3	Current challenges facing Indian Economy	15
<b>Total No. of Lectures:</b>		<b>45</b>

<b>Sr. No.</b>	<b>Modules</b>
<b>1</b>	<b>Overview of Indian Economy</b>
	<p>A. <b>Basic Features of Indian economy:</b> India - an underdeveloped economy vs India- a developing economy</p> <p>B. <b>The evolution of economic planning in India:</b> Planning Commissions to Niti Aayog (The story of growth, self – reliance, employment generation, inequality reduction, poverty removal, modernization and competitiveness)</p> <p>C. <b>Policy reforms-</b> New Economic Policy 1991, Disinvestment policy, Make in India</p> <p>D. <b>SDGs and India</b></p>
<b>2</b>	<b>Sector-wise trends and issues</b>
	<p>A. <b>Agriculture-</b> National agriculture policy, pricing and finance</p> <p>B. <b>Industry-</b> Relative roles of large scale industries post reforms. The role and forms of foreign capital (Foreign Institutional Capital, Foreign Direct Investment.), Micro, Small and Medium Enterprises [MSME sector] since 2007</p> <p>C. <b>Service sector-</b> Role, trends and performance; Banking Industry- recent trends, issues and challenges.</p> <p>D. <b>External sector-</b> Role, importance, trends, composition &amp; direction</p>
<b>3</b>	<b>Current challenges facing Indian Economy</b>
	<p>A. <b>Inflation-</b>Wholesale Price Index, Consumers Price Index, Anti-Inflationary Policy of the government, Inflation Targeting</p> <p>B. <b>Poverty-</b> Concept of poverty, Causes of poverty, Absolute vs Relative poverty, Measures for poverty alleviation</p> <p>C. <b>Unemployment-</b> Nature and Trends of unemployment in India, Causes of unemployment, Government Initiatives for Reducing Unemployment in India- MGNREGS</p> <p>D. <b>Regional inequality:</b> Causes of Income Inequality, Methods to measure Income Inequality, Government Policies and Measures</p>

## Semester VI

2. Minor Courses	
Business Economics VI ( 3 Credits)	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	Define key concepts and theories of international economics, including the Community Indifference Curve, Offer Curve, Ricardo's Theory of Comparative Costs, and the Heckscher-Ohlin Theory.
CObj 2	Explain the structure of Trade Policies and analyze the pros and cons of Free Trade and Protectionism, including the effects of Tariff and Non-Tariff Barriers.
CObj 3	Apply the principles of offer curves to understand gains from international trade and evaluate how different trade policies influence global trade relations.
CObj 4	Compare Regionalism and Multilateralism, and analyze the role and impact of trade blocs like EU, SAFTA, NAFTA, and ASEAN on international trade.
CObj 5	Critically evaluate recent developments in WTO agreements such as TRIPS, TRIMS, and GATS, and assess the roles of the IMF and the World Bank in facilitating world trade.
CObj 6	Design strategies to address BOP disequilibrium by applying knowledge of its causes and corrective measures, while proposing solutions for effective foreign exchange rate management under a managed flexible exchange rate system.
Course Outcomes	
COut 1	Define the fundamental concepts of international economics, including the Community Indifference Curve and Offer Curve.
COut 2	Explain the theories of international trade, such as Ricardo's Theory of Comparative Costs and the Heckscher-Ohlin Theory, and interpret their key assumptions and principles.
COut 3	Analyze and illustrate the gains from international trade between two countries in various trade scenarios.
COut 4	Compare and contrast Ricardo's Theory and the Heckscher-Ohlin Theory, focusing on their approaches to explaining international trade patterns and their implications for global trade.
COut 5	Critically evaluate the assumptions and limitations of the Community Indifference Curve and Offer Curve in explaining international trade dynamics and economic welfare.
COut 6	Define key trade policies, including Free Trade and Protection, and explain Tariff and Non-Tariff Barriers along with their types and effects.
COut 7	Describe the differences between Regionalism and Multilateralism, and analyze the role of major trade blocs such as the EU, SAFTA, NAFTA, and ASEAN in global trade.

COut 8	Examine the recent developments in TRIPS, TRIMS, and GATS under the WTO, and apply this understanding to evaluate their impact on global trade.
COut 9	Compare the roles of the IMF and the World Bank in facilitating international trade, and analyze their contributions to the economic development of member countries.
COut 10	Critically assess the pros and cons of Free Trade versus Protectionist Policies, considering their implications for economic growth, employment, and global trade relations.
COut 11	Define and explain the Balance of Payments (BOP), including its structure and the meaning of disequilibrium in BOP.
COut 12	Describe the types of BOP disequilibrium, analyze their causes, and outline measures to correct these imbalances.
COut 13	Illustrate how the equilibrium rate of exchange is determined in the foreign exchange market, and explain the functions of this market in global trade.
COut 14	Examine the role of the Central Bank in managing foreign exchange rates, with a focus on India's managed flexible exchange rate system.
COut 15	Critically assess the effectiveness of different measures used to address BOP disequilibrium and evaluate the impact of Central Bank policies on exchange rate stability.

**Modules at a Glance**

<b>Business Economics- VI</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to International Economics	15
2	Trade Policy and Trade negotiations	15
3	Concept of Balance of payments and Foreign Exchange Market	15
<b>Total No. of Lectures:</b>		<b>45</b>

<b>Sr. No.</b>	<b>Modules</b>
<b>1</b>	<b>Introduction to International Economics</b>
	<p>A. <b>Introduction-</b> Nature and scope of International Economics</p> <p>B. <b>Basic concepts:</b> - Community Indifference Curve, offer curve</p> <p>C. <b>Theories of International Trade</b> - Ricardo's Theory of Comparative Costs and Heckscher- Ohlin Theory.</p> <p>D. <b>Understanding gains from International trade using Offer Curves</b></p>
<b>2</b>	<b>Trade Policy and Trade negotiations</b>
	<p>A. <b>Trade Policy</b> –Free Trade and Protection – Pros and Cons</p> <p>B. <b>Tariff and Non-Tariff Barriers-</b> Meaning, Types and Effects</p> <p>C. <b>Regionalism vs Multilateralism-</b> Trade Blocs- EU, SAFTA, NAFTA, ASEAN.</p> <p>D. <b>WTO-</b> Recent Developments in TRIPS, TRIMS and GATS; <b>Role of IMF and World Bank in in world trade</b></p>
<b>3</b>	<b>Concept of Balance of payments and Foreign Exchange Market</b>
	<p>A. <b>Balance of Payment-</b> Meaning, Structure</p> <p>B. <b>Types of BOP Disequilibrium-</b> Causes and measures to correct the disequilibrium in Balance of Payments</p> <p>C. <b>Foreign Exchange Market-</b> Meaning, Functions, Determination of Equilibrium Rate of Exchange.</p> <p>D. <b>Role of Central Bank in foreign exchange rate management-</b> Managed flexible exchange rate system of India</p>



