KISS

KALINGA INSTITUTE OF SOCIAL SCIENCES

CURRICULUM AND CREDIT FRAMEWORK FOR UNDERGRADUATE PROGRAMME

BACHELOR OF COMMERCE

(As per NEP-2020, NCrF, NHEQF)

Academic Session 2025-2026



DEPARTMENT OF COMMERCE

SCHOOL OF TRIBAL RESOURCE MANAGEMENT

KALINGA INSTITUTE OF SOCIAL SCIENCES (KISS)

DEEMED TO BE UNIVERSITY

Higher Education Campus, KISS Campus-3, Bhubaneswar, Odisha, 751024

https://university.kiss.ac.in | https://kiss.ac.in

SCHOOL OF TRIBAL RESOURCE MANAGEMENT

The School of Tribal Resource Management, KISS Deemed to be University, was established in 2017-18 to address the current and emerging rural development needs of the country and the inadequacy of homogeneous models of development. The School of Tribal Resource Management actively endeavors to equip its academic programme to measure up to the local, regional, national and international standards. It may be mentioned here that KISS Deemed to be University is the first full-fledged institution in the field of tribal resource management in the country. Here students receive quality education free of cost.

KISS is now determined to build on this advantage by creating a regular, organized and permanent framework to ensure that the knowledge and wisdom of yore is explored in depth scientifically for the lasting benefit of posterity. The establishment of a School of Tribal Resource Management is a step in this direction. The School has introduced three innovative interdisciplinary and multidisciplinary programmes namely Commerce, Economics and Geography, with a focus on Tribal Resource Management in the first phase with the approval of UGC to provide impetus to research in tribal resource management, tribal culture and tribal technology development. Besides implementing the Sustainable Development Goals of the United Nations, the School has succeeded in bringing about the tangible socio-economic changes in the tribal hinterland of Odisha and neighbouring states.
Because of the School's commitment to helping tribal students develop their vocational, entrepreneurial and life skills, it strives to break the vicious circle of poverty and social isolation in which tribal communities find themselves trapped. The school also seeks to make tribal students aware that the people of their communities have a right to access varied indigenous resources and opportunities in order to live a self- sufficient, adequate and dignified life.

DEPARTMENT OF COMMERCE

The Department of Commerce, under the School of Tribal Resource Management, KISS Deemed to be University, is committed to providing quality and inclusive commerce education. The Department strives to equip students with strong conceptual knowledge, practical skills, digital competencies, and ethical values required to respond effectively to the emerging needs of the contemporary business environment.

Through its interdisciplinary and multidisciplinary approach, the Department integrates core areas of commerce, accounting, finance, taxation, management, entrepreneurship, and research with the broader perspectives of tribal resource management and sustainable development. Special emphasis is placed on developing entrepreneurial capabilities, financial literacy, innovation, and employability skills among tribal students, enabling them to become self-reliant and active contributors to socio-economic development.

The Department actively promotes research, experiential learning, and community-oriented academic practices addressing issues related to tribal entrepreneurship, indigenous enterprises, financial inclusion, sustainable livelihoods, and responsible business practices. In alignment with the Sustainable Development Goals (SDGs) of the United Nations and the vision of KISS Deemed to be University, the Department endeavors to nurture competent, socially responsible, and ethically conscious graduates capable of contributing to inclusive and sustainable economic growth at the local, regional, national, and global levels.

VISION & MISSION OF THE SCHOOL

VISION

Emerge as an internationally acclaimed School recognized for excellence in teaching, research, consultancy, outreach, skill development, and social entrepreneurship, while promoting cultural heritage and diversity.

MISSION

- Foster all-round development through multi-faceted education.
- Focus on sustainable resource management through innovative courses.
- Engage with communities to promote entrepreneurship and leadership.
- Manage resources effectively to create employment and self-employment opportunities.

PROGRAMME OVERVIEW

PROGRAMME TITLE:

Bachelor of Commerce (B.Com)

PROGRAMME TYPE:

Undergraduate

PROGRAMME DESCRIPTION

The Bachelor of Commerce (B.COM) Programme offered by Department of Commerce; School of Tribal Resource Management, KISS Deemed to be University is a 4-year undergraduate programme in Commerce. The education system in the emerging scenario demands to enrich the students so as to develop a holistic personality. Therefore, the focus is based on the four pillars of education which are learning to know, learning to do, learning to live together, and learning to be. The present situation of business education requires total over-hauling and restructuring in the light of changed socio-economic scenario of the global economy in the context of Industry 4.0. The dynamic nature of global business demands a pool of competent human capital for which relevant education is essential in terms of timeliness, speed, flexibility, and dynamism.

The focus of the course is to improve the students' abilities and groom them become a competent business leader who can contribute to nation building. Commerce education is not related only with knowing how to organize and apply skills related to business, trade, commerce, industry, and economy, but it further accelerates the process of thinking in a pragmatic manner about nation building through effective utilization of skills, resources, manpower, and one's abilities.

The objective of the programme is to develop a commerce graduate who can meet the present and the future requirements of industry and economy. It emphasizes on developing the competent persons who can work as the contemporary and future leaders of the industry and business.

The programme's teaching methodology and approach are designed to leverage technology and maximize

interaction seamlessly and simultaneously. The programme follows a pedagogy that is a blend of Lectures, Case Studies, Lecture-discussions, Behavioural and Computer-based Simulations, Projects, Assignments, Class Presentations, Quizzes, etc.

This programme also intends to offer courses that deal with poverty alleviation measures through the management of indigenous resources and meet the goals of sustainable development. The programme is inter-disciplinary and multidisciplinary and it focuses on sustenance and renewal of natural/human resources employing traditional methods conducive to societal growth and development.

PROCESS OF CURRICULUM DEVELOPMENT

1. Formation of Syllabus Committee with domain experts.
2. Consultation with stakeholders (students, alumni, employers, community).
3. Review and approval by School faculty.
4. Vetting by Board of Studies (BoS) with external experts.
5. Final approval by Academic Council.
6. Integration of NEP-2020, CBCS, NCrF, and NHEQF guidelines.

DEFINITIONS OF COMPONENTS

a) Ability Enhancement Courses (AEC): It refers to the courses enhancing competency in a Modern Indian Language (MIL) and in the English language with special emphasis on language and communication skills not literature, prose, poetry and novel etc.

b) Academic Bank of Credits (ABC): The ABC has been envisaged by the UGC to facilitate the academic mobility of students with the freedom to study across the HEIs in the country with an appropriate 'credit transfer' mechanism from one programme to another, leading to attain a Degree/Diploma/Certificate, etc.

c) Academic Year: Two consecutive semesters constitute one academic year.

d) Choice Based : The students select courses from the prescribed courses i.e., Major, Minor, Multidisciplinary, Ability Enhancement Course (AEC), Skill Enhancement Course (SEC), Value Added Course (VAC), Summer Internship/ Lab/Research.

e) Major is the subject of main focus.

f) Credit Based Semester System (CBSS): Under the CBSS, the requirement for awarding a degree/diploma/Certificate is prescribed in terms of number of credits to be earned.

g) Credit: A unit by which the course work is measured. One credit is equivalent to one hour of lecture or tutorials or two hours of practical work/field work per week in a semester.

h) Minor Course helps a student to gain a broader understanding beyond the major discipline. The subjects mentioned in the minor (in the course structure table) will be offered only if a minimum of 10 students opt for that particular subject.

i) Multidisciplinary: It refers to the courses that a student can opt from other disciplines to broaden the intellectual experience.

j) Skills Enhancement Courses (SEC): It refers to the courses aiming at imparting practical skills, hands-on training, soft skills, etc., to enhance the employability of students.

k) Summer Internship/Apprenticeship/Summer Project: It refers to experiential exposure of a student. Summer Internship of 6-8 weeks duration after the completion of the fourth semester, followed by a project report and viva-voce examination during the fifth semester has been made compulsory to enable the students to have hands on experience of real-life business situations.

l) Research has been provided in the Eighth semester (for students securing 7.5 CGPA or above) involving application of knowledge in exploring/critical analysis/solving issues related to a real-life situation.

m) Value Added Courses: It refers to the courses enabling the students to acquire and demonstrate the knowledge and understanding of contemporary society.

NCrF-ALIGNED COMPONENTS (NATIONAL CREDIT FRAMEWORK)

1. Operational Definition of Credit (NCrF Standard)

"1 Credit = 30 Notional Learning Hours."

A standard 4-credit course = 120 Notional Learning Hours.

NCrF-COMPLIANT COURSE ENGAGEMENT TABLE

Component	**Operational Definition**	**Hours (Example for 4-credit course)**
Face-to-Face Lectures	Concept delivery, interactive instruction	45
Tutorials / Labs / Field	Hands-on practice, experimentation	30
Independent Self-Study	Pre-reading, journal review	20
Continuous Assessment	Assignments, quizzes, mid-term	12
Final Semester Exam Preparation	Revision, project completion	13

Component	Operational Definition	Hours (Example for 4-credit course)
Total Notional Hours	**Must equal 30 hours × credits**	**120**

MOOC Courses (SWAYAM and SWAYAM Plus)

According to the UGC guidelines integrated into the new curriculum structures, Higher Education Institutions (HEIs) are permitted to allow students to take up to 40% of their total courses in a semester through the national MOOC platform, SWAYAM (or SWAYAM Plus for industry-aligned courses).

Credits earned via SWAYAM are mapped directly against the appropriate NHEQF academic level and digitally stored in the student's Academic Bank of Credits (ABC) to count toward their final degree, diploma, or certificate.

NCrF Category Wise Credit Distribution (UGC CCFUP Compatible) (for UG Programme)

Semester	Discipline Specific courses- core		Minor		MDC/IDC		AEC		SEC/ Internship /Dissertation		VAC		Grand Total Credits
	No. Of Papers	Total Credits	No. Of Papers	Total Credits	No. Of Papers	Total Credits	No. Of Papers	Total Credits	No. Of Papers	Total Credits	No. Of Papers	Total Credit	
I	1	4	1	4	1	3	1	2	1	3	1	4	20
II	1	4	1	4	1	3	1	2	1	3	2	4	20
III	2	8	1	4	1	3	1	2	1	3			20
IV	4	14	1	4			1	2					20
V	4	16	1	4					1	2			22
VI	4	16	1	4									20
VII	4	16	1	4									20
VIII	1	4	1	4					1	12			20

Total Credits for the Course		80		32		9		8		23		12	162

These exit awards correspond to progressive NHEQF / NSQF levels and are fully NCrF-compliant for credit accumulation, mobility and re-entry through the Academic Bank of Credits.

Skill Enhancement Courses (SEC), Multidisciplinary Courses (MDC), value-added courses and internships are creditised as per NCrF, recognising vocational, experiential and community-based learning alongside academic coursework. These courses are designed at appropriate NSQF levels, with clear competency descriptors and notional hours.

vii. ELIGIBILITY FOR ADMISSIONS WITH NO. OF SEATS

As per the admission guidelines and brochure of the KISS Deemed to be University.

viii. EXAMINATION PATTERN

The medium of examination is English which will be reflected in their final grade sheet/certificate. Provided that for a language subject, answers are to be in that language. Sanskrit may be written in Odia script, but the language has to be Sanskrit.

Duration of the Examinations -Mid Semester & End Semester:

Duration of examination for all term-end examinations shall be for 2.5 hours and for all Mid Term examinations for 1 hour, irrespective of full marks in the course/subjects and irrespective of credit. The practical examinations shall be of 2 hours duration.

Each school shall have a designated faculty member as Examination Coordinator to be decided by the Vice Chancellor in addition to the Controller of Examinations of the University.

Continuous Evaluation and Mid-Semester Examination:

a) Mid-semester examination will be of 1-hour duration for20/10 marks (20 for subjects having no practical and 10 for subject with practical papers). There shall be no pass mark in the Mid-Semester examination.

b) The Mid-Semester Examination shall be conducted and valued by the Faculty who are teaching the corresponding paper. A student who fails to appear in a Mid-Semester Examination will be allowed one more chance to take the same examination before appearing the concerned term-end examination. There will be no provision to re-appear in the Mid-Semester Examination for improvement.

c) For subjects with practical there will be a Mid-Semester practical examination carrying 10marks.

d) The University authority of the valuation zones will preserve the answer Script of the End Semester examination for 06 months from the date of publication of result for reference.

e) A student has to appear the mid semester examination positively. Absence in the midsemester examination will be considered as fail however the candidate may be allowed to appear the mid semester examination before commencement of the concerned Term-End examination under special case duly considered by the HoD (for the ***candidates who represent the University or State for Inter-University or inter-state competitions in Games and Sports or attending different recognized National level camps/any critical medical case duly certified by the designated medical officer).***

Distribution of Marks in End Semester and Continuous Evaluation:

(Irrespective of credit in a course/Paper)

Course Type	Maximum Marks	Semester-End theory Mark	Continues Evaluation Marks /Sessional	Mid Semester Theory Mark	Semester-End and Practical mark	Mid Semester Practical Mark
Without Practical	**100**	**60**	**20**	**20**	**----**	**--**
With Practical	**100**	**50**	**10**	**10**	**20**	**10**
Thesis/ Dissertation/ Seminar/Field Work	**100**	**------**	**-------**	**-------**	**-------**	**-------**

The **modes of evaluation** of **Thesis/ Dissertation/ Seminar/Field Work** shall be as follows:

1 Selection of Research Topic and Synopsis Presentation
2 Literature Review and Preparation of Research Tools (Questionnaires and Schedule)
3 Fieldwork and Data Collection
4 Data Analysis and Report Writing
5 Seminar Presentation and Viva voce test on dissertation

Distribution of Sessional Marks:(Continuous Evaluation)

Course Type	Maximum Mark	Mid Semester	Attendance	Surprise Test/Quiz/Viva	Assignment/ Presentation
Without Practical	**40**	**20**	**Above 95%-** **5Marks** **85%-94%-** **4Marks** **75%-84%-** **3Marks**	**10**	**05**
With Practical	**30**	(Theory10+ Practical10) = 20		**05**	**Nil**

Examination Question Pattern of End Term Examination and Mark Distribution:

The evaluation process may cover summative and formative aspects and assess understanding applications, articulation, program and course outcome.