**Reference Books ( with Chapters):****Semester-V:****Essential Readings:**

1. Karthik Muralidharan, Accelerating India's Development: A State-Led Roadmap for Effective Governance, 2024
2. Uma Kapila, Indian Economy Since Independence, Academic Foundation (1 January 2020); Academic Foundation
3. Kumar, Dharma (2005) ed the article on The Indian Economy 1970 to 2003 in revised version of CEHI Vol II
4. Goyal, Ashima(ed) (2015 ) A Concise handbook of Indian Economy in the 21st Century .OUP
5. Goyal, A. (Ed.). (2019). A Concise Handbook of the Indian Economy in the 21st Century. Oxford University Press.
6. Pulapre Balakrishnan, 2007, "The Recovery of India: Economic Growth in the Nehru Era", Economic and Political Weekly, November
7. Rakesh Mohan, 2019, Moving India to a new Growth Trajectory: Need for a Comprehensive Big Push, Brookings India, Section 1 and 2, 9-30.
8. Ahluwalia, M. S., 2019, "India's economic reforms: Achievements and Next Steps", Asian Economic Policy Review, 14(1), 46-62.
9. James, K.S., & Srinivas Goli, 2016, "Demographic Changes in India: Is the Country Prepared for the Challenge?" Brown Journal of World Affairs, Fall/Winter 2016, Volume XXIII, Issue I.
10. Desai, S., 2015, "Demographic deposit, dividend and debt", The Indian Journal of Labour Economics, 58, 217-232
11. Arvind Subramanian and Josh Felman (2021) India's Stalled Rise-How the State Has Stifled Growth, Foreign Affairs 14.12. 2021
12. Thomas, J. J. (2020). 'Labour Market Changes in India, 2005–18', Economic and Political Weekly, 55(34), 57
13. Ruddar Dutt and KPM Sundharam: Indian Economy, S Chand Publishing (latest edition)
14. V, K. Puri. & S.K. Mishra, Indian Economy (latest edition), Himalaya Publishing House
15. Economic Survey, (Recent years), GOI

**Advanced Readings:**

1. Uma Kapila, Indian Economy: Performance and Policy (latest edition),
2. Jagdish Bhagwati and Arvind Panagariya, India's Tryst with Destiny, Collins (November 2012)
3. Ahluwalia and Little (ed): India's Economic Reforms and Development, OUP, 2012
4. Pulapre Balakrishnan, 2007, the Recovery of India: Economic Growth in the Nehru Era, Economic and Political Weekly, November 2007
5. Rakesh Mohan, 2008, —Growth Record of Indian Economy: 1950-2008. A Story of Sustained Savings and Investment
6. Economic and Political Weekly

**Semester-VI:**

**Essential Readings:**

1. B. Sodersten, and G. Reed (1994) : International Economics , Macmillan, London, 3rd edition.
2. C.P. Kindleberger, International Economics, Homewood
3. D.N Dwivedi, International Economics theory and policy, 2013
4. Dominick Salvatore, International Economics, John Wiley & sons, Inc (latest print)
5. Francis Cheunilam, International Economics Tata McGraw, Hill Publishing Co.Ltd. New Delhi, July 2020
6. M.L. Jhingan – International Economics – Vrinda publication Pvt. Ltd – Delhi, 2016

**Advanced Readings:**

1. Paul R Krugman, Maurice Obstfeld and Marc Melitz, International Economics: Theory and Policy. Pearson. 10th Edition 2015 Global Edition.
2. <https://europa.eu/>
3. asean.org
4. <https://econpapers.repec.org/>
5. Economic Survey(Recent years), GOI
6. World Development Report (Recent years)

**Syllabus of courses of T. Y. B. Com Programme  
(With effect from the Academic Year 2025-2026)**

**3. Vocational Courses**

**Computer Applications I**

**(3 Credits)**

**Semester V**

<b>3. Vocational Courses</b>	
<b>3.1 Computer Applications I (3 Credits)</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives:</b>	
CObj 1	To understand Python programming concepts and solve business-related problems and data analysis tasks.
CObj 2	To apply MySQL commands and queries for managing and manipulating business data.
CObj 3	To analyze business data using Power BI for effective decision-making and visualization.
<b>Course Outcomes:</b>	
COut 1	Learners will apply Python programming skills to solve business problems, and perform data analysis.
COut 2	Learners will apply SQL queries to manage databases and analyze business data.
COut 3	Learners will create visualizations and present data-driven insights to support business decision-making.

### Modules at a Glance

Computer Applications I (3 Credits)		
Sr. No.	Modules	No. of Lectures
1.	Python Fundamentals	15
2.	Introduction to MySQL	15
3.	Business Intelligence using Power BI	15
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
1	Python Fundamentals
	<p><b>Introduction to Python:</b> What is Python? Why Python? Applications in business and data analysis. Installation and Setup: IDLE, Jupyter Notebook (optional). Basic Syntax and Structure. Running Python Scripts.</p> <p><b>Variables and Data Types:</b> Numbers (Integers, Floats), Strings, Booleans. Type Conversions (covering both explicit and implicit conversions). Operators (Arithmetic, Comparison, Logical, and Assignment).</p> <p><b>Control Flow:</b> Conditional Statements (if, else, elif), Loops (for, while).</p> <p><b>Functions:</b> Defining Functions, Function Parameters and Arguments, Return Values, Scope of Variables (local vs. global scope).</p> <p><b>Lists and Tuples:</b> Creating Lists and Tuples, Accessing Elements, Slicing, List Operations (append, insert, remove, etc.), Tuple Operations.</p> <p><b>Dictionaries:</b> Creating Dictionaries, Accessing Values, Adding and Removing Key-Value Pairs, Dictionary Methods.</p> <p><b>Input and Output:</b> Taking Input from the User, Printing Output to the Console, File I/O (Reading and Writing Files).</p> <p><b>Exception Handling:</b> Try-Except Blocks, Raising Exceptions, and Custom error messages to aid debugging.</p>
2	Introduction to MySQL
	<p><b>Introduction:</b> Overview of SQL and its importance in data management. Purpose and advantages of SQL in business applications. Key rules and processes in SQL.</p> <p><b>Getting Started with MySQL Workbench:</b> Overview, Installation, User Interface. Creating and Managing Databases, Creating a Schema, Table Management.</p> <p><b>MySQL Basics:</b> Statements (Schema Statements, Data statements, Transaction statements), Names (table &amp; column names), Data types (Char, Varchar, Text, Mediumtext, Longtext, Smallint, Bigint, Boolean, Decimal, Float, Double, Date, Date Time, Timestamp, Year, Time), Constraints (PRIMARY KEY, FOREIGN KEY, UNIQUE, DEFAULT, NOT NULL).</p>

	<p><b>MySQL Commands:</b> Create Database, Create Table, Describe Table, Alter Table: ADD, MODIFY data type, MODIFY constraints, ADD UNIQUE and DEFAULT constraints, Drop Table. Data Manipulation: INSERT, UPDATE, DELETE.</p> <p><b>MySQL Query:</b> SELECT, Renaming Columns, DISTINCT, WHERE Clause, Membership Operator (IN), ORDER BY, Handling NULL Values, LIKE for Substring Pattern Matching.</p> <p><b>MySQL Functions:</b> Single Row Functions: Numeric Functions: Arithmetic operations and mathematical functions. String Functions: Operations on text, such as concatenation, and length. Date and Time Functions: Date manipulation and calculations. Aggregate Functions (Multiple Row Functions): COUNT, SUM, AVG, MAX, MIN. GROUP BY for grouping data for aggregation.</p>
<b>3</b>	<b>Business Intelligence using Power BI</b>
	<p><b>Introduction:</b> What is Business Intelligence? Definition and its role in modern decision-making Importance of BI in business settings and applications. Overview of Power BI: Basic interface, navigation, and key features.</p> <p><b>Connecting to Data Sources:</b> Connecting to Excel, CSV files, SQL databases, and other sources. Understanding the workspace, views, and key components in both tools.</p> <p><b>Data Preparation and Cleaning:</b> Importing data from various sources and managing multiple data tables. Data Cleaning: Handling missing values, removing duplicates, and dealing with outliers Formatting data for consistency. Data Transformation: Creating calculated fields and parameters Transforming data into formats suitable for analysis.</p> <p><b>Data Visualization:</b> Basic Visualizations: Creating bar charts, line charts, and pie charts. Advanced Visualizations: Building dashboards and story points. Using maps and geographic visualizations. Customizing Visualizations: Formatting, colors, and labels.</p> <p><b>Data Analysis and Insights:</b> Data Analysis Techniques: Using filters, slicers, and parameters. Performing calculations and aggregations. Data Storytelling: Creating compelling narratives with data. Presenting findings effectively.</p>

**Note:**

1. Theory 02 lectures per week.
2. Practical batch wise, 01 practical = 02 theory lectures per week.
3. 12 Practical's are to be completed in each semester.

### 3.1 Computer Applications I

*Question Paper Pattern*  
(Academic Year: 2025-26)

**Internal Examination & Semester End Examination - 100 Marks**

**A) Internal Assessment: 40 Marks**

Sr. No.	Particulars	Marks
1.	Class test (online/ offline)	20 Marks
2.	Class test/ Assignment/ Project	20 Marks
<b>Total</b>		<b>40 Marks</b>

**B) Semester End Examination (SEE): 60 Marks**

**Practical Examination Pattern - Duration 2 hours per batch.**

**A certified copy of the journal is essential to appear for the practical examination.**

Sr. No.	Component	Marks
01	Python Programming	15
02	MySQL	15
03	Business Intelligence (Power BI)	15
04	Journal	10
05	Viva	5
<b>Total</b>		<b>60</b>

**Reference Books:**

- 1) E. Balaguruswamy, Introduction to computing and problem solving using python, 1st ed., McGraw Hill Education, New Delhi, India, July 2016.
- 2) Anurag Gupta and G. Biswas, Python programming: Problem-solving, packages, and libraries, 1st ed., McGraw Hill Education, New Delhi, India, August 2019.
- 3) David Starchman and Real Python Team, Python basics: A practical introduction to python 3, Real Python, Online, 2020.
- 4) Alan Beaulieu, Learning sql, 2nd ed., O'Reilly Media, Sebastopol, CA, USA, April 2009.
- 5) Seyed M. M. and Hugh Williams, Learning mysql, O'Reilly Media, Sebastopol, CA, USA, 2007.
- 6) T. Pettit and S. Cosentino, The mysql workshop, Packt Publishing, 2022.
- 7) D. Clark, Beginning power bi: A practical guide to self-service data analytics with excel 2016 and power bi desktop, Apress, 2017.
- 8) A. Ferrari and M. Russo, Introducing microsoft power bi, Introducing, Pearson Education, 2016.
- 9) B. Jones, Communicating data with tableau: Designing, developing, and delivering data visualizations, O'Reilly Media, 2014.
- 10) A. Loth, N. Vogel, and S. Sparkes, Visual analytics with tableau, Wiley, 2019.

**Syllabus of courses of T. Y. B. Com Programme  
(With effect from the Academic Year 2025-2026)**

**3. Vocational Courses**

**Computer Applications II**

**(3 Credits)**

**Semester VI**

<b>3. Vocational Courses</b>	
<b>3.1 Computer Applications II (3 Credits)</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives:</b>	
CObj 1	To develop a foundational understanding of Python libraries for data manipulation, visualization, and analysis.
CObj 2	To equip learners with advanced SQL techniques and MySQL database management for complex queries and transactions.
CObj 3	To apply R programming to analyze and visualize business data for informed decision-making.
<b>Course Outcomes:</b>	
COut 1	Learners will apply Python libraries to create, manipulate, and visualize data for effective analysis and insights.
COut 2	Learners will create data-driven projects using advanced MySQL techniques to solve business problems.
COut 3	Learners will be able to analyze business datasets, apply statistical models, and visualize results to make informed business decisions.