Question Pattern		With Practical	Without Practical
Part-I–Objective	**Answer in MCQ/ in one word/in one sentence as directed**	**1x5=5**	**1x6=6**
Part-II-Very Short Type	**Answer within 50words. Answerany3 out of 5 questions (with practical) and Answer any 5 out of 7 question (without practical)**	**2x3=6**	**2x5=10**
Part-III-Short Type	**Answer within 250words Answerany3 out of 5 questions (with practical) and Answer any 4 out of 6 question (without practical)**	**5x3=15**	**5x4=20**
Part-IV-Long Type	**Answer within 800words. Answerany3outof5 questions**	**8x3=24**	**8x3=24**

Total		**50**	**60**
For Practical Paper		**One MajorExperiment-10 Record- 05 Vivavoce-05**	**---------**

Examination Question Pattern of Mid Semester Examination and Mark Distribution

Question Pattern		**With Practical**	**Without Practical**
Part-I–Objective	**Answer in MCQ/ in one word/in one sentence as directed**	**1x3=3**	**1x6=6**
Part-II-Very Short Type	**Answer within 50words. Answerany1out of 2 questions (with practical) and Answer any 2 out of 3 question (without practical)**	**2x1=2**	**2x2=4**
Part-III-Short Type	**Answer within 250words Answerany1 out of 2 questions (with practical) and Answer any 2 out of 3 question (without practical)**	**5x1=5**	**5x2=10**
Total		**10**	**20**
For Practical Paper		**One MajorExperiment-5 Record- 02 Vivavoce-03**	**---------**

DURATION AND TYPES OF COURSES AND PROCESS OF MULTIPLE ENTRY AND EXIT

NHEQF-Aligned Components (National Higher Education Qualifications Framework)

1. NHEQF Level Mapping for Multi-Entry / Multi-Exit

"This programme is structured according to the multi-entry, multi-exit parameters defined by UGC. The progressive qualification bands map directly onto the National Higher Education Qualifications Framework (NHEQF)."

Insert the following table:

Milestone / Year Completed	Exit Award	NHEQF Level	Standard Credit Range
Year 1 (Sem I–II)	UG Certificate	Level 4.5	~40 + 4 credits in work based vocational courses offered during summer term or internship / Apprenticeship in addition to 6 credits from skill-based courses earned during first and second semester.
Year 2 (Sem III–IV)	UG Diploma	Level 5.0	~80 + 4 credit in skill based vocational courses offered during first year or second year summer term
Year 3 (Sem V–VI)	UG Degree (3-Year)	Level 5.5	~120
Year 4 (Sem VII–VIII) **Year 1(Sem I-II)**	UG Honours / Honours with Research Post-Graduate Diploma	Level 6.0	~160
Year 2(Sem III-V)	Master's degree (e.g. M.A., M.Com., M.Sc., etc.)	Level 6.5	80 Credits
	Doctoral Degree	Level 8.0	Credits for coursework and, a thesis and published work

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

PEO1: Enable students to build successful careers in public/private sectors, entrepreneurship, or community development.

PEO2: Promote interdisciplinary and multidisciplinary learning and research.

PEO3: Develop entrepreneurial, analytical, and problem-solving skills.

PEO4: Prepare students for higher education, professional certifications, and research.

PEO5: Foster lifelong learning, ethical conduct, and social responsibility.

NHEQF-Aligned Programme Educational Objectives (PEOs)

*PEOs must describe achievements expected **5–6 years after graduation**, aligned to:*

- *Employability*
- *Entrepreneurship*
- *Research readiness*
- *Social responsibility*
- *Indigenous knowledge integration*

PROGRAMME OUTCOMES (PO)

(Aligned with NEP-2020 Graduate Attributes.)

PO1	Moral & Ethical Values	Able to recognize value system, display commitment towards professional and intellectual integrity, professional code of conduct, ethics of research and scholarship, consideration of the impact of research outcomes on professional practices and an understanding of self, become and effective citizen with responsibility to contribute to the community for sustainable development of society. (Values, ethics, professional integrity and contribution to society).
PO2	Disciplinary Knowledge	Acquire in-depth knowledge of Commerce discipline, including wider and global perspectives, with an ability to discriminate, evaluate, analyze and synthesize existing and new knowledge, and integration of the same for enhancement of knowledge and incorporation of executing comprehensive knowledge including the '2030 Agenda for Sustainable Development' of United Nations. (Academic result & International / global reach)
PO3	Communication Skills	Communicate with society at large, regarding complex managerial activities confidently and effectively, such as, being able to comprehend and write effective reports and design and make

		meaning of the world by connecting people, ideas, books, media and technology.
PO4	Critical Thinking, Problem solving & analytical reasoning	Analyze complex business problems critically, apply independent judgment for synthesizing information to make intellectual and/or creative advances for conducting research in a wider theoretical, practical and policy context. (Research and Innovation) Demonstrate ability to comprehend solutions to solve problems originating in the diverse areas with ability to understand commerce in multifunctional areas like Banking and Finance, Auditing and taxation, Marketing & Entrepreneurship including Tribal Resource Management.
PO5	Indian Knowledge Systems (IKS)	Demonstrate an understanding and appreciation of Indian Knowledge Systems by integrating indigenous wisdom, traditional business practices, ethical values, sustainable resource management, and community-centric approaches into contemporary commerce and management practices. Apply these principles to promote inclusive development, entrepreneurship, environmental stewardship, and socio-economic well-being with special emphasis on tribal and rural communities.
PO6	Research-Related Skills	Extract information pertinent to unfamiliar industry issues through literature survey and experiments, apply appropriate research methodologies, techniques and tools, design, conduct survey, analyze and interpret data, demonstrate higher order skill and view things in a broader perspective, submit a report about the study in commerce. (Practical managerial analytical skills & Industry interaction) with ability to identify the research gaps and developments in various branches of Commerce, Business and Tribal Resources.
PO7	Cooperation/Teamwork	Display knowledge and understanding of group dynamics, recognize opportunities and contribute positively to collaborative-multidisciplinary

		management research, demonstrate a capacity for self-management and teamwork, decision-making based on open-mindedness, objectivity and rational analysis in order to achieve common goals and further the learning of themselves as well as others. (Team Work)
PO8	Digital Literacy	Demonstrate capability to use various technical ICT tools (Data analytics, E-business, ERP for Business) for exploring, analyzing, and using the information for business purposes of study, research and applications.
PO9	Experiential & Life – long learning	Recognize the need for, and have the preparation and ability to engage in life-long learning independently, with a high level of enthusiasm and commitment to improve knowledge and competence continuously. (Continuing education awareness).
PO10	Leadership Qualities	Students are expected to have the qualities like high integrity, accountable for actions, sense of empathy, humanity, resilience, positivity, influencing and a vision. They are expected to engage in professional behavior and have the potential to be an entrepreneur and take leadership roles in their chosen occupations or careers and communities.
PO11	Professional & Decision-making Skills	Perform independently, professionally and also collaboratively as a part of a team to meet defined objectives and carry out work across interdisciplinary and multidisciplinary fields. Execute interpersonal relationships, self-motivation and adaptability skills and commit to professional ethics
PO12	Environment Awareness and Sustainability	Able to understand the issues of environment trends and would attempt for their lasting solutions.

PROGRAMME SPECIFIC OUTCOMES (PSO)

(Each Department will define 3–5 PSOs relevant to their discipline.)

PSO1: Students should be able to recall facts and understand the basic concepts of Management practices like Financial Management, Legal Aspects of Business, Accounting, Natural Resource Management, Marketing Management, CSR, Ethics and Governance. So as to apply and execute the ideas or concepts of those basics of management of resources.

PSO2: Interpret and analyze the information in emerging situations, execute and solve issues in the real field and demonstrate in their career.

PSO3: Connect among the areas of management, experiment and evaluate those ideas in real life situations with focus on life-cycle assessment approach.

PSO4: Students would be able to justify their stand, appraise, negotiate, defend, support others views in their professional career.

PSO5: Demonstrate entrepreneurial mindset, leadership qualities, ethical decision-making, and sustainable management practices to develop innovative solutions for organizational and community development while contributing effectively to professional and societal well-being.

Course Structure of the Under Graduate Program

Bachelor of Commerce

SEMESTER-I

Course Category		**Course Code**	**Course Title**	**Credits**			**Total Credits**
				L	**T**	**P**	
Core Course (Major)		CC10001	Financial Accounting	3	1	0	4
Minor (Choose any one or any other course from Arts or Science stream offered by the University) (This may be opt by other departments)	Management	MC12001	Management Principles and Applications	3	1	0	4
	Business Economics	EC12001	Principles of Microeconomics	3	1	0	4
	Entrepreneurship	ET12001	Entrepreneurial Promotion Policies	3	1	0	4
Multidisciplinary (MDC) (or any other course from Arts or Science stream offered by the University)		EC13001	Basic Econometrics	2	1	0	3
Ability Enhancement Course (AEC) (Choose any one)		AE14001	Modern Indian Languages (Odia)	2	0	0	2
		AE14003	Modern Indian Languages (Hindi)	2	0	0	2
		AE14005	Modern Indian Languages (Sanskrit)	2	0	0	2

	AE14007	Modern Indian Languages (Santali)	2	0	0	2
	AE14009	Alternative English	2	0	0	2
Skill Enhancement Course (SEC) (Lab) or (any other course from Arts or Science stream offered by the University	CC15001	Computerized Accounting	1	0	2	3
Value Added Course (VAC)	VA16201	Environment Education and Disaster Management	3	0	1	4
		Total				20

SEMESTER-II

Course Category		**Course Code**	**Course Title**	**Credits**			**Total Credits**
				L	**T**	**P**	
Core Course (Major)		CC10002	Cost and Management Accounting	3	1	0	4
Minor (Choose any one or any other course from Arts or	Management	MC12002	Business Environment	3	1	0	4
	Business Economics	EC12002	Principles of Macroeconomics	3	1	0	4

Science stream offered by University)	Entrepreneurship	ET12002	Entrepreneurial Skills and Practices	3	0	1	4
Multidisciplinary (MDC)		CS13002	Data Analytics	2	0	1	3
Ability Enhancement Course (AEC) (Choose any one)		AE14002	Translation Studies (Odia)	2	0	0	2
		AE14004	Translation Studies (Hindi)	2	0	0	2
		AE14006	Translation Studies (Sanskrit)	2	0	0	2
		AE14008	Translation Studies (Santali)	2	0	0	2
		AE14010	Translation Studies (English)	2	0	0	2
Skill Enhancement Course (SEC)		SK15002	Career Orientation Skills	2	0	1	3
Value Added Course (VAC) (Choose any one)		VA16124	Enhancement of Active Citizenship and Democratic Values	2	0	0	2
		VA16134	Inclusive Education and Gender Equality	2	0	0	2
		VA16142	Combating Radicalism through Education	2	0	0	2
		VA16146	Indian Knowledge System	2	0	0	2

Value Added Course	VA16394	Flutter Application Development	2	0	0	2
Value Added Course (Choose any one)	VA16422	Human Values and Professional Ethics	2	0	0	2
	VA16430	Life Skills Education	2	0	0	2
	VA16482	Self-help and Happiness	2	0	0	2
	VA16484	Community Engagement and Social Responsibility	2	0	0	2
	VA16486	Pioneering Service Learning and Community Development	2	0	0	2
	VA16488	Sports and Yoga	2	0	0	2
		Total				20

Exit Point: Undergraduate Certificate

Students exiting the programme after securing 40 credits will be awarded a UG Certificate in the relevant Discipline /Subject provided they secure 4 credits in work-based vocational courses offered during the summer term or internship / Apprenticeship in addition to 6 credits from skill-based courses earned during the first and second semester.

SEMESTER-III

Course Category		**Course Code**	**Course Title**	**Credits**			**Total Credits**
				L	T	P	
Core Course (Major)		CC20001	Legal Aspects of Business	3	1	0	4
		CC20003	Intermediate Microeconomics	3	1	0	4
Minor (Choose any one or any other course from Arts or Science stream offered by University)	Management	MC22001	Principles of Rural Marketing	3	1	0	4
	Economics	EC22001	Managerial Economics	3	1	0	4
	Entrepreneurship	ET22001	Women Entrepreneurship	3	1	0	4
Multidisciplinary (MDC)		CS23001	Introduction to Artificial Intelligence and Machine Learning	2	0	1	3
Ability Enhancement Course (AEC)		AE24001	Communicative English	2	0	0	2
Skill Enhancement Course (SEC)		CC25001	E-Commerce	2	0	1	3
			Total				20

SEMESTER-IV

Course Category		**Course Code**	**Course Title**	**Credits**			**Total Credits**
				L	T	P	
Core Course (Major)		CC20002	Financial Markets and Institutions	3	1	0	4
		CC20004	Business Statistics	3	1	0	4
		CC20006	Income Tax Law and Practice	3	1	0	4
Minor (Choose any one or any other course from Arts or Science stream offered by University)	Management	MC22002	Tribal Entrepreneurship and Startup Development	3	0	1	4
	Economics	EC22002	Fundamentals of Money and Banking	3	1	0	4
	Entrepreneurship	ET22002	Indigenous Innovation and Incubation	3	0	1	4
Ability Enhancement Course (AEC)		AE24002	Professional Communication	2	0	0	2
Skill Enhancement Course (SEC) (Lab) or (any other course from Arts or Science stream offered by the University		CC20008	Practice on E-Filing of Tax Returns	0	1	1	2
			Total				20

Exit Point: Undergraduate Diploma

Students exiting the programme after securing 80 credits will be awarded a UG Diploma in the relevant Discipline /Subject provided they secure an additional 4 credits in skill-based vocational courses offered during the first year or second year Summer term.

SEMESTER-V (Single Major)

Course Category		**Course Code**	**Course Title**	**Credits**			**Total Credits**
				L	T	P	
Core Course (Major)		CC30001	Dynamics of Banking and Insurance	3	1	0	4
		CC30003	Corporate Accounting	3	1	0	4
		CC30005	Auditing and Corporate Governance	3	1	0	4
		CC30007	Mathematics for Business	3	1	0	4
Minor (Choose any one or any other course from the Arts or Science stream offered by the University)	Management	MC32001	Human Resource Management	3	1	0	4
	Business Economics	EC32001	Indian Economy	3	1	0	4
	Entrepreneurship	ET32001	Managerial and Marketing Aspects of Small Business	3	0	1	4

Internship	IP37081	Internship	0	0	2	2
		Total				22

SEMESTER-V (Double Major)

Course Category		**Course Code**	**Course Title**	**Credits**			**Total Credits**
				L	T	P	
Core Course (Major)		CC30001	Dynamics of Banking and Insurance	3	1	0	4
		CC30003	Corporate Accounting	3	1	0	4
		CC30005	Auditing and Corporate Governance	3	1	0	4
		CC30007	Mathematics for Business	3	1	0	4
Minor/Double Major (Choose any one or any other course from Arts or Science stream offered by University)	Management	MC32001	Human Resource Management	3	1	0	4
		MC32003	Operations Management	3	1	0	4
		MC32005	Retail Management	3	1	0	4

		MC32007	Tourism and Hospitality Management	3	1	0	4
	Business Economics	EC32001	Indian Economy	3	1	0	4
		EC32003	Economics of Growth and Development	3	1	0	4
		EC32005	Economics of Social Sector	3	1	0	4
		EC32007	History of Economic Thought	3	1	0	4
	Entrepreneurship	ET32001	Managerial and Marketing Aspects of Small Business	3	1	0	4
		ET32003	Dynamics of MSME	3	1	0	4
		ET32005	Tribal Entrepreneurship	3	1	0	4
		ET32007	Entrepreneurial Creativity and Innovation	3	0	1	4
Internship		IP37081	Internship	0	0	2	2
			Total				34

SEMESTER-VI (Single Major)

Course Category		**Course Code**	**Course Title**	**Credits**			**Total Credits**
				L	T	P	
Core Course (Major)		CC30002	Financial Management	3	1	0	4
		CC30004	GST and Custom Laws	3	0	1	4
		CC30006	Fundamentals of Investment	3	1	0	4
		CC30008	Financial Statement Analysis	3	1	0	4
Minor (Choose any One or any other course from Arts or Science stream offered by University)	Management	MC32002	Stock Market Operations	3	0	1	4
	Business Economics	EC32002	Environment and Development	3	1	0	4
	Entrepreneurship	ET32002	Accounting for Entrepreneurship	3	0	1	4
			Total				20

Exit Point: Bachelor's Degree with Hons.