**Modules at a Glance**

<b>Computer Applications II</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
<b>1.</b>	<b>Python Libraries</b>	<b>15</b>
<b>2.</b>	<b>Advance MySQL Techniques</b>	<b>15</b>
<b>3.</b>	<b>Business Analytics using R</b>	<b>15</b>
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
1	<b>Python Libraries</b>
	<p><b>Introduction to Standard Libraries:</b> Overview of Standard Libraries in Python, Commonly Used Libraries (e.g., math, datetime), Accessing Pre-installed Libraries and Their Functionalities.</p> <p><b>Installing Third-Party Libraries with pip:</b> Introduction to pip as Python's Package Installer, Installing pip and Managing Python Packages, Using pip to Install Popular Libraries.</p> <p><b>NumPy:</b> Array Creation and Data Types, Array Operations (Arithmetic, Aggregations), Indexing and Slicing Arrays, Universal Functions (e.g., Mathematical Operations), Basic Linear Algebra Operations (Matrix Multiplications, Dot Products) (Optional).</p> <p><b>Pandas:</b> Series and DataFrames, Data Import and Export (e.g., CSV, Excel) Data Cleaning and Manipulation (Filtering, Sorting, Grouping), Basic Data Visualization.</p> <p><b>Matplotlib:</b> Basic Plot Types (Line, Bar, Scatter), Customizing Plots: Titles, Labels, Colors, Creating Subplots and Multi-plot Layouts, 3D Plotting Basics (Optional).</p> <p><b>Scikit (Optional):</b> Simple Linear Regression: Building Models and Interpreting Results. Introduction to Classification and Clustering Algorithms: Overview of Classification Methods, and Clustering Techniques.</p>
2	<b>Advance MySQL Techniques</b>
	<p><b>SQL Operators and Set Operations:</b> Arithmetic Operators: +, -, *, /. Comparison Operators: =, &lt;, &gt;, &lt;=, &gt;=, &lt;&gt;. Logical Operators: AND, OR, NOT. Operations on Relations: UNION, INTERSECT, MINUS, Cartesian Product.</p> <p><b>SQL Joins:</b> INNER JOIN, LEFT JOIN, RIGHT JOIN, FULL JOIN, and Cross Join (Cartesian Product).</p> <p><b>Views and Indexing:</b> Purpose and advantages, Creating, updating, and managing.</p> <p><b>Database Transactions:</b> Understanding transactions and ACID properties. Implementing transaction control with COMMIT, ROLLBACK.</p> <p><b>Basic Data Import/Export: Importing Data:</b> Using Workbench to import CSV files into tables. <b>Exporting Data:</b> Exporting tables or query results to CSV/Excel.</p> <p><b>Backup and Recovery:</b> Create backups of databases using Workbench (Dump Data). Restoring databases from backups. Handling simple recovery scenarios (e.g., accidental deletion of a table).</p> <p><b>Python-MySQL Connectivity:</b> Connecting Python to MySQL: Using mysql-connector-python. Basic CRUD Operations in Python: Create, Read, Update, Delete. Error Handling and Closing Connections.</p>

3	Business Analytics using R
	<p><b>Introduction:</b> What is Business Analytics? Role of R in business and research, Setting up R Studio. Basics of R for Data Analysis, Working with vectors, lists, and data frames. Importing and exporting datasets. Calculating descriptive statistics: mean, median, mode, standard deviation. Visualizing data: bar plots, scatter plots, box plots. Data Cleaning and Preparation: Handling missing values, Filtering and subsetting data, Preparing datasets for analysis.</p> <p><b>Statistical Testing:</b> Understanding hypotheses in business. Introduction to t-tests (practical focus: interpreting outputs). One-way ANOVA: comparing groups, Real-world business scenarios (e.g., comparing sales strategies)</p> <p><b>Correlation and Regression Analysis:</b> Understanding relationships between variables, Interpreting correlation results for business insights. Simple Linear Regression: Identifying and interpreting trends Business applications (e.g., sales prediction). Multiple Linear Regression: Adding variables to improve predictions Interpretation in the context of business scenarios.</p> <p><b>Reporting:</b> Structuring reports. Use of RMarkdown to create professional outputs. Case study: end-to-end business problem analysis. Group activity: analyze a provided dataset and prepare a business report (Optional)</p>

**Note:**

1. Theory 02 lectures per week.
2. Practical batch wise, 01 practical = 02 theory lectures per week.
3. 12 Practical's are to be completed in each semester.

### 3.1 Computer Applications II

***Question Paper Pattern***  
***(Academic Year: 2025-26)***

**Internal Examination & Semester End Examination - 100 Marks**

**A) Internal Assessment: 40 Marks**

Sr. No.	Particulars	Marks
1.	Class test (online/ offline)	20 Marks
2.	Class test/ Assignment/ Project	20 Marks
<b>Total</b>		<b>40 Marks</b>

**B) Semester End Examination (SEE): 60 Marks**

**Practical Examination Pattern - Duration 2 hours per batch.**

**A certified copy of the journal is essential to appear for the practical examination.**

Sr. No.	Component	Marks
01	Python Programming	15
02	MySQL	15
03	Business Analytics	15
04	Journal	10
05	Viva	5
<b>Total</b>		<b>60</b>

**Reference Books:**

- 1) E. Balaguruswamy, Introduction to computing and problem solving using python, 1st ed., McGraw Hill Education, New Delhi, India, July 2016.
- 2) Anurag Gupta and G. Biswas, Python programming: Problem-solving, packages, and libraries, 1st ed., McGraw Hill Education, New Delhi, India, August 2019.
- 3) David Starchman and Real Python Team, Python basics: A practical introduction to python 3, Real Python, Online, 2020.
- 4) Alan Beaulieu, Learning sql, 2nd ed., O'Reilly Media, Sebastopol, CA, USA, April 2009.
- 5) Seyed M. M. and Hugh Williams, Learning mysql, O'Reilly Media, Sebastopol, CA, USA, 2007.
- 6) T. Pettit and S. Cosentino, The mysql workshop, Packt Publishing, 2022.
- 7) Umesh R. Hodeghatta and Umesha Nayak, Business analytics using r: A practical approach, McGraw-Hill Education, New York, NY, 2019.
- 8) Hadley Wickham and Garrett Grolemund, R for data science: Import, tidy, transform, visualize, and model data, O'Reilly Media, Sebastopol, CA, 2017

**Syllabus of courses of TY B. Com Programme  
(With effect from the Academic Year 2025-2026)**

**3. Vocational Courses**

**3.6 Psychology of Human Behaviour at Work Paper I & II (3 Credits)**

**Semester V**

<b>3. Vocational Courses</b>	
<b>3.2 Psychology of Human Behaviour at Work- I (3 Credits)</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To impart knowledge and understanding of the basic concepts and modern trends in the field of Psychology of Human Work Behaviour and to foster interest in the field.
CObj 2	To create awareness about the role and importance of Psychological factors and processes in the world of work.
CObj 3	To understand the fundamental concepts of motivation, focusing on morale enhancement and individual contributions to motivation.
CObj 4	To develop a comprehensive understanding of leadership and to foster leadership skills through exploration of developmental methods
<b>Course Outcomes</b>	
COut 1	The learner will be able to understand the scientific foundations of Organisational Behaviour.
COut 2	The learner will be able to identify personal dimensions of personality and attitudes.
COut 3	The learner will be able to understand the applications of Motivation concepts in Industry.
COut 4	The learner will be able to understand the evolving concept of leadership.

### Modules at a Glance

<b>3.2 Psychology of Human Behaviour at Work - I</b>		
Sr. No.	Modules	No. of Lectures
1	What is Organizational Behavior?	12
2	Individual Behavior and Organizational Behavior	12
3	Motivation Concepts and Applications	12
4	Leadership (Project)	06
	Class test	03
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
<b>1</b>	<b>What is Organizational Behavior?</b>
	Unit A- The importance of interpersonal skills and Hawthorne studies Unit B- What is OB, Disciplines that contribute to OB, Scope of OB Unit C- What managers do- functions, rules and skills Unit D- Challenges and opportunities of OB Unit E- Organizational Behavior as a practice
<b>2</b>	<b>Individual Behavior and Organizational Behavior</b>
	Unit A- What is Individual Behavior Unit B- Personality and the Big Five Personality Model Unit C- Perception and Problem solving Unit D- Attitudes and Decision making Unit E- Positive Individual traits

<b>3</b>	<b>Motivation Concepts and Applications</b>
	Unit A- Defining Motivation, Maslows's and McClelland's theory of needs Unit B- Contemporary theories of motivation- Goal setting theory, Equity theory, Organizational Justice theory Unit C- Defining Morale, Factors that affect morale Unit D- Alternative work arrangements Unit E- What the individual can do about motivation?
<b>4</b>	<b>Leadership</b>
	Unit A- Definition of leadership Unit B- Difference between Leadership and Management Unit C- Leadership as a skill Unit D- Development of leadership skill- trial and error, formal education, on-the-job experience Unit E- Mentoring for the future

## Semester VI

<b>3. Vocational Courses</b>	
<b>3.2 Psychology of Human Behaviour at Work II ( 3 Credits)</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	To understand the dynamics of groups and teams to enhance organizational performance
CObj 2	To explore the concepts of power, conflict, and negotiation and strategies for effective resolution.
CObj 3	To analyze the forces driving organizational change, approaches to managing resistance, stress, and the importance of work-life balance for employee well-being.
CObj 4	To develop essential workplace skills, positive attitudes, business etiquette, and strategies for successfully transitioning from academic environments to professional settings
<b>Course Outcomes</b>	
COut 1	The learner will be able to differentiate between groups and teams and implement techniques for effective group decision-making and team building
COut 2	The learner will be able to gain insights into workplace power dynamics, effectively manage conflicts, and apply negotiation strategies to resolve disputes and foster collaboration.
COut 3	The learner will be able to understand the importance of organizational change, effectively address resistance, manage stress, and promote a balanced approach to employee well-being.
COut 4	The learner will be able to acquire the skills and knowledge to navigate workplace challenges, including interpersonal communication, career planning, professional etiquette, and interview preparation, ensuring a smooth transition into corporate roles.

**Modules at a Glance**

<b>3.2 Psychology of Human Behaviour at Work- II</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Foundations of Group Behavior and Team Building	12
2	Power, Conflict and Negotiation	12
3	Organizational Change and Stress Management	12
4	Campus to Corporate (Project)	06
	Class Test	03
<b>Total No. of Lectures:</b>		<b>45</b>

<b>Sr. No.</b>	<b>Modules</b>
<b>1</b>	<b>Foundations of Group Behavior and Team Building</b>
	Unit A- Group, Team and their types Unit B- Difference between groups and teams Unit C- Stages of group development Unit D- Group decision making Unit E- Creating effective teams
<b>2</b>	<b>Power, Conflict and Negotiation</b>
	Unit A- Power- definition and bases of power Unit B- Gender based unequal power at the workplace Unit C- Defining conflict, transitions in conflict thought Unit D- The conflict process Unit E- Negotiation- bargaining strategies
<b>3</b>	<b>Organizational Change and Stress Management</b>

	<p>Unit A- Change and its importance, Forces of change</p> <p>Unit B- Resistance to change and overcoming resistance to change</p> <p>Unit C- Work stress- definition and sources</p> <p>Unit D- Managing stress- Individual and Organizational approach</p> <p>Unit E- Work-life balance and employee well-being</p>
<b>4</b>	<b>Campus to Corporate</b>
	<p>Unit A- Skills at workplace- Interpersonal, team, presentation and goal setting</p> <p>Unit B- Role of Attitude (Positive mental attitude, Career Planning, Stress management, Anger management)</p> <p>Unit C-Business Etiquette (Making the First Impression, Importance of Handshakes, Grooming and Personal Hygiene, Body Language, Telephone and email Etiquette)</p> <p>Unit D- Facing Interview (Preparing to face interviews, Group Discussion, Resume Building, Body language, Grooming &amp; Dressing)</p> <p>Unit E- Making transition smooth from campus to corporate</p>

\*Module 4 will be considered for Project topics (CA)\*Module 4 will be considered for Project topics (CA)

### 3.2 Psychology of Human Behaviour at Work I & II

#### *Question Paper Pattern (Academic Year: 2025-2026)*

#### **Internal Examination & Semester End Examination – 100 Marks**

##### **A] Internals-40 Marks**

I. Continuous Assessment (C.A.) = 40 marks

a. Project (20 Marks)

b. Class test (20 Marks)

##### **B] Semester End Examination (SEE)- 60 Marks**

#### **QUESTION PAPER PATTERN OF SEE**

Maximum Marks: 60 Marks

Time: 2 Hours

Note: 1) Attempt all Questions

2) All Questions carry equal marks

3) Attempt any two questions out of three in each question

<b>Question No.</b>	<b>Particulars (Nature of Questions)</b>	<b>Marks (Given)</b>
Q-1	A) Full Length Question B) Full Length Question C) Full Length Question- application based	<b>15</b>
Q-2	A) Full Length Question B) Full Length Question C) Full Length Question- application based	<b>15</b>
Q-3	A) Full Length Question B) Full Length Question C) Full Length Question- application based	<b>15</b>
Q-4	A) Full Length Question B) Full Length Question C) Full Length Question- application based	<b>15</b>
	<b>Total</b>	<b>60</b>



**Reference Books ( with Chapters)****Book for study:**

Robbins, S. P. Judge, T. A. & Vohra, N. (2013). Organizational Behavior. (15th ed.)(Fourth impression 2017), Indian subcontinent adaptation, New Delhi: Pearson Education, Dorling Kindersley India pvt ltd.