Students who want to undertake a 3-year UG programme will be awarded a UG Degree in the relevant Discipline /Subject upon securing 120 credit.

SEMESTER-VI (Double Major)

Course Category		**Course Code**	**Course Title**	**Credits**			**Total Credits**
				L	T	P	
Core Course (Major)		CC30002	Financial Management	3	1	0	4
		CC30004	GST and Custom Laws	3	0	1	4
		CC30006	Fundamentals of Investment	3	1	0	4
		CC30008	Financial Statement Analysis	3	1	0	4
Minor (Choose any one or any other course from Arts or Science stream offered by University)	Management	MC32002	Stock Market Operations	3	0	1	4
		MC32004	Customer Relationship Management	3	1	0	4
		MC32006	Digital Marketing	3	1	0	4
		MC32008	Wealth Management	3	1	0	4
	Business Economics	EC32002	Environment and Development	3	1	0	4
		EC32004	Economic Development and Policy in India	3	1	0	4

		EC32006	Money and Financial Market	3	1	0	4
		EC32008	Public Finance	3	1	0	4
	Entrepreneurship	ET32002	Accounting for Entrepreneurship	3	0	1	4
		ET32004	Entrepreneurial Marketing	3	1	0	4
		ET32006	Industrial Visit and Seminar Presentation	2	0	2	4
		ET32008	New Venture Planning	3	1	0	4
			Total				32

SEMESTER-VII (Single Major)

(Without Research / With Research)

Course Category	**Course Code**	**Course Title**	**Credits**			**Total Credits**
			L	T	P	
Core Course (Major)	SR40001	Social Research Methods	3	1	0	4
	CC40003	Strategic Management	3	1	0	4
	CC40005	Organizational Behaviour	3	1	0	4

		CC40007	Corporate Reporting and ESG	3	1	0	4
Minor (Choose any one or any other course from Arts or Science stream offered by University)	Management	MC42001	Behavioral Finance	3	0	1	4
	Business Economics	EC42001	Economics of Gender	3	0	1	4
	Entrepreneurship	ET42001	Social Entrepreneurship	3	0	1	4
			Total				20

SEMESTER-VII (Double Major)

(Without Research / With Research)

Course Category		**Course Code**	**Course Title**	**Credits**			**Total Credits**
				L	T	P	
Core Course (Major)		SR40001	Social Research Methods	3	1	0	4
		CC40003	Strategic Management	3	1	0	4
		CC40005	Organizational Behavior	3	1	0	4
		CC40007	Corporate Reporting and ESG	3	1	0	4
Minor (Choose any one or any other course from Arts or Science	Management	MC42001	Behavioral Finance	3	0	1	4
		MC42003	Performance Management	3	1	0	4
	Business Economics	EC42001	Economics of Gender	3	0	1	4

stream offered by University)		EC42003	New Institutional Economics	3	1	0	4
	Entrepreneurship	ET42001	Social Entrepreneurship	3	0	1	4
		ET42003	Family Business Management	3	1	0	4
			Total				24

SEMESTER-VIII (Single Major)

(Without Research)

Course Category		**Course Code**	**Course Title**	**Credits**			**Total Credits**
				L	T	P	
Core Course (Major)		CC40002	International Business	3	1	0	4
		CC40004	Corporate Social Responsibility and Sustainable Development	3	1	0	4
		CC40006	Project Appraisal	3	1	0	4
		CC40008	Manpower Planning and Employee Relations	3	1	0	4
	Management	MC42002	Sustainable Finance	3	1	0	4

Minor (Choose any one or any other course from Arts or Science stream offered by University)	Business Economics	EC42002	Basics of Law and Labour Economics	3	1	0	4
	Entrepreneurship	ET42002	Management of Agribusiness	3	0	1	4
			Total				20

SEMESTER-VIII (Double Major)

(Without Research)

Course Category		**Course Code**	**Course Title**	**Credits**			**Total Credits**
				L	T	P	
Core Course (Major)		CC40002	International Business	3	1	0	4
		CC40004	Corporate Social Responsibility and Sustainable Development	3	1	0	4
		CC40006	Project Appraisal	3	1	0	4
		CC40008	Manpower Planning and Employee Relations	3	1	0	4
	Management	MC42002	Sustainable Finance	3	1	0	4

Minor (Choose any one or any other course from Arts or Science stream offered by University)		MC42004	Human Resource Planning	3	1	0	4
	Business Economics	EC42002	Basics of Law and Labour Economics	3	1	0	4
		EC42004	Financial Economics	3	1	0	4
	Entrepreneurship	ET42002	Management of Agribusiness	3	1	0	4
		ET42004	Leadership for Entrepreneurs	3	1	0	4
			Total				24

SEMESTER-VIII (Single Major)

(With Research)

Course Category		**Course Code**	**Course Title**	**Credits**			**Total Credits**
				L	T	P	
Core Course (Major)		CC40002	International Business	3	1	0	4
Minor (Choose any one or any other course from Arts or Science stream offered by University)	Management	MC42002	Sustainable Finance	3	1	0	4
	Business Economics	EC42002	Basics of Law and Labour Economics	3	1	0	4
	Entrepreneurship	ET42002	Management of Agribusiness	3	1	0	4

Research	RD40082	Research and Dissertation	0	0	12	12
		Total				20

SEMESTER-VIII (Double Major)

(With Research)

Course Category		**Course Code**	**Course Title**	**Credits**			**Total Credits**
				L	T	P	
Core Course (Major)		CC40002	International Business	3	1	0	4
Minor (Choose any one or any other course from Arts or Science stream offered by University)	Management	MC42002	Sustainable Finance	3	1	0	4
		MC42004	Human Resource Planning	3	1	0	4
	Business Economics	EC42002	Basics of Law and Labour Economics	3	1	0	4
		EC42004	Financial Economics	3	1	0	4
	Entrepreneurship	ET42002	Management of Agribusiness	3	1	0	4
		ET42004	Leadership for Entrepreneurs	3	1	0	4

Research	RD40082	Research and Dissertation	0	0	12	12

Exit Point: Bachelor's Degree with Hons. and Research

Students will be awarded UG Degree (Honours) with Research in the relevant Discipline /Subject provided they secure 160 credits

Honours students not undertaking research will do 3 courses for 12 credits in lieu of a research project / Dissertation.

Grand Total: Single Major-162 Credits, Double Major-194 Credits

Course Category: Multidisciplinary for Other Discipline Students

Semester	Course Code	Course Title	Credits			Total Credits
			L	T	P	
Semester-I	CC13001	Financial Literacy	2	1	0	3
	EC13001	Basic Econometrics	2	1	0	3
Semester-II	CC13002	Indigenous Innovation and Small Business Management	2	0	1	3
Semester-III	CC23001	Skills for Start-Up Success	2	0	1	3
	EC23001	Indian Economy Policy and Practices	2	1	0	3
		Total				9

Course Category: Skill Enhancement Course for Other Discipline Students

Semester	Course Code	Course Title	Credits			Total Credits
			L	T	P	
Semester-I	CC15001	Computerized Accounting	2	1	0	3
Semester-II	CC15002	Indigenous Innovation and Institutional Support	2	0	1	3
Semester-III	CC25001	E-Commerce	2	0	1	3
		Total				9

SEMESTER-I

Course Code	Course Title	Total Credits	L-T-P
CC10001	**FINANCIAL ACCOUNTING**	**4**	**3-1-0**

Course Objectives: As accounting is the major and basic paper in commerce and management, its should reach the students at their academic and practical life. The objective of this paper is to help students to acquire conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions.

Course Outcomes:

After completing this course the students should be able to demonstrate the acquisition of:

CO1: Learn and understand the concepts, nature and significance of accounting practices and its importance in managing business accounts at the workplace.

CO2: Analyze and apply on the methods of accounting as and when required to determine the business results that is business profit and losses.

CO3: Evaluate the foundation of group dynamics and the nature of conflict and its management.

CO4: Systematic recording, preparation and presentation of financial information before the users at large and to the management in particular for the purpose of decision making.

CO5: Apply accounting principles and techniques to interpret financial information and support effective business planning, control, and managerial decision-making.

CO–PO-PSO Mapping Matrix using standard correlation levels:
3 = High, 2 = Medium, 1 = Low, – = No correlation

COs \ POs/PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	1	2	2	1	1	1	2	1	2	1	3	2	1	2
CO2	3	3	2	3	2	1	1	3	2	1	2	1	3	3	2	3
CO3	1	1	2	1	2	3	3	1	1	2	2	2	1	1	1	1
CO4	3	3	2	3	3	2	1	2	2	1	2	2	3	3	3	3
CO5	3	3	2	3	2	1	1	3	2	1	2	1	3	3	2	3

Course Input:

Unit I: (a) Theoretical Framework (10 Lectures)

i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.
ii. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures. Revenue recognition: Recognition of expenses and income.
iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS).International Financial Reporting Standards (IFRS): - Need and procedures.

(b) Accounting Process (06 Lectures)

From recording of a business transaction to preparation of trial balance including adjustments journal, sub-division of journal, ledger accounts, trial balance

Unit II: Final Accounts and Methods of Depreciation

(a) Business Income (06 Lectures)

Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement and revenue recognition.

(b) Final Accounts (10 Lectures)

Capital and revenue expenditures and receipts: general introduction only. Preparation of
Financial statements of non-corporate business entities. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.

Unit III: Accounting for Hire Purchase and Installment Systems (09 Lectures)

Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors system; Concepts of operating and financial lease (theory only)

Unit IV: Accounting for Inland Branches (09 Lectures)

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

Unit V: Accounting for Partnership Firm (10 Lectures)

Accounting of Admission, Retirement and Death of partner and Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution.

Recommended Learning Resources:

Text Book

1. Jain S.P. and Narang K.L, Financial Accounting, Kalyani Publisher.
2. Gupta R.L. and Radhaswamy.M.:Financial Accounting, Sultan Chand and Sons, New Delhi.
3. Ranjan Kumar Bal, Financial Accounting – S. Chand
4. Bansal.K.M- Financial Accounting – Taxman Publication

Reference Materials & Digital Resources

1. Anil Kumar and Mariappa- Text Book of Financial Accounting-Himalaya Publishing House
2. Anthony, R.N. Hawkins, and Merchant, Accounting: Text and Cases. McGraw-Hill Education.
3. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
4. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
5. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi
6. Deepak Sehgal. Financial Accounting.Vikas Publishing H House, New Delhi.
7. Goldwin, Alderman and Sanyal, Financial Accounting,Cengage Learning.
8. Horngren, Introduction to Financial Accounting, Pearson Education.
9. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
10. Jawaharlal: Financial Accounts. S.Chand
11. Swayam: https://youtu.be/FFC7fYpnC0M

Note: Latest edition of the text books should be used.

SDG Mapping

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Enhances accounting knowledge, analytical skills, and practical competencies required for higher education and professional careers
SDG 5	Gender Equality	Promotes inclusive participation in learning activities such as group discussions, presentations, and assignments
SDG 8	Decent Work and Economic Growth	Develops employability skills, financial literacy, and professional competence in accounting for workplace readiness
SDG 9	Industry, Innovation and Infrastructure	Supports modern accounting practices including Ind-AS and IFRS, improving business systems and financial reporting frameworks
SDG 12	Responsible Consumption and Production	Encourages efficient resource utilization through concepts like depreciation, asset management, and financial planning

Course Code	Course Title	Total Credits	L-T-P
MC12001	**MANAGEMENT PRINCIPLES AND APPLICATIONS**	**4**	**3-1-0**

Course Objectives: Understand the fundamentals of management, Develop skills in planning and decision-making processes. Explore staffing functions and controlling techniques, including types of coordination and collaboration tools.

Course Learning Outcomes:

After completing the course the students should be able to demonstrate the acquisition of:

CO1. Understand management fundamentals, including its scope, levels, and distinguishing features from administration.

CO2. Explore management evolution and key theorists, including Taylor, Fayol, Follett, and Barnard, and various management approaches.

CO3. Learn planning essentials, such as its definition, importance, types, and decision- making process.

CO4. Grasp organizing principles, including formal vs. informal organization, types of structures, and decentralization.

CO5. Gain insight into staffing and controlling functions, covering staffing objectives, and control techniques like ratio analysis and budgetary control.

CO–PO-PSO Mapping Matrix using standard correlation levels:
3 = High, 2 = Medium, 1 = Low, – = No correlation

COs \ POs/PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	2	1	1	1	2	1	1	2	1	2	3	2	1	1
CO2	3	3	2	1	2	1	2	2	1	2	1	2	3	2	1	2
CO3	3	3	3	2	1	1	1	3	1	1	2	2	3	3	2	1
CO4	3	2	3	1	2	1	1	2	1	1	1	2	3	2	1	3
CO5	3	3	3	3	2	1	2	2	2	2	1	2	3	3	3	2

Course Input:

Unit I: Introduction: (12 Lectures)

Introduction to Management: Meaning and Definition, Nature and Characteristics of Management Scope of Management, Levels of Management, Administration Vs. Management, overview of Functions of Management; Evolution of management thought: contributions of F.W. Taylor and Henry Fayol Mayo, Mary

Parker Follett and C.I. Barnard. Behavioural Approach, Systems Approach, Quantitative Approach and Contingency Approach. Roles and qualities of manager.

Unit II: Planning (12 Lectures)

Planning: Meaning and Definition – Characteristics of Planning, Importance and Benefits of Planning – Steps in planning – Types of Planning – Limitations of Planning – Decision making concept; Strategic planning – Concept, process, Importance and limitations; Decision-making – concept, importance, process.

Unit III: Organizing (12 Lectures)

Organizing: Meaning and Definition – Principles of Organisation – Formal Vs. Informal , Organisation - Types of Orgnisation: Functional Organisation, Matrix Organisation, Team based Organisation , Departmentation: Decentralisation and Delegation of authority, Span of management, Different types of authority (line, staff and functional)

Unit IV: Staffing and Controlling (12 Lectures)

Staffing: Definition and scope , Importance and objectives of staffing functions; Concept of controlling, process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM, Emerging issues in Management (Case Study).