**Reference materials:**

1. Drafke, M. W., & Kossen, S. (1975). The human side of organizations. <http://cds.cern.ch/record/357950>
2. Kreitner, R and Kinicki, A. (2008) Organizational Behavior, Tenth Edition, Tata McGraw Hill Publishing Company Limited, New Delhi, India
3. Luthans, F. (2011) Organizational Behavior: An Evidenced based approach. Thirteenth Edition. New York  
Nelson, D.L. & Cooper, C.L. (2007). Positive Organizational Behavior. Sage Publications New Delhi.
4. Pareek, U (2009). Understanding Organizational Behavior. Second Edition. Oxford University Press, New Delhi
5. Schultz, D and Schultz, S.E (2006).Psychology and Work Today. Pearson Education Inc. Tenth Edition, New Jersey, USA.
6. Anderson, N, Ones, D.S, Sinangil, H.K and Viswesvarana, C (Editors) (2005).Handbook of Industrial and Organizational Psychology. Vol 1 Personnel Psychology. Sage Publications, New Delhi.
7. Anderson, N, Ones, D.S, Sinangil, H.K and Viswesvarana, C (Editors) (2005) Handbook of Industrial and Organizational Psychology. Vol 2 Organizational Psychology, Sage Publications, New Delhi.
8. Ashkanasy, N.M; Wilderom, C.P. M and Peterson, M.F Editors (2000) Handbook of Organizational Culture and Climate. Sage Publications, New Delhi.
9. Butler, M and Rose, E (2011) Introduction to Organisational Behaviour. Jaico Publishing House, Mumbai. Clegg, S., Korberger, M and Pitsis, T (2012) Managing and Organizations: An Introduction to Theory and Practice. Sage Publications, New Delhi.
10. Cooper,C.L(2011)OrganizationalHealthandWellbeing.Vol1,2,3.SagePublications,New Delhi
11. Greenberg,JandBaron,R.A(2009)Behavior in Organizations. NinthEditions. PrenticeHall India Learning Private Limited, New Delhi. Unit C-Business Etiquette (Making the First Impression, Importance of Handshakes, Grooming and Personal Hygiene, Body Language, Telephone and email Etiquette) Unit D- Facing Interview (Preparing to face interviews, Group Discussion, Resume Building, Body language, Grooming & Dressing). Unit E- Making transition smooth from campus to corporate
12. Janasz,S.C.de.,Dowd,K.OandSchneider,B.Z(2012)InterpersonalSkillsinOrganizations. 3rd edition. Tata-McGraw Hill edition. New Delhi
13. Kreitner, R, Kinicki, A and Buelens, M (1999) Organizational Behaviour. McGraw Hill Publishing Co. England
14. McShane,S.L,Glinow,MAV and Sharma,R.R(2011)OrganizationalBehavior.5thEdition, Tata McGraw Hill Education Private Limited, New Delhi.

15. Lamberton, L.H and Minor, L (2012) Human Relations: Strategies for Success. 4th Edition. Tata McGraw Hill Education Pvt Ltd, New Delhi.
16. Landy, F.J and Conte, J.M (2004) Work in the 21st Century: An Introduction to Industrial and Organizational Psychology, McGraw Hill. New York. USA
17. Lewis, Sarah (2011) Positive Psychology at Work. Wiley Blackwell, United Kingdom
18. Luthans, F (2008) Organizational Behavior. Eleventh Edition. McGraw Hill International Edition, New York.
19. Mamoria, C.B and Rao, V.S.P (2012) Personnel Management. Thirtieth Edition. Himalaya Publishing House, New Delhi.
20. Pauchant, T. C (2002) Ethics and Spirituality at Work. Quorum Books London
21. Robbins, S.P., Judge, T.A., and Sanghi, S (2009) Organizational Behavior, 13th Edition, Pearson Prentice Hall, New Delhi, India.
22. Schermerhorn, J.R Jr., Hunt, J.G, Osborn, R.N (2001) Organizational behavior, Seventh Edition, John Wiley and Sons, Inc New York
23. Shani, A.B., Chandler, D., Coget, H.F and Law, J.B (2009) Behavior in Organizations. An Experiential Approach. Ninth Edition. McGraw-Hill Irwin, New York, USA.
24. Sinha, J.B.P (2008) Culture and Organizational Behavior. Sage Publications, New Delhi, India.
25. Chotani, Vandana. (2012). Campus to Corporate- 'The Game of Transition'.
26. Kumar, A. & Usha Martin Limited. (2017). Campus to Corporate – Managing Change. In Rai Management Journal: Vol. XIII–XIII (Issue II, pp. 77–78). <https://www.jru.edu.in/wp-content/uploads/RMJ/vol-13/Arbind%20Kumar.pdf>
27. Calder, R. (2023, July 27). What College Students Need to Succeed in the Corporate World. Harvard Business Review.:- <https://hbr.org/2023/04/what-college-students-need-to-succeed-in-the-corporate-world>
28. Making the transition from campus to corporate – Explore Counselling. (n.d.). <https://explorecounselling.com/making-the-transition-from-campus-to-corporate/>

**Syllabus of courses of TY B. Com Programme  
(With effect from the Academic Year 2025-2026)**

**3. Vocational Courses**

**3.3 Introduction to Public Policy Paper I & II (3 Credits)**

**Semester V**

<b>3. Vocational Courses</b>	
<b>3.3 Introduction to Public Policy- I (3 Credits)</b>	
<b>Course Objectives and Course Outcomes</b>	
<b>Course Objectives</b>	
CObj 1	Develop a clear understanding of the rationale for government intervention in markets, including concepts like market failures, missing markets, and information asymmetry, and analyze the role of government as a market regulator.
CObj 2	Examine the roles of various political, social, economic, and cultural players such as the legislature, executive, judiciary, bureaucracy, media, and international actors in the public policy process in India, with a focus on agenda setting and policy formulation.
CObj 3	Assess models of public policy in India, with special emphasis on the Public Private Partnership (PPP) model, to identify their relevance and effectiveness in addressing societal challenges.
CObj 4	Illustrate public policy implementation through case studies like Demonetization, and demonstrate the application of evaluation tools and criteria in policies such as the Mid Day Meal Scheme and MGNREGA.
CObj 5	Design a strategic framework for evaluating a public policy, incorporating tools and criteria studied in the syllabus, and propose improvements for existing policies based on real-world challenges.
CObj 6	Assess the role of bureaucracy in public policy formulation, implementation, and analysis, identifying its contributions and limitations in achieving policy objectives effectively.
<b>Course Outcomes</b>	
COut 1	Analyze the concept of market failures and their types (missing markets, inefficient markets, and information asymmetry), and explain the role of the government in addressing these failures.
COut 2	Illustrate real-life scenarios where government intervention is necessary to correct externalities and ensure market efficiency, demonstrating the practical application of these interventions.
COut 3	Differentiate between the various types of public policies (Regulatory, Distributive, Redistributive, and Substantive) and evaluate their effectiveness in addressing specific market and societal issues.
COut 4	Assess the role of the government as a market regulator and explore the limitations of government intervention, including the concept of government failure and its implications.
COut 5	Design a framework for public policy recommendations aimed at addressing information asymmetry, market inefficiencies, and externalities in a chosen economic or social context.