Unit V: Coordination (12 Lectures)

Definition and significance of coordination in organizations, elements, Types of coordination: Vertical, horizontal, and diagonal coordination; Collaboration tools and technologies: Project management software, virtual teams, and platforms, Work place diversity, Employee empowerment.

Recommended Learning Resources:

Textbooks

1. Pany Tushar K , Management Principles and Application, Kalyani
2. Peter F Drucker, Practice of Management, Mercury Books, London
3. Prasad, L.M. Principles and Practice of Management, Sultan Chand

Reference Material & Digital Resources

1. A K Jha, Management Principles and Application - Vrinda Publications (P) Ltd.
2. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books
3. Chandan J.S – Management Concepts of Strategy – Vikash Publication
4. Gupta R.N - Principles & Practice of Management – S. Chand
5. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.
6. James H. Donnelly, Fundamentals of Management, Pearson Education.
7. Jhunjhunwala J. Mohanty- Management Principles and Applications-Himalaya Publishing House
8.Swayam: https://youtu.be/vOykcERGw9Y

Note: Latest edition of the text books should be used.

SDG Mapping

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Develops managerial knowledge, leadership abilities, and practical decision-making skills.
SDG 5	Gender Equality	Promotes inclusive management practices, equal opportunities, and gender-sensitive leadership.
SDG 8	Decent Work and Economic Growth	Enhances understanding of effective management, employee productivity, and sustainable organizational growth.
SDG 9	Industry, Innovation and Infrastructure	Encourages innovation, modern management practices, and adaptation to changing business environments.
SDG 12	Responsible Consumption and Production	Promotes efficient utilization of organizational resources and responsible managerial practices.
SDG 16	Peace, Justice and Strong Institutions	Develops ethical leadership, transparency, accountability, and effective conflict management in organizations.

Course Code	Course Title	Total Credits	L-T-P
EC12001	**PRINCIPLES OF MICROECONOMICS**	**4**	**3-1-0**

Course Objectives: This course is designed to expose the students to the basic principles of microeconomic theory. The emphasis will be on thinking like an economist and the course will illustrate how microeconomic concepts can be applied to analyze real-life situations.

Course Learning Outcomes:

After completion of the course the students should be able to demonstrate the acquisition of:

CO1: Learn the basic problems of economy.

CO2: Understand the concept of demand and supply and their interaction.

CO3: Evaluate the concept of laws of consumption.

CO4: Analyze the theories of production function.

CO5: Identify the forms of perfect and imperfect market.

CO–PO-PSO Mapping Matrix using standard correlation levels:
3 = High, 2 = Medium, 1 = Low, – = No correlation

COs \ POs/PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	1	1	2	1	1	1	2	1	1	2	3	2	1	1
CO2	3	3	2	2	3	1	1	1	2	1	1	2	3	3	2	2
CO3	3	2	3	1	2	1	1	1	1	1	1	2	3	2	1	2
CO4	3	3	2	3	2	1	1	1	2	1	2	2	3	3	3	2
CO5	3	3	2	2	3	1	1	1	2	2	1	2	2	3	2	3

Course Input:

UNIT-I Exploring the subject matter of Economics

Why study economics? Scope and method of economics; the economic problem: scarcity and choice; the question of what to produce, how to produce and how to distribute output.

UNIT-II Supply and Demand

Demand/supply; Individual schedule and law of demand/supply curve; shifts in the Demand/supply curve, demand and supply together; elasticity of demand and its application; (price, income and cross) Consumer surplus.

UNIT-III Consumption Decision

Utility Analysis, Laws of consumption, description of preferences (representing preferences with indifference curves); properties of indifference curves; consumer‘s optimum choice; income and substitution effects

UNIT-IV Production Function

Theory of costs- TC, AC and MC, short run costs and long run costs. Revenue concept-TR, AR and MR. Short run production function and law of variable proportions.

UNIT-V Perfect and Imperfect Market Structure

Types of market; Price and output determination under Perfect Competition and Monopoly market structure-features and comparison

Recommended Learning Resources

Text Books

1. Karl E. Case and Ray C. Fair, *Principles of Economics*, Pearson Education Inc., 8th Edition, 2007.
2. N. Gregory Mankiw, *Economics: Principles and Applications*, India edition by South Western, a part of Cengage Learning, Cengage Learning India Private Limited, 4th edition, 2007.

Reference Mateial & Digital Resources

1. Joseph E. Stiglitz and Carl E. Walsh, *Economics*, W.W. Norton & Company, Inc., New York, International Student Edition, 4th Edition, 2007.

Swayam: https://youtu.be/IFtOcNbej0o

SDG Mapping

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Builds foundational economic knowledge and analytical skills
SDG 8	Decent Work and Economic Growth	Enhances understanding of markets, production, and economic decision-making
SDG 10	Reduced Inequalities	Promotes understanding of income distribution and consumer welfare
SDG 12	Responsible Consumption and Production	Emphasizes efficient use of scarce resources and sustainable consumption
SDG 16	Peace, Justice and Strong Institutions	Encourages fair market practices and ethical economic behavior

Course Code	Course Title	Total Credits	L-T-P

ET12001	ENTREPRENEURIAL PROMOTION POLICIES	4	3-1-0

Course Objectives: The purpose of this course is to make the learners aware of the evolution of the policies and institutional framework for the promotion of entrepreneurship in the country.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1. Recognise the evolution of government policy for small enterprise sector.

CO2. Interpret the legal framework of entrepreneurship and small business.

CO3. Describe the available institutional support system for promoting small-scale sector.

CO4. Describe the policy framework for entrepreneurship and small business.

CO5. Analyse and review the Non-Governmental Initiatives for Entrepreneurial Promotion.

CO–PO-PSO Mapping Matrix using standard correlation levels:
3 = High, 2 = Medium, 1 = Low, – = No correlation

COs \ POs/PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5
CO1	3	2	3	1	1	1	1	1	3	2	1	2	3	2	2	1	1
CO2	3	3	3	2	1	1	1	2	3	1	1	2	3	3	2	1	1
CO3	3	2	3	2	2	1	1	1	2	2	2	2	3	3	2	2	3
CO4	3	3	3	2	2	1	1	2	3	2	1	2	3	3	3	2	2
CO5	3	3	2	1	3	2	2	2	2	3	2	2	2	2	3	3	3

Course Input:

UNIT I: Evolution of Small-Scale Sector Policy (10 hours)

Genesis and the evolution of the Government of India's Small-scale sector policy; Gandhian philosophy towards small enterprises and the recommendations of the Ford Foundation team.

UNIT II: Legal Framework of Entrepreneurship and Small Business (12 hours)

Industrial Policy Resolutions 1956, 1977; New Economic Policy 1991; Reports of various committees on Industrial and business activities particularly relating to the development of entrepreneurship and small business; Report on entrepreneurship by Knowledge Commission.

UNIT III: Institutional Support for Entrepreneurship and Small Business (14 hours)

National-level financial and non-financial institutions for entrepreneurship and small business development and their roles, functions and schemes- Small Industries Development Bank of India (SIDBI), National Small Industries Corporation (NSIC), National Institute of Small Industries and Entrepreneurship Development (NIESBUD), Entrepreneurship Development Institute of India (EDII), NI-MSME, Export Promotion Council (emphasis on their objectives, activities and schemes).

UNIT IV: Policy Framework for Entrepreneurship and Small Business (14 hours)

State level policies and institutions situated in Odisha, -their roles, functions and promotional measures; Schemes under Directorate of Industries, Institutes of Entrepreneurship Development (IEDs), State Finance Corporations (SFCs), State Industrial Development Corporation (SIDC), Small Industries Service Institutes (SISI), Technical Consultancy Organisations, DICs.

UNIT V: Non-Governmental Initiative in Entrepreneurial Promotion (10 hours)

Role of FICCI and other nodal trade associations on entrepreneurship initiatives in private sector; Private-public collaboration on entrepreneurship; Role of industries/entrepreneurs' associations and self-help groups.

TRecommended Learning Resources:

Textbooks

Nanda, K.C. (1999). Credit and Banking: What Every Small Entrepreneur (and Banker) Must Know. Delhi, India: Response Books.

1. Verma, J. C., & Singh, G. (2002). Small Business and Industry: A Handbook forEntrepreneurs. Delhi, India: Sage Publications.

Reference Material & Digital Resources

1. Awasthi, D. N., & Sebastin, J. (1996). Evaluation of Entrepreneurship Development Programmes. Delhi, India: Sage Publications Private Limited.
2. Juneja, J.S. (2002). Small and Medium Enterprises. Delhi, India: Deep & Deep Publications Pvt. Ltd.
3. Swayam: https://youtu.be/YUVybfnKA9I

Note: Latest edition of the text books should be used

SDG Mapping

SDG No.	SDG Title	Nature of Contribution

SDG 4	Quality Education	Enhances knowledge of entrepreneurship policies, institutional frameworks, and skill development for enterprise creation
SDG 5	Gender Equality	Encourages women entrepreneurship and participation through SHGs and inclusive policy frameworks
SDG 8	Decent Work and Economic Growth	Promotes entrepreneurship, MSME development, and employment generation through policy and institutional support
SDG 9	Industry, Innovation and Infrastructure	Supports development of small industries, innovation ecosystems, and entrepreneurial infrastructure
SDG 10	Reduced Inequalities	Encourages inclusive growth by supporting small businesses, rural enterprises, and marginalized groups
SDG 16	Peace, Justice and Strong Institutions	Promotes transparent governance, policy frameworks, and institutional accountability in entrepreneurship development

Course Code	Course Title	Total Credits	L-T-P
EC13001	**BASIC ECONOMETRICS**	**3**	**2-1-0**

Course Objectives: The Objective of this course is to help the students to understand the use of various techniques of econometrics in research and statistical problems.

Course Outcomes (COs): After successful completion of the course, students will be able to:

CO1: Explain the basic concepts, nature, scope, and central problems of Economics.

CO2: Understand consumer behaviour and apply utility analysis to determine consumer equilibrium.

CO3: Analyze the concepts of demand, supply, and elasticity of demand and evaluate their practical implications.

CO4: Evaluate production functions, laws of production, and cost and revenue relationships in business decision-making.

CO5: Differentiate between various market structures and explain price and output determination under perfect competition, monopoly, monopolistic competition, and oligopoly.

CO–PO-PSO Mapping Matrix using standard correlation levels:
3 = High, 2 = Medium, 1 = Low, – = No correlation

COs \ POs & PSOs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	2	1	2	1	1	-	1	1	-	2	1	3	2	1	1	1
CO 2	3	2	2	2	1	1	-	1	-	-	2	1	3	3	2	1	1
CO 3	3	3	3	3	2	1	-	1	1	1	2	2	3	3	3	2	2
CO 4	3	3	3	3	1	1	-	1	1	1	2	3	3	2	3	3	3
CO 5	3	3	2	3	2	1	1	1	1	1	2	3	3	3	2	3	3

Course Inputs:

UNIT-1: Basic Concepts: (9 Lectures)

Meaning of 'Econometrics', Methodology of Econometrics: Statement of Theory or Hypothesis , Specification of the Mathematical Model of Consumption ,. Specification of the Econometric Model of Consumption, Obtaining Data, Estimation of the Econometric Model, Hypothesis Testing, Forecasting or Prediction, Use of the Model for Control or Policy Purposes,Types of Econometrics, Mathematical and Statistical Prerequisites

UNIT II: Regression Model: (9 Lectures)

Estimation, Assumptions of the Classical Linear Regression Model, OLS estimation. Model Selection Criteria: R2 and Adjusted R2 criteria, Akaike's Information Criterion and Schwarz's Information Criterion.

UNIT III: Regression Model: (9 Lectures)

Diagnostic Testing: Sources, Detection and remedial measures for Multi-collinearity, Autocorrelation and Heteroscedasticity in regression. Tests of Specification errors: Detecting the presence of unnecessary variables, omitted variables and incorrect functional form (Ramsey RESET and Lagrange Multiplier Test for Adding Variables) Errors of measurement: Consequences and remedial measures.

UNIT IV: Regression Model: (9 Lectures)

Estimation of Auto regressive Models Instrumental Variable Estimation, Omitted variables in a simple regression model, Measurement errors. Panel Data Models: Estimation techniques: The Pooled OLS Regression Model, the Fixed Effect Least Squares Dummy Variable Model, the Fixed Effect within Group Estimator, the Random Effects Model.

UNIT V: Introduction to Econometric Software (EXCEL): (9 Lectures)

Generation of data sets and data transformation; Data analysis - Graphs and Plots, Summary Statistics, Correlation Matrix, Running an OLS regression, Collinearity, Autocorrelation, Heteroscedasticity, Normality of Residuals.

Suggested Readings

Introduction to Econometrics, Dr Jhumur Sengupta, Sultan Chand & Sons

Basic Econometrics, Damodar Gujrati

Business Economics: M.L.Jhigan

SDG Mapping

Relevant SDG	SDG Goal Title	Course Alignment
SDG 4	Quality Education	Builds foundational economic knowledge and analytical understanding among learners.
SDG 12	Responsible Consumption and Production	Promotes rational consumer behaviour and responsible utilization of resources.
SDG 8	Decent Work and Economic Growth	Helps students understand market mechanisms, pricing, and economic activities contributing to growth.
SDG 9	Industry, Innovation and Infrastructure	Enhances understanding of production efficiency, industrial growth, and business decision-making.
SDG 8	Decent Work and Economic Growth	Develops understanding of competitive markets, business efficiency, and economic sustainability.

Course Code	Course Title	Total Credits	L-T-P

AE14001	**MODERN INDIAN LANGUAGES (ODIA)**	**2**	**2-0-0**

(Refer to Odia Department, School of Comparative Tribal Languages and Literatures)

Course Code	Course Title	Total Credits	L-T-P
AE14003	**MODERN INDIAN LANGUAGES (HINDI)**	**2**	**2-0-0**

(Refer to Hindi Department, School of Comparative Tribal Languages and Literatures)

Course Code	Course Title	Total Credit	L-T-P
AE14005	**MODERN INDIAN LANGUAGES (SANSKRIT)**	**2**	**2-0-0**

(Refer to Sanskrit Department, School of Comparative Tribal Languages and Literatures)

Course Code	Course Title	Total Credit	L-T-P
AE14007	**MODERN INDIAN LANGUAGES (SANTALI)**	**2**	**2-0-0**

(Refer to Santali Department, School of Comparative Tribal Languages and Literatures)

Course Code	Course Title	Total Credit	L-T-P
AE14009	**ALTERNATIVE ENGLISH**	**2**	**2-0-0**

Course Objectives:

- Develop critical reading and analytical skills through the study of prose, poetry, and short fiction.
- Understand myriad literary forms, themes, and stylistic features of English literature of different

cultural and historical contexts.

- Enhance appreciation of literary texts by examining human core values, ethics, social issues, and aesthetic expression.
- Sharpen English language proficiency through the study and practice of grammar, vocabulary, comprehension, and writing skills.
- Refine communication skills, enabling students to express ideas effectively in both written and spoken English.

Course Outcomes:

- Analyze and interpret prose, poetry, and short fiction by identifying their themes, literary techniques, and cultural significance.
- Evaluate the ideas and perspectives presented in literary texts and relate them to contemporary social, ethical, and human concerns.
- Demonstrate an understanding of major literary forms, including essays, short stories, sonnets, and modern poetry.
- Apply the rules of English grammar, including tenses, articles, prepositions, subject–verb agreement, and sentence transformations, in effective communication.
- Develop proficiency in reading comprehension, précis writing, and coherent written expression for academic and professional contexts.

Course Outcomes - Programme Outcomes Mapping of Paper

CO ↓ / PO →	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	3	2	3	2	2	1	2	2	1	2	2
CO2	3	3	3	3	3	2	2	2	2	1	2	3
CO3	2	3	3	3	3	3	2	3	3	2	3	3
CO4	2	3	2	3	3	2	2	2	3	2	3	3
CO5	2	3	3	3	2	2	2	2	2	3	2	3

1 = Weakly Mapped (Low), 2 = Moderately Mapped (Medium),
3 = Strongly Mapped (High), "–" = There is No correlation

Course Outcomes – Programme Specific Outcomes (PSOs) Mapping of Paper

CO ↓ / PSO →	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	2	3	3	2

CO ↓ / PSO →	PSO1	PSO2	PSO3	PSO4	PSO5
CO3	3	3	3	3	3
CO4	3	3	2	3	3
CO5	3	3	3	3	3

1 = Weakly Mapped (Low), 2 = Moderately Mapped (Medium),
3 = Strongly Mapped (High), "–" = There is No correlation

Course Contents:

Unit I: Prose

- Francis Bacon- *Of Studies, Of Truth*
- A. P. J. Abdul Kalam – *My Vision for India*

Unit II: Short Fiction

- O. Henry – *The Gift of the Magi*
- *Mahasweta Devi* – ***Draupadi*** (translated by Gayatri Chakravorty Spivak)

Unit III: Poetry

- William Shakespeare – *Sonnet 116, 138*
- Jayanta Mahapatra – *Hunger*

Unit IV: Language and Communication Skills

- Tenses, Articles, Prepositions, Subject–Verb Agreement
  Transformation of Sentences (Active–Passive, Direct–Indirect)
  Comprehension and Precis Writing

Recommended Learning Resources

- Bacon, Francis. *Essays of Francis Bacon* (Oxford World's Classics or Penguin Classics), 1625.
- Kalam, A. P. J. Abdul. *Wings of Fire* and *My Vision for India: Ideas for the New Millennium.* (Universities Press / Penguin India),1999.

- O. Henry. *The Gift of the Magi and Other Stories.* (Signet Classics / Dover Publications), 1906.
- Devi, Mahasweta. *Breast Stories.* Translated by Gayatri Chakravorty Spivak. (Seagull Books, Kolkata), 2002.
- Mahapatra, Jayanta. *A Rain of Rites: Poems.* (Oxford University Press / Harper Collins India), 1976**.**
- Shakespeare, William. *Sonnets.* (Edited by Katherine Duncan-Jones, Arden Shakespeare Series / Oxford University Press), 1997.
- Ram, M. & Singh, K. *English Language and Communication Skills: A Practical Approach.* (PHI Learning / Cambridge India), 2012.
- Iyengar, K. R. Srinivasa. *Indian Writing in English.* (Sterling Publishers / Asia Publishing House),1962.
- Parija, Ratnaprava. Communicative English (REST Publisher, Tamil Nadu), 2018.
- Murphy, Raymond. *English Grammar in Use.* (Cambridge University Press),1985.

SDG Mapping for this Course

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Enhances literary competence, grammar, communication, and critical thinking skills
SDG 5	Gender Equality	Encourages critical engagement with gender representation and women's experiences
SDG 8	Decent Work & Economic Growth	Strengthens language proficiency and professional communication skills
SDG 10	Reduced Inequalities	Promotes empathy, inclusion, and understanding of marginalized communities
SDG 16	Peace, Justice & Strong Institutions	Encourages ethical values, cultural awareness, and responsible communication

Course Code	Course Title	Total Credits	L-T-P
CC15001	**COMPUTERIZED ACCOUNTING**	**3**	**1-0-2**

Course Objectives: This course aims to make students understand and to acquire basic knowledge in the

Computerized accounting systems and its applications in the area of business .

Course Learning Outcomes:

CO1.Students will gain a comprehensive understanding of computerised accounting systems, including their importance, applications, and functionalities.

CO2. Students will demonstrate proficiency in setting up, configuring, and managing company profiles, ledger accounts, and voucher types within accounting software.

CO3. Students will execute precise preparation of financial documents, such as cash books, bank books, and day books, using accounting software features.

CO4. Students will exhibit competence in managing inventory-related entities, including stock groups, categories, items, and godowns within accounting software systems.

CO5. Students will prepare accurate and insightful financial statements, including trial balances, profit and loss accounts, and balance sheets, using accounting software functionalities.

CO–PO-PSO Mapping Matrix using standard correlation levels:
3 = High, 2 = Medium, 1 = Low, – = No correlation

COs \ POs/PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	1	3	2	1	1	1	3	1	3	2	3	2	1	1
CO2	3	3	2	3	2	1	1	1	2	1	3	2	3	3	2	2
CO3	3	3	2	3	3	1	1	2	2	1	2	2	3	2	3	3
CO4	3	3	2	3	2	1	1	1	2	1	3	2	3	3	2	3
CO5	3	3	2	3	3	2	1	2	2	2	2	2	3	2	3	

Course Inputs:

UNIT-I: Introduction to Computerized Accounting (15 Lectures)

Introduction – Importance - Application - Advantages and disadvantages – Difference between Manual Accounting and Computerized Accounting – Features of Accounting packages. Company Creation and Accounting Masters, Case Study.

UNIT -II: Creation of Company, Ledger and Voucher (15 Lab)

Creation of Company- steps-selecting a company-closing a company-alter -delete a company – Accounts Groups-Predefined Groups– Ledgers – create-alter- delete, voucher types – short cut keys- Voucher Entry-display - alter – delete.

UNIT -III: Preparation of Cash Book, Rectification of Error and Preparation of Bank Reconciliation Statement. (15 Lab)

Features – Accounting Features- Inventory Features-Configuration menu-- Day Book – Cash and Bank Books-Rectification of Errors-altering the transactions- Bank Reconciliation Statement.

UNIT-IV: Accounts with Inventory (15 Lab)

Creation of Stock Groups – display-alter-delete-Stock categories – creation - Stock items- create-display-alter-delete – Godowns - Units of Measure - Inventory Vouchers-Display of inventory reports & statements.

UNIT -V: Preparation of Final Account and Report Generation (15 Lab)

Final Accounts and Report Generation, Final accounts of partnership, company, Final Accounts of Sole Traders: Trial Balance - Profit and Loss Account - Balance Sheet-Preparation of Final Accounts-Generation of Reports-Account Books – Registers - Statement of Accounts.

Recommended Learning Resources:

Textbooks

Computerised Accounting and Business systems: Kalyani publications

Reference Material & Digital Resources

1, Vaagdevi publications

2. Aakash Business Tools: Spoken Tutorial project IIT Bombay

3. Mastering Tally: Dinesh Maidasani, Firewal Media

4. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB publications

5. Manuals of Respective Accounting pack

Note: Latest edition of the text books should be used.

SDG Mapping

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Develops digital accounting skills, software proficiency, and practical financial knowledge
SDG 8	Decent Work and Economic Growth	Enhances employability in accounting, finance, and business sectors through hands-on software training

SDG 9	Industry, Innovation and Infrastructure	Promotes the use of modern accounting technologies and digital financial systems
SDG 12	Responsible Consumption and Production	Encourages paperless accounting and efficient resource utilization through digital record-keeping
SDG 16	Peace, Justice and Strong Institutions	Supports transparency, accountability, and ethical financial reporting practices

Course Code	Course Title	Total Credits	L-T-P
VA16201	**ENVIRONMENT EDUCATION AND DISASTER MANAGEMENT**	**4**	**3-0-1**

Course Objectives: The objective is to make students aware about the environmental functions and issues.

Course Learning Outcomes:

CO1: Students will develop a comprehensive understanding of the complex interactions between humans and the environment, tracing historical developments, analyzing contemporary challenges, and exploring sustainable solutions.

CO2: Students will be able to critically analyze the impact of human activities on natural resources, biodiversity, ecosystems, and the climate, evaluating the effectiveness of conservation efforts and mitigation strategies.

CO3: Students will gain an interdisciplinary perspective by integrating knowledge from fields such as ecology, geography, sociology, economics, and policy studies to address environmental issues holistically.

CO4:Students will cultivate problem-solving skills by applying scientific principles, analytical tools, and ethical considerations to devise innovative solutions for environmental challenges at local, regional, and global scales.

CO5: Students will develop the capacity for active engagement and advocacy in environmental stewardship, recognizing their role as responsible global citizens and agents of positive change in promoting sustainability and resilience.

CO–PO-PSO Mapping Matrix using standard correlation levels:
3 = High, 2 = Medium, 1 = Low, – = No correlation

COs \ POs/PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	3	2	1	3	1	1	2	1	1	1	2	3	2	1	1
CO2	3	3	3	2	3	1	1	2	2	1	2	2	3	3	2	2
CO3	3	2	2	2	2	2	1	2	2	1	1	2	3	2	2	2
CO4	3	3	3	3	2	1	1	2	2	2	3	2	3	3	3	2
CO5	3	2	2	1	2	2	3	3	2	3	1	3	2	2	1	

Course Inputs:

Unit I: Humans and the Environment (4 Lectures)

The man-environment interactions: Human as hunger-gatherers; Origin of agriculture; Great ancient civilizations and the environment; Industrial revolution and its impact on the environment; Population growth and natural resource exploitation; Concept of sustainable development, Sustainable Development Goals (SDGs).

Unit II: Natural Resources and Sustainable Development (8 Lectures)

Overview of natural resources, renewable and non-renewable resources. Biotic resources: Major type of biotic resources-forests, grassland, wetlands, wildlife. Water resources: Types of water resources-fresh water and marine; Availability and use of water resources; Environmental impact of over-exploitation, issues and challenges; Conflicts over water. Soil and mineral resources: Energy resources: Renewable and non-renewable sources of energy; Non-conventional energy sources-solar, wind, tidal, hydro, geothermal, biomass, hydrogen and fuel cells; Implications of energy use on the environment.

Unit III: Conservation of Biodiversity and Ecosystems (6 Lectures)

Biodiversity as a natural resource; Biodiversity in India and the world; Biodiversity hotspots; Endangered species, Red data book. Threats to biodiversity and ecosystems: Commercial exploitation of species; Invasive species. Major conservation policies: in-situ conservation approaches; Major protected areas; National and International initiatives for biodiversity conservation; the role of traditional knowledge, community-based conservation. Land use and Land cover change: deforestation, desertification, urbanization, Loss of Biodiversity and it's impact.

Unit IV: Environmental Pollution (8 Lectures)

Environmental issues at local, regional, and global levels. Air, noise, water, soil, thermal and radioactive pollution. Point sources and non-point sources of pollution.

Air pollution: Sources of air pollution; Primary and secondary pollutants; particulate matter and sulphur dioxide; Volatile Organic compounds (VOCs), Polycyclic aromatic hydrocarbons (PAHs) and Persistent organic pollutants (POPs); acid rain; smog, Ozone hole. National Ambient Air Quality Standards.

Water pollution: Sources of water pollution; River, lake and marine pollution, groundwater pollution; water quality, Water quality parameters and standards; adverse health impacts of water pollution on human and aquatic life.

Soil pollution: Soil pollutants and their sources; Solid waste and their recycling. Noise pollution: Definition of noise; Unit of measurement of noise pollution; Mineral exploitation; Environmental problems due to extraction of minerals and use; Degradation of soil quality and impact on agriculture productivity.

Noise pollution; Noise standards; adverse impact of noise on human health.

Thermal and Radioactive pollution: Sources and impact on human health and ecosystems.

Unit V : Climate Change: Impacts, Adaptation and Mitigation (5 Lectures)

Understanding climate change, Projections of global climate change with reference to temperature, rainfall, climate variability and extreme events; Climate change projections for the Indian sub-continent.

Impacts of climate change on ocean and land systems; Sea level rise, changes in marine and costal ecosystems; Impacts on forests and natural ecosystem; Impacts on animal species, agriculture, health, urban infrastructure; Climate-resilient development; Indigenous knowledge for adaption to climate change.

Mitigation of climate change: Green House Gas (GHG) Reduction vs. sink enhancement; Concept of carbon intensity, energy intensity and carbon neutrality; Energy efficiency measures; Renewable energy sources; Carbon capture and storage.

Unit VI :Environmental Management (6 Lectures)

Introduction to environmental laws and regulations: Constitutional provisions- Article 48A, Article 51A (g) and other environmental rights, Environmental legislations on the forest, wildlife and pollution control. Environmental audit and impact assessment; Waste Management- Concept of 3R (Reduce, Recycle and Recycle) and sustainability.

Unit VII :Environmental Treaties and Legislation (8 Lectures)

Major International Environmental Agreements: UN Conference on Human Environment 1972, Convention on Biological Diversity (CBD); Cartagena Protocol on Biosafety; Nagoya Protocol on Access and Benefit-sharing ; Convention on International Trade in Endangered Species of Wild Flora and Fauna(CITES); Ramsar Convention on Wetlands of International Importance; United Nations Convention to Combat Desertification (UNCCD); Vienna Convention for the Protection of the Ozone Layer; Montreal Protocol on Substances that Deplete the Ozone Layer and the Kigali Amendment; Basel Convention on the Control of Trans boundary Movements of Hazardous Wastes and their Disposal; Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade; Stockholm Convention on Persistent Organic Pollutants; Minamata Convention on Mercury; United Nations Framework Convention on Climate Change (UNFCCC); Kyoto Protocol; Paris Agreement; India's status as a party to major conventions

Major Indian Environmental Legislations: The Wild Life (Protection) Act, 1972; The Water (Prevention and Control of Pollution) Act, 1974; The Forest (Conservation) Act, 1980; The Air(Prevention and Control of Pollution) Act, 1981 The Environment (Protection) Act, 1986; The Biological Diversity Act, 2002; The Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006; Noise Pollution (Regulation and Control) Rules, 2000; Industry-specific environmental standards; Waste management rules, National Green Tribunal.

Major International organizations and initiatives: United Nations Environment Programme(UNEP), International Union for Conservation of Nature (IUCN), World Commission on Environment and

Development (WCED), United Nations Educational, Scientific and Cultural Organization (UNESCO), Intergovernmental Panel on Climate Change (IPCC), and Man and the Biosphere(MAB) programme.

Unit VIII: Disaster Management (30 Practical)

Concept of Hazards, Disasters, Natural and man made hazards, Types of hazards, Concept of disaster management, Vulnerability and risk. Nature and characteristics of hazards: Flood, Cyclone, Drought, and Earthquake. Man made hazards – Industrial and Fire.