COut 6	Explain the roles and interrelationships of political, social, economic, and cultural players such as the legislature, executive, judiciary, bureaucracy, citizens, political parties, pressure groups, media, and international actors in shaping public policy.
COut 7	Demonstrate the process of public policy formation in India, including agenda setting and policy formulation, by applying relevant examples from current or historical case studies.
COut 8	Examine the models of public policy in India, with a particular focus on the Public Private Partnership (PPP) model, to identify their strengths, limitations, and impacts on policy outcomes.
COut 9	Assess the effectiveness of the roles played by media, pressure groups, and international actors in influencing public policy decisions in India.
COut 10	Develop a strategic proposal for a PPP initiative addressing a contemporary public issue in India, incorporating insights from the public policy process and stakeholder dynamics.
COut 11	Explain the processes involved in public policy implementation and evaluation, using case studies like Demonetization, Mid Day Meal Scheme, and MGNREGA as reference points.
COut 12	Illustrate the role of bureaucracy in policy formulation, implementation, and analysis through specific examples of Indian public policies.
COut 13	Examine the successes and challenges of public policy implementation in India, with a detailed analysis of cases like Demonetization, Mid Day Meal Scheme, and MGNREGA.
COut 14	Assess the effectiveness of evaluation tools and criteria used in analyzing public policies, focusing on their application in policies such as MGNREGA and Mid Day Meal Scheme.
COut 15	Design an evaluation framework for a hypothetical public policy, incorporating criteria and tools studied in the context of Indian public policy case studies.

### Modules at a Glance

<b>3.3 Introduction to Public Policy - I</b>		
Sr. No.	Modules	No. of Lectures
1	<b>Introduction to Public Policy</b>	15
2	<b>Public Policy- Players and Processes</b>	15
3	<b>Public Policy implementation and evaluation</b>	15
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
1	<b>Introduction to Public Policy</b>
	<p>A. <b>Rationale for Government intervention:</b> Market failures, Missing markets, inefficient markets, information asymmetry, Externalities - role of government. Government as regulator of the markets; concept of public choice and government failure.</p> <p>B. Meaning and Importance of Public Policy</p> <p>C. Types of Public Policy-Regulatory, Distributive, Redistributive, Substantive</p>
2	<b>Public Policy- Players and Processes</b>
	<p>A. Political, Social, Economic and Cultural Players: Legislature, Executive, Judiciary, Bureaucracy, Citizens, Political Parties, Pressure Groups, Media and International Actors</p> <p>B. Public policy process in India-Agenda Setting, Policy Formulation</p> <p>C. Models of Public Policy in India with special emphasis on Public Private Participation ( PPP) Model</p>
3	<b>Public Policy implementation and evaluation</b>
	<p>A. Public policy implementation- Case study- Demonetisation</p> <p>B. Evaluating public policy- tools, criteria; cases of Mid Day Meal Scheme, MGNREGA</p> <p>C. Role of Bureaucracy in policy formulation, implementation and analysis.</p>

## Semester VI

3. Vocational Courses	
3.7 Introduction to Public Policy II ( 3 Credits)	
Course Objectives and Course Outcomes	
Course Objectives	
CObj 1	Explain the key objectives, strategies, and implementation of public policies in health, education, and gender equity, including National Health Policy 2017, NEP 2020, and Beti Bachao Beti Padhao.
CObj 2	Illustrate the practical applications of digital governance initiatives, such as NeGP, UMANG, DigiLocker, and UPI, and their role in enhancing public service delivery and social welfare.
CObj 3	Examine the impact of flagship policies like Ayushman Bharat, PMKVY, and POSHAN 2.0 Abhiyan on improving health, education, and social equity outcomes in India.
CObj 4	Assess the effectiveness of budget allocations and funding mechanisms, such as RUSA, UGC, and PM-USHA, in achieving the goals of public health and education policies.
CObj 5	Design a strategic framework integrating gender budgeting, child protection policies, and social protection schemes to address inequality and improve the socio-economic conditions of marginalized groups.
CObj 6	Assess India's digital and R&D initiatives, such as Broadband Highway, research parks, and TBIs, and their contribution to economic growth, innovation, and digital empowerment.
Course Outcomes	
COut 1	Explain the objectives, implementation strategies, and evaluation metrics of key Indian public policies in health and education, including the National Health Policy 2017, Ayushman Bharat Scheme, RTE-2009, and NEP 2020.
COut 2	Demonstrate the practical application of digital initiatives in health care, such as Telehealth, Telemedicine, and the National Digital Health Mission (NDHM), and in education through platforms like SWAYAM and DIKSHA.
COut 3	Examine the impact of flagship programs like Ayushman Bharat, Samagra Shiksha Abhiyan, and Pradhan Mantri Kaushal Vikas Yojana on the socio-economic development of India, with a focus on their strengths and challenges.
COut 4	Assess the effectiveness of public funding mechanisms and budget allocations in health and education, including schemes like RUSA, UGC, and PM-USHA, and their alignment with national policy goals.
COut 5	Develop a strategic policy framework to enhance integration between digital initiatives like EHRs in health care and e-learning platforms in education, aiming for broader accessibility and improved service delivery.
COut 6	Explain the key components and objectives of India's digitalization initiatives, including the National e-Governance Plan (NeGP), UMANG, DigiLocker, e-Sign, BHIM, UPI, and Aadhaar-enabled payment systems.

COout 7	Demonstrate the practical applications of digital platforms and payment systems in enhancing governance, public service delivery, and financial inclusion.
COout 8	Examine the progress and challenges in India's transition to a Digital India, focusing on initiatives like Broadband Highway and Public Internet Access Programs, as well as associated policies.
COout 9	Assess India's current gross expenditure on R&D, with an analysis of contributions from DRDO, ISRO, and CSIR, and evaluate the impact of research parks and technology business incubators on innovation and economic growth.
COout 10	Design a proposal for integrating digital governance platforms with policies promoting R&D and innovation, highlighting the role of research parks and TBIs in advancing the Digital India mission.
COout 11	Explain the objectives and implementation strategies of gender policies, child welfare initiatives, and social protection programs, such as Beti Bachao Beti Padhao, PM Ujjwala Yojana, Mission Vatsalya, and PM-SYM.
COout 12	Demonstrate the use of gender budgeting as a tool for addressing gender inequality and propose practical solutions to reduce disparities using case studies of policies like Sukanya Samriddhi Yojana and Janani Suraksha Yojana.
COout 13	Examine the effectiveness of child welfare policies like the National Policy of Children (2013), POSHAN 2.0 Abhiyan, and Integrated Child Protection Scheme (ICPS) in addressing health and protection concerns among children.
COout 14	Assess the impact of social protection policies on marginalized groups, including SCs, STs, and senior citizens, with a focus on initiatives like the MS Act, 2013, and Dharti Aaba Janjatiya Gram Utkarsh Abhiyan.
COout 15	Develop a strategic framework for integrating gender, child welfare, and social protection policies to enhance inclusivity and equality, ensuring the effective utilization of resources and stakeholder engagement.