Disaster management cycle, Pre disaster management, during disaster management, Post Disaster review and management, Preventing, mitigation, preparedness, Adaptation. Disaster Management Plan at National Level, State Level, District Level and Community Level.

Practical:

1. Environment and its analysis
2 Water quality parameters
3 Determination of pH of water samples
4 Determination of acidity of water
5 Determination of Alkalinity of water sample
6 Measurement of turbidity of water samples
7 Determination of conductivity of water sample
8 Estimation of dissolved Oxygen (DO) in water sample
9 Estimation of Biological Oxygen Demand (BOD) of water
10 Estimation of Chemical Oxygen Demand (COD) of water
11 Determination of chloride in water
12 Determination of calcium hardness of water
13 Determination of total hardness of water
14 Determination of minerals in water
15 Visit to Industrial Sewage Disposal Unit

Recommended Learning Resources:

Textbooks

1. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. *Ecology, Environmental Science and Conservation*. S. Chand Publishing, New Delhi.

2. Das, M.C. Text Book of Ecology, Tata Mc Graw Hills, New Delhi

3. Central Pollution Control Board Web page for various pollution standards. https://cpcb.nic.in/standards/

4. Chiras, D. D and Reganolds, J.P. (2010) . Natural Resource Conservation : Management for a Sustainable Future. 10th edition, Upper Saddle River, N.J. Benjamin/Cummins/Person.

5. Fisher, Michael H. (2018) An Environmental History of India-Form Earliest Times to the Twenty-First Century, Cambridge University Press.

6. Harris, France (2012) Global Environmental Issues, 2nd Edition. Wiley-Blackwell.
7. John W. Twidell and Anthony D. (2015). Renewable Energy Sources, 3rd Edition, Weir Publisher (ELBS)
8. Kanchi Kohli and Manju Menon (2021) Development of Environment Laws in India, Cambridge University Press.

Reference Material & Digital Resources

1. Krishnamurthy, K.V.(2003) Textbook of Biodiversity, Science Publishers, Plymouth, UK
2. Ministry of Environment, Forest and Climate Change (2019) A Handbook on International Environment Conventions & Programmes.
3. https://moef.govt.in/wp-content/uploads/2020/02/convention-V-16-CURVE-web.pdf
4. Rajagopalan, R. (2011). Environmental Studies: From Crisis to Cure. India: Oxford University Press.
5. Annual Reports of Ministry of Env., Forests and Climate Change, Govt of India, New Delhi

Note: Latest edition of the text books should be used.

SDG Mapping

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Builds environmental awareness, interdisciplinary knowledge, and sustainability skills
SDG 6	Clean Water and Sanitation	Addresses water resources, pollution, and conservation
SDG 7	Affordable and Clean Energy	Promotes renewable energy and energy efficiency
SDG 11	Sustainable Cities and Communities	Focus on urbanization, disaster management, and environmental planning
SDG 12	Responsible Consumption and Production	Encourages sustainable resource use and waste management (3R principles)
SDG 13	Climate Action	Covers climate change impacts, mitigation, and adaptation strategies
SDG 14	Life Below Water	Addresses marine ecosystems and water pollution

SDG 15	Life on Land	Focus on biodiversity conservation, forests, and land degradation
SDG 16	Peace, Justice and Strong Institutions	Covers environmental laws, policies, and governance frameworks

SEMESTER-II

Course Code	Course Title	Total Credits	L-T-P
CC10002	**COST AND MANAGEMENT ACCOUNTING**	**4**	**3-1-0**

Course Objectives: To acquaint the students with basic concepts used in cost and management accounting and various methods involved in cost ascertainment systems.

Course Learning Outcomes:

CO1: Learn and understand the basics concepts regarding cost of material, cost of labour and soct of overhead.

CO2: Distinguish between cost accounting and management accounting , their relationship and practices in the field of commerce and management.

CO3: Establishing relationships and evaluating using various methods of costing.

CO4: Systematic recording, preparation of cost sheet, in adherence to various standards and variances.

CO–PO-PSO Mapping Table

1-Weakly Mapped (Low) 3- Strongly Mapped

2- Moderately Mapped (Mapped) "-" means there is no correlation

COs \ POs/PSOs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	2	3	1	1	1	1	1	1	2	3	2	1	1
CO2	3	3	2	2	3	1	1	2	2	1	1	2	3	2	1	1

CO3	3	3	3	3	2	1	1	1	2	2	1	2	2	3	2	2
CO4	3	3	3	3	2	1	1	1	2	2	2	2	3			

Course Inputs:

Unit I: **Introduction** (**12 Lectures)**

Meaning, objectives and advantages of cost accounting, Difference between financial, cost, and management accounting and. Cost concepts and Classifications, Role of a cost accountant in an organization

Unit II: Elements of Cost (12 Lectures)

1.Materials: Material/inventory control- concept and techniques, Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard, Treatment of Material Losses.

2.Labour: Accounting and Control of labour cost, time keeping and time booking, concept and treatment of idle time, over time, labour turnover and fringe benefits.

3.Overhead: Classification, allocation, apportionment and absorption of overhead. Under- and over-absorption. Capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, debts, research and development Expenses, Bad Activity – based cost allocation

Unit III: Methods of Costing (12 Lectures)

Unit costing, Job costing. Contract Costing, Process costing (process losses, valuation of work in progress, joint and by-products) Service costing (only transport) and Reconciliation of cost and financial accounts.

Unit IV: Budgetary Control and Standard Costing (12 Lectures)

Budgeting and budgetary control: Concept of budget and budgetary control, objectives, merits, and limitations, Budget administration, Functional budgets, Fixed and flexible budgets, Zero base budget.

Standard costing and variance analysis: Meaning of standard cost and standard costing: advantages, limitations and applications, Variance analysis – material, labour, overhead and sales variances

Unit V: Absorption versus Variable costing: (**12 Lectures)**

Distinctive features and income determination. Cost-Volume-Profit Analysis: Break-even analysis-algebraic and graphic methods. Contribution/sales ratio, key factor. Margin of safety. Angle of incidence and techniques of marginal costing for making decisions – fixation of selling price, exploring new market, make or buy, product mix, operate or shut down, seller process further.

Skill Development Activities/ Practical Exercise:

I. Assignment,

II. Presentation

III. Group Discussion

IV. Quiz

Recommended Learning Resources:

Textbooks

1. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.
2. Khan, M.Y. and P.K. Jain. Management Accounting. Tata McGraw Hill, Publishing Co., New Delhi.

Reference Material & Digital Resources

1. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
2. Barfield, Jesset T., Cecily A. Raibarn and Michael R. Kinney. Cost Accounting: Traditions and Innovations. Thomson Learning.
3. Drury, Colin. Management and Cost Accounting. Cengage Learning.
4. Horngreen, Charles T., Gary L. Sundem. Introduction to Management Accounting.
5. Lal, Jawahar. Advanced Management Accounting Text and Cases. S. Chand and Co., New Delhi.
6. Lal, Jawahar. Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. ShriMahabir Book Depot, New Delhi.
8. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. Prentice Hall of India, New Delhi.
9. Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.

Note: Latest edition of books may be use.

SDG Mapping

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Development of accounting knowledge and analytical skills for professional competence
SDG 8	Decent Work and Economic Growth	Understanding cost control and efficiency to improve productivity and organizational performance
SDG 9	Industry, Innovation and Infrastructure	Application of modern costing techniques for industrial decision-making and innovation
SDG 12	Responsible Consumption and Production	Cost analysis for efficient resource utilization, waste control, and sustainable production practices

Course Code	Course Title	Total Credits	L-T-P

MC12002	BUSINESS ENVIRONMENT	4	3-1-0

Course Objectives: To encourage the students to develop through understanding about the business and business environment. To enhance the knowledge within the students about different components of Business Environment. To enable the students to analyze the impact of different economic and fiscal policies of Govt. Applicable to Business

Course Learning Outcomes:

CO1: Overview of Business Environment
CO2: Acquaint with the key factors of Business Environment
CO3: Analyze about various Policies which play a vital role in Business Environment
CO4: Acquaint with the impact of Globalization and Liberalization on Indian Economy
CO5: Evaluate the impact of technological, socio-cultural, and global environmental changes on business decisions and organizational strategies.

CO–PO Mapping Table

1-Weakly Mapped (Low) 3- Strongly Mapped

2- Moderately Mapped (Mapped) "-" means there is no correlation

COs \ POs/PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	2	1	2	1	1	1	2	1	1	2	3	2	1	1
CO2	3	3	3	2	3	1	1	2	2	1	1	2	3	3	2	1
CO3	3	3	3	3	3	1	1	2	2	2	1	2	3	3	3	2
CO4	3	3	2	2	2	1	1	1	3	2	2	2	2	2	2	3

Course Inputs:

Unit – I Introduction to Business Environment : (12 Lectures)

Meaning, Definition and Nature of Business Environment. Elements of Business Environment, Internal and external Environment, Introduction to Micro and Macro Environment: Demographic, Natural, Political, Social, Cultural, Economic, Technological, International and Legal

Unit – II Political and Legal Environment in India: (12 Lectures)

Meaning and Types of Political Environment. Impact of Political Environment on Business in India. Legal Framework of Business: Political Institutions, Legislature, Executive, Judiciary, Role of Central and State Governments in Business, Role of Legal Environment in Business. Need and objectives of Consumer Protection Act 2019, FEMA, Rights of Consumer under Consumer Protection Act, 2019. Need and objectives of National Competition policy in India.

Unit – III Social, Cultural and Economic Environment: (12 Lectures)

Social and Cultural Environment: Nature, Impact of Foreign Culture on Business, Traditional Values and its Impact, Social Audit - Meaning and Importance of Corporate Governance and Social Responsibility of Business, Meaning and Significance of Economic Environment. Economic Policies of India – Meaning and Impact of Monetary Policy, Fiscal Policy, EXIM Policy and New Industrial Policy Business in India. Recent Economic Reforms, Impact of Business on Private Sector, Public Sector and Joint Sector, Sun-rise Sectors of India Economy. Challenges of Indian Economy.

Unit – IV Technological & Competitive Environment: (12 Lectures)

Technological Environment: Meaning, Features, Impact of Technology on Business, Impact of Changes in Technology on Business. Technology and Society. Modes of Acquiring Technology. IT Revolution and its Impact on Business. Digital Transformation in Indian Business. Michael Porter's Five Forces Analysis, Competitive Strategies.

Unit – V Global Environment: (12 Lectures)

Meaning and Dimensions of the Global environment. Meaning, Nature and Stages of Globalisation, Essential Conditions & Features of Globalization, Foreign Market Entry Strategies, LPG Model. Merits and Demerits of Globalization of Business.Impact of Globalization on Indian Businesses. Different Forms of Globalization of Businesses – MNCs, TNCs.

Recommended Learning Resources:

Textbooks

1. Aswathapa, K. – Essentials of Business Environment, Himalaya
2. Dutt & Sundaram- Indian Economy, S Chand
3. Mishra S.K and Purl V.K -Indian Economy, Himalaya
4. Agarwal A.N – Indian Economy, Vikash
5. Dutta Rudder- Economic Reforms in India, S Chand

Reference Material & Digital Resources

1. Mamarla & Rao- Sub Business Planning & Policy, Himalaya
2. Cherunilam Francis- Business Environment Policy, Himalaya
3. Economic Environment of Business – M. Adhikary, Sultan Chand & Sons.
4. https://youtu.be/z_Huy7AS7pE

Note: Latest edition of the textbooks should be used.

SDG Mapping

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Enhances understanding of business environment and policy framework for informed decision-making

SDG 8	Decent Work and Economic Growth	Knowledge of economic policies and business environment supporting employment and growth
SDG 9	Industry, Innovation and Infrastructure	Understanding technological and competitive environment fostering innovation
SDG 12	Responsible Consumption and Production	Awareness of sustainable business practices and environmental responsibility
SDG 16	Peace, Justice and Strong Institutions	Understanding legal environment, governance, and consumer protection laws

Course Code	Course Title	Total Credit	L-T-P
EC12002	**PRINCIPLES OF MACROECONOMICS**	**4**	**3-1-0**

Course Objectives: This course is designed to provide students with an understanding of the introductory topic of macroeconomics in the field of national income concept, circular flows of income in 2-3-4 sector economies, national income and economic welfare, concept of money, and inflation and deflation.

Course Learning Outcomes:

Upon the successful completion of this course, a student will be able to:

CO1: Learn the basic concepts of national income.

CO2: Evaluate the income , expenditure and value added methods of national income.

CO3: Understand the concept of economic welfare and national income.

CO4: Identify the evolution, functions and different approaches to money.

CO5: Analyze the concept of Inflation and Deflation.

CO–PO-PSO Mapping Matrix using standard correlation levels:
3 = High, 2 = Medium, 1 = Low, – = No correlation

COs \ POs/PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	2	1	2	1	1	1	2	1	1	2	3	2	1	2
CO2	3	3	3	3	2	1	1	1	2	1	2	2	3	3	2	2
CO3	3	2	3	1	3	1	1	2	2	1	1	2	3	2	1	3
CO4	3	3	3	2	3	1	1	1	2	2	2	2	3	2	3	2
CO5	3	3	3	3	3	1	1	2	3	2	2	2	3	2	3	2

Course Inputs:

UNIT-I

Introduction to Macroeconomics and Basic Concepts of National Income

Macro vs. Micro Economics; Why study Macroeconomics? Basic issues studied in macroeconomics; National Income Concepts-GDP, GNP, NDP and NNP at market price and factor cost. Personal income and disposable income.

UNIT-II Measurement of Macroeconomic Variables

Methods of measurement of National Income- income, expenditure and value added method. National Income Identities and Circular Flows of Income in 2, 3, and 4-sector economies;

UNIT-III Economic welfare and National income

Economic welfare, relation between economic welfare and national income, change in size of national income. National income as a nature of economic welfare.

UNIT-IV Money

Evolution and Functions of money; quantity theory of money- Cash Transaction, Cash Balances and Keynesian Approaches, Value of money and Index number of prices, Monetary tools.

UNIT-V Inflation and Deflation

Meaning, causes, effects and control of Inflation; hyperinflation, demand pull and cost push inflation, Deflation-meaning and causes, Inflation vs. Deflation, Stagflation

Skill Development Activities/Practical Exercise

a) Group discussion/Debate
b) Quiz
c) PPT Presentation
d) Assignment writing
e) Seminars

Recommended Learning Resources:

Textbooks

1.Dornbusch, Fischer and Startz, (2010),*Macroeconomics*, McGraw Hill, 11th edition.

2.N. Gregory Mankiw.(2010), *Macroeconomics,* Worth Publishers, 7th edition

Reference Material & Digital Resources

1. Olivier Blanchard, (2009),*Macroeconomics*, Pearson Education, Inc., 5th edition.
2. Richard T. Froyen, (2005), *Macroeconomics*, Pearson Education Asia, 2nd edition.
3. https://youtu.be/-wzd1041DlI

SDG Mapping

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Builds foundational knowledge of macroeconomics and analytical skills
SDG 8	Decent Work and Economic Growth	Understanding inflation, income, and economic growth for better policy decisions
SDG 10	Reduced Inequalities	Analysis of income distribution and economic welfare
SDG 12	Responsible Consumption and Production	Understanding inflation and its impact on consumption patterns
SDG 16	Peace, Justice and Strong Institutions	Awareness of monetary policies and economic governance

Course Code	Course Title	Total Credit	L-T-P
ET12002	**ENTREPRENEURIAL SKILLS AND PRACTICES**	**4**	**3-0-1**

Course Objectives: To expose students to the concepts of Entrepreneurship and to enable them to start a small business unit

Course Learning Outcomes:

After completion of the course, learners will be able to:

CO1: Discern distinct entrepreneurial traits;

CO2: Identify the parameters to assess opportunities and constraints for new business ideas;

CO3: Develop a business idea by adopting systematic process; Design strategies for successful implementation of ideas;

CO4: Analyse the institutional finance & Support to entrepreneurs. The steps involved in setting up of micro and small enterprises.

CO5: Create a Business Plan, prepare business plans and project reports.

CO–PO-PSO Mapping Matrix using standard correlation levels:
3 = High, 2 = Medium, 1 = Low, – = No correlation

COs \ POs/PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5
CO1	3	2	2	1	1	1	1	2	1	2	1	2	3	1	1	1	1
CO2	3	3	3	3	2	1	1	2	2	2	2	2	3	3	2	2	2
CO3	3	3	3	3	2	2	1	2	2	3	2	2	3	3	2	2	3
CO4	3	3	2	2	3	1	1	1	2	2	1	2	2	2	3	3	2
CO5	3	3	3	3	2	2	2	2	2	3	3	2	3	3	2	2	3

Course Input:

Unit I: Entrepreneurship (10 hours)

Meaning – Evolution of the concept of the entrepreneur – Characteristics of successful entrepreneur – Functions – Needs for an entrepreneur – Types of an Entrepreneur – Intrapreneur - Growth of Entrepreneurship in India – Role of Entrepreneurship in Economic Development. The entrepreneurial decision process, Theories of Entrepreneurship, Distinction between an entrepreneur and a manager, Entrepreneurship: Ts for a Successful Entrepreneur: Transparency, Technology, Team Work, Transformation, Time.

Women Entrepreneurship: Concept of Women Entrepreneur – Functions of Women Entrepreneur – Growth of Women Entrepreneurship in India – Problems of Women Entrepreneur – Developing Women Entrepreneur – Limitations of Women Entrepreneur – Institutional support and Assistance to Women Entrepreneur

Unit II: Entrepreneurial Development Programme (10 hours)

Meaning of Entrepreneurial competency – Major Entrepreneurial competencies – Meaning of EDP – Need for EDP –Objectives of EDP – EDP in India , Phases of EDP – Problems of EDP. startup culture growth and developments with special reference to India (case studies), Environmental analysis, success stories of entrepreneurs - Indian and international, family business culture in India, succession planning, Relevant case studies

Unit III: Institutional Finance & Support to Entrepreneur (12 hours)

Need for Institutional finance – Commercial banks – IDBI – IFCI – ICICI – IRBI – SFC – SIDCS – SIDBI – EXIM bank – EDI – SME – SME Chamber of India – ICSE - Need for institutional support – NSIC – SIDO – SSIB – SSID – SISI – DIC – TCO , Private support system- angel investing, Venture capital, Private equity, crowd funding, bootstrapping, Business incubators, Governmental Start-up schemes- Make in India, Startup India, Standup India

UNIT IV: Micro & Small Enterprises(14 hours)

Meaning – Definition – Micro & Macro units –Characteristics, Objectives and essentials of Small Scale Enterprises – Steps in stepping up of small enterprises – Role of micro enterprises in economic development – Problems of Micro and small Enterprises

Digital disruptions, threats of mega alliances, strategies to sustain new business, challenges of takeovers and acquisitions, Emerging new business forays- opportunities, dimensions and challenges, regulations.

UNIT V :Sources of business ideas and tests of feasibility (14 hours)

Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report various aspects of the projects; Project submission/ presentation and appraisal thereof by external agencies, such as financial/non- financial institutions Mobilizing Resources: Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Business Plan Exercises / Case Studies: The learners are required to:

1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. Analyse and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations, Indian Unicorn - Zomato, Mobikwik, Policy bazaar, Pharmacy, Readings about some leading venture capitalist- Tiger capital, Softbank, Sequoia capital , Case studies - Alibaba, Facebook, Nirma, Fab India.
3. Analyse and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
4. Develop a business idea and conduct a feasibility analysis of the same.
5. Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.

Recommended Learning Resources:

Textbooks

1. S. S. Khanka, Entrepreneurial Development, Revised Ed (2013), S. Chand & Company Ltd., New Delhi.

2. Renu Arora, S.K. Sood, Revised Ed. 2004, Entrepreneurial Development, Kalyani Publishers, Ludhiana.

3. Desai, V., Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Mumbai.

Reference Material & Digital Resources

1. Dollinger, M. J. (2008). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall.

2. Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.

3. Rao, T. V., &Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning.

4. Yadav, V, & Goyal, P. (2015). User innovation and entrepreneurship: case studies from rural India. Journal of Entrepreneurship & Innovation, 4(5). Retrieved from https://link.springer.com/article/

5. Belsky, S. (2018). The Messy Middle: Finding Your Way Through the Hardest and Most Crucial Part of Any Bold Venture. Penguin.

6. Baron, R. A., & Hmieleski, K. M. (2018). Essentials of entrepreneurship second edition: Changing the world, one idea at a time. Glos, United Kingdom: Edward Elgar Publishing.

7. Burns, P. (2016). Entrepreneurship and Small Business: Start-Up, Growth and Maturity. Bloomsbury Publishing.

8. Jain, V. (2022). Entrepreneurship. Delhi, India: Singhal Publications

9.https://youtu.be/LxUM0X4C4Rg

SDG Mapping for this Course

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Development of entrepreneurial knowledge, skills, and innovation capabilities
SDG 5	Gender Equality	Promotion of women entrepreneurship and inclusive business practices

SDG 8	Decent Work and Economic Growth	Encourages entrepreneurship, startup culture, and employment generation
SDG 9	Industry, Innovation and Infrastructure	Fosters innovation, startups, and business development
SDG 12	Responsible Consumption and Production	Promotes sustainable and ethical business practices

Course Code	Course Title	Total Credits	L-T-P
CS13002	**DATA ANALYTICS**	**3**	**2-0-1**

Course Objectives:

Upon successful completion of this course, students will be able to apply data analytics techniques to solve real-world problems, critically analyze data, and communicate their findings effectively.

Course Outcomes:

Upon successful completion of this course, students will be able to:

- **CO1 (Knowledge/Remember):** Recall and describe the fundamental concepts of data analytics, data types, data collection methods, data preprocessing, statistical analysis, and analytical workflows.
- **CO2 (Understanding):** Explain and interpret the principles of exploratory data analysis, statistical techniques, data visualization, hypothesis testing, and data quality assessment.
- **CO3 (Application):** Apply statistical methods, computational tools, programming libraries, and data analytics techniques to collect, preprocess, analyze, and visualize data for solving real-world problems.
- **CO4 (Analysis):** Analyze and compare data analysis methods, predictive models, visualization techniques, and analytical tools to identify meaningful patterns, trends, and insights for evidence-based decision-making.
- **CO5 (Synthesis/Evaluation):** Design, implement, and evaluate comprehensive data analytics solutions by integrating statistical analysis, visualization techniques, ethical data practices, and effective communication to present actionable insights through reports and presentations.

CO-PO-PSO Mapping

*(Rate correlations: **1** - Weakly Mapped, **2** - Moderately Mapped, **3** - Strongly Mapped, **"_"** - No Correlation).*

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	3	3	-	-	-	-	-	-	-	-	-	-	2	-	2	2
CO2	-	-	-	3	-	-	-	-	-	-	-	-	-	3	-	-
CO3	-	-	-	3	2	-	-	-	-	-	-	-	-	3	-	-

CO4	-	-	-	-	-	3	-	-	-	-	-	-	2	2	2	-
CO5	-	-	3	-	-	-	-	-	-	-	-	-	2	-	-	2

Course Duration: 45 hours
Course Syllabus:

UNIT I: Introduction to Data Analytics [10 Classroom Contact Hours]
Overview of data analytics, its importance, and applications, Data types (structured, unstructured) and data sources, Data preprocessing: cleaning, transformation, and normalization, Introduction to Python/R for data analysis

UNIT II: Descriptive Analytics [11 Classroom Contact Hours]
Summary statistics: mean, median, variance, etc., Data visualization: histograms, scatter plots, box plots, Exploratory data analysis (EDA), Case study: analyzing a real-world dataset

UNIT III: Predictive Analytics [12 Classroom Contact Hours]
Regression analysis: linear regression, multiple regression, Classification: logistic regression, decision trees, k-nearest neighbors, Model evaluation and validation, Hands-on exercises using scikit-learn or similar libraries.

UNIT IV: Prescriptive Analytics [12 Classroom Contact Hours]
Optimization techniques: linear programming, integer programming, Decision support systems, Case study: optimization in supply chain management

UNIT IV: Advanced Topics in Data Analytics [10 Classroom Contact Hours]
Time series analysis, Clustering techniques: k-means, hierarchical clustering, Text mining and sentiment analysis, Ethical considerations in data analytics

- **Textbook:**
    1. "Data Science for Business" by Foster Provost and Tom Fawcett

- **Reference Books:**
    1. "Python for Data Analysis" by Wes McKinney
    2. "Introduction to Statistical Learning" by Gareth James, Daniela Witten, Trevor Hastie, and Robert Tibshirani

SDG Mapping for this Course

SDG	Title	Contribution
3	Good Health and Well-being	Health and nutrition data analysis
4	Quality Education	Data literacy across disciplines
9	Industry, Innovation and Infra	Analytics for innovation
10	Reduced Inequalities	Studying disparities (tribal, gender, region)
13	Climate Action	Climate/agri analytics

Course Code	Course Title	Total Credits	L-T-P
AE14002	**TRANSLATION STUDIES (ODIA)**	**2**	**2-0-0**

(Refer to Odia Department, School of Comparative Tribal Languages and Literatures)

Course Code	Course Title	Total Credits	L-T-P
AE14004	**TRANSLATION STUDIES (HINDI)**	**2**	**2-0-0**

(Refer to Hindi Department, School of Comparative Tribal Languages and Literatures)

Course Code	Course Title	Total Credits	L-T-P
AE14006	**TRANSLATION STUDIES (SANSKRIT)**	**2**	**2-0-0**

(Refer to Sanskrit Department, School of Comparative Tribal Languages and Literatures)

Course Code	Course Title	Total Credits	L-T-P
AE14008	**TRANSLATION STUDIES (SANTALI)**	**2**	**2-0-0**

(Refer to Santali Department, School of Comparative Tribal Languages and Literatures)

Course Code	Course Title	Total Credits	L-T-P
AE14010	**TRANSLATION STUDIES (ENGLISH)**	**2**	**2-0-0**

Course Objectives

Upon completion of this course, students will be able to:

- Understand the fundamental concepts, scope, functions, and significance of translation studies.
- Develop knowledge of major translation theories, methods, and practical translation strategies.
- Examine the linguistic, cultural, and contextual aspects involved in translating different types of texts.
- Apply translation techniques to literary and non-literary texts with accuracy and cultural sensitivity.
- Explore the role of translation in professional fields and the use of technology in contemporary translation practices.

Course Outcomes (COs)

CO1: Explain the basic concepts, scope, functions, and importance of translation in diverse social and cultural contexts.

CO2: Demonstrate knowledge of major translation theories, methods, and strategies for effective translation.

CO3: Analyze linguistic, cultural, and contextual challenges while translating literary and non-literary texts.

CO4: Produce accurate, coherent, and culturally appropriate translations using suitable translation techniques.

CO5: Evaluate translation quality and recognize the professional applications of translation in media, publishing, education, administration, tourism, and digital communication.

Course Contents:

Unit I: Foundations of Translation Studies

- Meaning, nature, scope and significance of translation
- Functions of translation in literature, education, media, governance and global communication

Unit II: Translation Theories and Techniques

- Major approaches to translation: Literal, Free, Semantic, Communicative and Functional translation
- Translation methods and strategies: Borrowing, Calque, Modulation, Transposition, Compensation, and Cultural substitution

Unit III: Language, Culture and Practice of Translation

- Linguistic, cultural and contextual challenges in translation
- Translation of prose, poetry, drama and non-literary texts (news reports, advertisements, official documents, speeches etc.)

Unit IV: Translation, Technology and Professional Applications

- Translation in the contemporary world: Publishing, media, administration, tourism, education and digital communication
- Principles of translation quality assessment: Accuracy, readability, consistency and cultural appropriateness

Course Outcomes - Programme Outcomes Mapping of Paper

CO ↓ / PO →	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	3	2	3	2	2	1	2	2	1	2	3
CO2	3	3	3	3	3	3	2	3	3	2	3	3
CO3	2	3	3	3	3	3	2	3	3	2	3	3
CO4	3	3	3	3	3	3	2	3	3	2	3	3
CO5	2	3	2	3	2	2	3	3	3	2	3	3

1 = Weakly Mapped (Low), 2 = Moderately Mapped (Medium),

3 = Strongly Mapped (High), "–" = There is No correlation

Course Outcomes – Programme Specific Outcomes (PSOs) Mapping of Paper

CO ↓ / PSO →	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3

CO ↓ / PSO →	PSO1	PSO2	PSO3	PSO4	PSO5
CO4	3	3	3	3	3
CO5	3	3	2	3	3

1 = Weakly Mapped (Low), 2 = Moderately Mapped (Medium),

3 = Strongly Mapped (High), "–" = There is No correlation

SDG Mapping for this Course

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Enhances translation competence, multilingual literacy, and intercultural communication skills
SDG 5	Gender Equality	Encourages inclusive representation and critical understanding of gendered narratives
SDG 10	Reduced Inequalities	Promotes accessibility of regional literatures and cross-cultural understanding
SDG 11	Sustainable Cities & Communities	Preserves linguistic and literary heritage through translation and dissemination
SDG 16	Peace, Justice & Strong Institutions	Encourages intercultural dialogue, ethical communication, and cultural sensitivity
SDG 17	Partnerships for the Goals	Supports global cultural exchange and collaborative knowledge sharing

Recommended Learning Resources

- Bassnett, Susan. *Translation Studies* London: Routledge, 2014.
- Munday, Jeremy. *Introducing Translation Studies: Theories and Applications.* London: Routledge, 2022.
- Nida, Eugene A., and Charles R. Taber. *The Theory and Practice of Translation.* Leiden: Brill, 1969.
- Newmark, Peter. *A Textbook of Translation.* London: Prentice Hall, 1988.
- Hatim, Basil, and Jeremy Munday. *Translation: An Advanced Resource Book.* London: Routledge, 2004.