### Modules at a Glance

3.7 Introduction to Public Policy- II		
Sr. No.	Modules	No. of Lectures
1	Indian Public Policy: Health & Education	15
2	Indian Public Policy: Technology	15
3	Indian Public Policy: Women, Children and Social protection	15
<b>Total No. of Lectures:</b>		<b>45</b>

Sr. No.	Modules
1	<b>Indian Public Policy: Health and Education</b>
	<p>A. <b>Indian Public Policy and Health:</b> National Health Policy 2017: Key objectives, performance and evaluation, Universal Health Coverage- Ayushman Bharat Scheme</p> <p>B. <b>Indian Public Policy and Education:</b> RTE- 2009, Samagra Shiksha Abhiyan, National Education Policy (NEP) 2020, National Skill Development Mission-NSDM, Pradhan Mantri Kaushal Vikas Yojana-PMKVY, Budget allocations and funding(UGC, Rashtriya Uchchatar Shiksha Abhiyan -RUSA, PM-USHA)</p> <p>C. <b>Digital Initiatives in Health Care and Education:</b> Telehealth Care – Public –Private Partnership, Telemedicine and E-Health, Electronic health records (EHRs), National Digital Health Mission (NDHM), Integration of digital initiatives: e-learning and MOOCs, SWAYAM, DIKSHA</p>
2	<b>Indian Public Policy: Technology</b>
	<p>A. Digitalization of government services.(National e-Governance Plan-NeGP, UMANG, DigiLocker, and e-Sign, (BHIM), UPI, and Aadhaar-enabled payment systems)</p> <p>B. Shift to Digital India.(Broadband Highway, Public Internet Access Programme, Associated Policies.</p> <p>C. India's gross expenditure in R&amp;D(Current Status of R&amp;D Spending-DRDO, ISRO, and CSIR), Policies on Research parks technology business incubators (TBIs) and (RPs).</p>
3	<b>Indian Public Policy: Women, Children and Social protection</b>
	<p>A. <b>Gender policy</b>-gender budgeting solutions to the problem of gender inequality. Policies and strategies for reducing gender inequalities.- Beti Bachao Beti Padhao , Pradhan Mantri Ujjwala Yojna (PMUY), Sukanya Samridhi Yojana, Janani Suraksha Yojana</p>

	<p>B. <b>Children-</b> National Policy of Children (2013), PM Cares, Mission Vatsalya Scheme, POSHAN 2.0 Abhiyan, Integrated Child Protection Scheme (ICPS), Rashtriya Bal Swasthya Karyakram (RBSK)</p> <p>C. <b>Social protection-</b> Policies for the SCs, STs and Senior citizens- Dharti Aaba Janjatiya Gram Utkarsh Abhiyan, The 'Prohibition of Employment as Manual Scavengers and their Rehabilitation Act, 2013' (MS Act, 2013), Pradhan Mantri Janjati Adivasi Nyaya Maha Abhiyan (PM-JANMAN), Pradhan Mantri Shram Yogi Maan-Dhan Yojana (PM-SYM) (Old Age Protection)</p>
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## Reference Books ( with Chapters):

### Semester-V:

#### Essential Readings:

##### Module-1

1. **Public Policy: Perspectives and Choices**; Charles L. Cochran and Eloise F. Malone, Lynne Rienner Publication, 2009
2. **Policy Paradox: The Art of Political Decision Making**; Deborah Stone, W. W. Norton & Company Publication, 2012

##### Module-II

1. **The Policy Process: A Practical Guide for Natural Resources Professionals"**; Tim W. Clark, Yale University Press, 2002
2. **Understanding Public Policy"** ;Thomas R. Dye, Pearson Publications, 2016
3. **Public-Private Partnerships in Infrastructure: Managing the Challenges"** ; Kumar V. Pratap and Ramesh Chandra

##### Module-III

1. **Politics and Administration: A Study in Government** by Frank J. Goodnow
2. **The Policy Toolkit: A Guide to Understanding and Improving Public Policy** by Sarah C. Liebschutz
3. Ravallion, Martin. 2015. [The Economics of Poverty: History, Measurement, and Policy](#). Oxford: Oxford University Press.

#### Advanced Readings:

##### Books

1. Rajesh Chakrabarti and Kaushiki Sanyal, **Public Policy in India**, Oxford University Press, 2017.
2. R.S. Ganapatn, **Public Policy and Policy Analysis in India**, SAGE Publication Pvt., Ltd, 1985.
3. Larry.N. Gerston, **Public Policy Making: Process and Principles**, 3rd Edition, Routledge Publication, 2010.

##### Journals

1. Journal of Public Administration Research and Theory (JPART)- [academic.oup.com/jpart](http://academic.oup.com/jpart)
2. Policy and Society- [www.tandfonline.com](http://www.tandfonline.com)
3. Harvard Business Review (HBR)- <https://hbr.org/>

##### Reports

1. NITI Aayog Reports- <https://www.niti.gov.in/>
2. OECD Policy Papers- <https://www.worldbank.org/>
3. United Nations Development Programme (UNDP) Reports- <https://www.undp.org/>

**Semester VI:****Essential Readings:**

1. **Public Health in India: Policy Shifts and Trends**; P. M. Arathi, SAGE Publications Pvt. Ltd, 2022
2. **Public Health in India**; Isha Garg, Diatha Krishna Sundar, and Shashank Garg, Routledge India, 2015
3. **Education in India: Policy and Practice**; Jandhyala B. G. Tilak, SAGE Publications Pvt. Ltd 2021
4. **The Routledge Handbook of Education in India"** edited by Krishna Kumar; Routledge Publications, 2021
5. **Digital Initiatives of the Government of India for Education**; Dr. S. K. Singh. Lambert Academic Publishing, 2022
6. **Transforming Education in India: Policies and Practices** edited by Dr. N. V. Varghese and Garima Malik, SAGE Publications Pvt. Ltd, 2020
7. **E-Governance in India: Initiatives and Issues**; R. P. Sinha, Concept Publishing Company, 2006

**Advanced Readings:****Websites:**

1. <https://www.meity.gov.in/>
2. <https://www.digitalindia.gov.in/>
3. [www.isro.gov.in](http://www.isro.gov.in)
4. [Ayushman Bharat](http://Ayushman Bharat)

**Journals:**

1. Economic and Political Weekly (EPW)- <https://www.epw.in/>
2. Indian Journal of Public Administration (IJPA)- <http://www.iipa.org.in/>
3. <https://www.ibimapublishing.com/>
4. Journal of Innovation and Entrepreneurship- <https://link.springer.com/journal/13731>
5. Journal of e-Government Studies and Best Practices- <https://www.ibimapublishing.com/>

**Reports and White Papers:**

1. NITI Aayog's National Strategy on Artificial Intelligence- <https://www.niti.gov.in/>
2. World Economic Forum: Digital Transformation Reports- <https://www.weforum.org/>
3. DRDO Annual Reports- <https://www.drdo.gov.in/drdo/>
4. CSIR Science and Technology Policy Documents- [www.csir.res.in](http://www.csir.res.in)