- Venuti, Lawrence (Ed.). *The Translation Studies Reader.* London: Routledge, 2021.
- Catford, J. C. A *Linguistic Theory of Translation.* Oxford: Oxford University Press, 1965.
- Lefevere, André. *Translation, Rewriting, and the Manipulation of Literary Fame.* London: Routledge, 1992.
- Gentzler, Edwin. *Contemporary Translation Theories.* Clevedon: Multilingual Matters, 2001.
- Baker, Mona. *In Other Words: A Coursebook on Translation.* London: Routledge, 2018.
- Mukherjee, Sujit. *Translation as Discovery and Other Essays on Indian Literature in English Translation.* Hyderabad: Orient Blackswan, 2006.
- Ramakrishna, Shantha. *Translation and Multilingualism: Post-Colonial Contexts.* New Delhi: Pencraft International, 1997.
- Devy, G. N. (Ed.). *Indian Literary Criticism: Theory and Interpretation.* Hyderabad: Orient Blackswan, 2002.
- Kothari, Rita. *Translating India: The Cultural Politics of English.* Manchester: St. Jerome Publishing, 2003.
- Singh, Harish Trivedi, and Susan Bassnett (Eds.). *Post-colonial Translation: Theory and Practice.* London: Routledge, 1999.

Course Code	Course Title	Total Credit	L-T-P
SK15002	**CAREER ORIENTATION SKILLS**	**3**	**2-1-0**

Course Learning Objectives: To promote skills education in an integrated and holistic manner with general education to ensure pathways for progression and mobility across forms of education and skills.

Course Outcomes: After completing this course, the students shall be able to:

CO1: Remembering: Recall facts and basic concepts related to career exploration such as various industries, job roles, and educational requirements.

CO2: Understanding: Explain the significance of different career paths, including the impact of technology, globalization, and market trends on job opportunities.

CO3: Applying: Demonstrate the ability to utilize career resources effectively, including resume writing, job search strategies, and interview techniques.

CO4: Analyzing: Evaluate personal strengths, weaknesses, interests, and values in relation to career choices, and assess potential career pathways.

CO5: Evaluating: Critically assess the suitability of different career options based on personal criteria, such as work-life balance, salary expectations, and alignment with long-term goals.

CO6: Creating: Develop a personalized career action plan that outlines short-term and long-term goals, along with strategies for achieving them.

CO–PO-PSO Mapping Matrix using standard correlation levels:
3 = High, 2 = Medium, 1 = Low, – = No correlation

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	2	1	1	1	1	1	–	–	2	1	2	2	3	1	1	1
CO2	2	2	1	2	2	2	1	1	2	2	3	2	3	2	2	2
CO3	2	2	3	3	2	3	2	2	1	1	3	2	2	3	3	2
CO4	2	3	2	2	2	2	2	2	1	1	3	2	3	3	2	3
CO5	2	3	2	2	3	1	2	2	2	2	3	2	3	2	2	3
CO6	2	3	3	3	2	3	3	3	2	2	3	3	3	3	3	3

Course Inputs:

UNIT-I General Studies

Glimpses of Indian History: Pre-Historic period; Indus Valley Civilisation; Vedic Period; Period of Mahajanapadas; Spread of Jainism and Buddhism; Mauryan Empire; Sangam Age; Gupta Empire, Bhakti and Sufi Movements; Delhi Sultanate; Vijayanagara and Bahmani Kingdoms; First phase of Mughal Empire; Sur Empire; Great Mughals; Marathas, British Expansion in India; Social and Religious reform movements; Indian response to British rule – rebellions and revolts; Indian National Movement

Introductory Geography: Location, Structure and Physiography of India; Indian Drainage System; Climate, Natural Vegetation and Soils of India, Interior of the Earth; Geomorphic processes, Landforms and their Evolution; Climate – Atmosphere, Solar Radiation, Weather Systems

Indian Polity and Governance: Salient features of the Constitution; Fundamental rights and Fundamental duties; Directive Principles of State Policy, System of the Government; Central, State and Local Government – Legislature, Executive and Judiciary

Indian Economy: Nature of Indian Economy – broad sectors; Indian Tax Structure; Industrial Policies; Banking and Finance; Union Budget, Basic concepts of Macroeconomics – National Income Accounting, GDP, Money & Banking; Poverty & Unemployment; Balance of Payments

Current International Affairs: Relationship with Chaina, Bangladesh, Pakisthan Nepal

UNIT-II Science and Technology

General Physics: Newton's Laws of Motion, Pressure, Density, Archimedes' Principle, Temperature and Evaporation; Electromagnetic waves – Light & its properties; Atomic & Nuclear Physics

General Chemistry: Matter and its properties; Atom, Molecule & Element; Periodic Table, Acids, Bases and Salts; some important compounds in everyday life –Soaps, Glass, Pesticides, Medicines, Polymers etc.

General Biology: The cell; Human systems – Digestive, Respiratory, Lymphatic, Central Nervous system; Microorganisms & Diseases – symptoms & prevention

Awareness in the fields of IT, Space, Computers, Robotics &Biotechnology

Unit III: Teaching Aptitude

Teaching: Concept, objectives, levels of teaching (memory, understanding, and reflective), characteristics, and basic requirements • Learner's characteristics: Characteristics of adolescent and adult learners (academic, social, emotional and cognitive), individual differences • Factors affecting teaching related to Teacher, Learner, Support material, Instructional facilities, Learning environment, and Institution • Methods of teaching in higher learning institutions: Teacher-centred vs learner-centered methods; offline vs online methods (Swayam, Swayamprabha, MOOCs, etc.). • Teaching support system: Traditional, modern, and ICT based • Evaluation systems: Elements and types of evaluation, evaluation in Choice Based Credit Systems in higher education, computer-based testing, innovations in evaluation systems.

Unit-IV Reasoning and Data Interpretation

Types of reasoning • Number series, letter series, codes, and relationships • Mathematical aptitude (fraction, time & distance, ratio, proportion and percentage, profit and loss, interest and discounting, averages etc.)• Understanding the structure of arguments: Argument forms, the structure of categorical propositions, mood and figure, formal and informal fallacies, uses of language, connotations, and denotations of terms, the classical square of opposition • Evaluating and distinguishing deductive and inductive reasoning • Analogies • Venn diagram: Simple and multiple uses for establishing the validity of arguments • Sources, acquisition and classification of data • Quantitative and qualitative data • Graphical representation (bar-chart, histograms, pie-chart, table-chart and line-chart) and mapping of data • Data interpretation • Data and governance

Unit V: Higher Education System

Institutions of higher learning and education in ancient India • Evolution of higher learning and research in post-independence India • Oriental, conventional and non-conventional learning programmes in India • Professional, technical and skill-based education. • Value education and environmental education • Policies, governance, and administration.

Suggested Readings:

1. Sri Ram Srirangam, Indian Economy

2. Arihant experts, Know your State Odisha
3. R S Sharma, India's Ancient Past
4. Satish Chandra, History of Medieval India
5. Rajiv Ahir, A Brief History of Modern India
6. M Laxmikanth, Indian Polity
7. R S Aggarwal, Quantitative Aptitude for Competitive Exams
8. R S Aggarwal, An advanced approach to Data Interpretation
9. Nishit K Sinha, Logical Reasoning and Data Interpretation for CAT
10. Arun, How to prepare for Quantitative Aptitude for CAT
11. Arun Sharma, How to prepare for Logical Reasoning for CAT
12. R S Aggarwal, A modern approach to Logical Reasoning by
13. R S Aggarwal, A modern approach to Verbal and Non-Verbal Reasoning by
14. B S Sijwali, A new approach to Reasoning (Verbal, Non-Verbal and Analytical)

Note: Latest edition of the textbooks should be used.

SDG MAPPING:

Relevant SDGs	**Justification**
SDG 4 – Quality Education	Builds awareness of career options and educational pathways.
SDG 4, **SDG 8 – Decent Work & Economic Growth**	Understanding labour markets, technology and career opportunities.
SDG 4, **SDG 8**, **SDG 9 – Industry, Innovation & Infrastructure**	Employability skills, ICT usage, job search and professional competencies.
SDG 4, **SDG 8**, **SDG 10 – Reduced Inequalities**	Self-assessment promotes informed and inclusive career choices.
SDG 8, **SDG 16 – Peace, Justice & Strong Institutions**	Ethical and responsible evaluation of career alternatives and professional conduct.
SDG 4, **SDG 8**, **SDG 17 – Partnerships for the Goals**	Career planning, lifelong learning, networking and professional collaboration.

Course Code	Course Title	Total Credits	L-T-P
VA16124	**ENHANCEMENT OF ACTIVE CITIZENSHIP AND DEMOCRATIC VALUES**	**2**	**2-0-0**

Course Objectives:

This course aims to enable the students to learn about democracy, human rights, participatory governance and active citizenship as well as develop the knowledge and skills for environmental sustainability.

Course Learning Outcomes:

CO1: Define and explain key concepts such as citizenship, democracy, human rights, active citizenship, and environmental sustainability in the context of Indian society and global citizenship.

CO2: Apply the principles of active citizenship and democratic values by engaging in community-based projects, volunteering activities, or service learning experiences that promote environmental sustainability and social inclusion.

CO3: Analyse the differential rights of various social groups in India, considering factors like caste, gender, and tribe.

CO4: Design and propose solutions for enhancing active citizenship and democratic values in society, such as creating awareness campaigns, public policy advocacy (e.g., RTI, Forest Rights Act), or proposing measures to combat environmental issues like plastic waste.

CO5: Critique existing policies and initiatives, such as the PESA Act or the Right to Information Act, and evaluate their effectiveness in promoting active citizenship and democratic engagement in India, with a focus on social justice and environmental responsibility.

CO–PO-PSO Mapping Matrix using standard correlation levels:
3 = High, 2 = Medium, 1 = Low, – = No correlation

COs \ POs/PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	1	2	3	2	1	2	2	1	2	2	3	2	1	1
CO2	3	3	3	2	3	2	3	3	2	3	2	2	3	2	2	3
CO3	3	3	3	3	3	2	1	2	2	2	1	2	3	3	3	2
CO4	3	3	3	3	3	3	2	3	2	3	3	3	2	2	2	3
CO5	3	3	3	3	3	3	2	3	2	3	3	3	2	3	3	3

Course Input:

Unit – I Citizenship in a Democratic Society (14 lectures)

Meaning and significance of citizenship in a democracy, differentiated citizenship Rights for various social groups, Qualities of a good citizen- Volunteering, mutuality and democratic engagement, Promoting Environmental Sustainability and understanding the meaning of responsible citizenship, Understanding the concept of service learning, Role of teacher in promoting active citizenship in students. Civil society and its features, Global and digital citizenship

Unit – II Dimensions of Active citizenship In India (16 lectures)

Citizenship and Indian constitution- Fundamental right, Understanding multiculturalism in Indian society, Differential rights of different social groups in India- caste, tribe and gender, Civic engagement through public policy: PESA Act, 1996, Forest Rights Act 2006, Right to in formation Act, Themes for Group Discussion, Environmental sustainability, Government ban on use of polythene and plastic, Teacher's role in developing secular society, Role of Active Citizen in enhancing the quality of democracy through RTI , Role of Active Citizen in eradication of gender bias in society, Active Citizenship and Social Inclusion, Responsibilities of active citizen in digital world

Recommended Learning Resources:
Textbooks

Anupama Roy, *Mapping Citizenship in India,* Oxford University Press, Delhi, 2010.

Claiming the State: Active Citizenship and Social Welfare in Rural India, Gabrielle Kriks-Wisner

Derek Heater, what is Citizenship? Cambridge: Policy, 1999

Keith Faulks, *Citizenship,* London and New York: Routledge, 2000.

Reflections: Active Citizenship: The Role of Higher Education. National Union of Students.

Reference Material & Digital Resources

Active Citizens Facilitator's toolkit, British Council

Active Citizenship: A Teacher Toolkit, Francine Britton

Barber, B. (2003). *Strong democracy: Participatory politics for a new age*. California: University of California.

SDG Mapping

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Promotes civic awareness, democratic values, and social responsibility
SDG 5	Gender Equality	Focus on gender justice and equality in citizenship
SDG 10	Reduced Inequalities	Addresses rights of marginalized groups (caste, tribe, gender)
SDG 13	Climate Action	Promotes environmental sustainability and awareness
SDG 16	Peace, Justice and Strong Institutions	Strengthens democratic participation, governance, and transparency

Course Code	Course Title	Total Credits	L-T-P
VA16134	**INCLUSIVE EDUCATION AND GENDER EQUALITY**	**2**	**2-0-0**

Course Objectives: The course aims to provide students with a comprehensive understanding of the concepts of social exclusion and inclusion, focusing on the need for inclusive education in both global and Indian contexts. Students will explore the role of gender in education and society, analyzing how gender inequality affects access to educational opportunities, particularly for girls. The course will equip students with the knowledge of key policies, such as the Right to Education Act (2009) and the National Policy on Education (2020), and practical strategies for creating inclusive educational environments. By the end of the course, students will be empowered to promote gender equality and implement inclusive practices within their own educational contexts.

Course Learning Outcomes:

CO1:Define and explain the concepts of social exclusion and inclusion, and the principles of inclusive education, within the context of India and global practices.

CO2:Apply the knowledge gained to identify socially excluded groups and propose strategies for promoting inclusive education within various educational settings.

CO3:Analyze the impact of gender inequalities on education, specifically for girls, and examine the cultural, political, and economic barriers to implementing gender equality in education.

CO4:Design and develop strategies for creating inclusive classroom environments, using differentiated instructions, peer-mediated learning, and collaborative strategies to enhance student participation and learning outcomes.

CO5:Critically evaluate the effectiveness of national policies such as NCF (2005), RTE Act (2009), and NEP-2020 in promoting inclusive education and gender equality, and suggest improvements based on research findings and case studies.

CO–PO-PSO Mapping Matrix using standard correlation levels:
3 = High, 2 = Medium, 1 = Low, – = No correlation

COs \ POs/PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	1	2	3	2	1	3	2	1	1	2	3	2	1	1
CO2	3	3	3	3	3	2	2	3	2	2	2	2	3	2	3	3
CO3	3	3	3	2	3	2	1	3	2	2	1	2	2	3	3	2
CO4	3	3	3	3	3	2	3	3	2	3	3	3	3	2	2	3
CO5	3	3	3	3	3	3	2	3	3	3	2	3	2	3	3	3

Course Input:

UNIT- I Understanding Inclusion and Inclusive Education

Concept of Social Exclusion and Inclusion, Identifying socially excluded categories in India, Manifestation of Social exclusion in the process of imparting quality education , Concept and Importance of Inclusive Education, Objectives, Scope and Key and Guiding Principles of Inclusive Education ,Equity, Safety, Leadership, Empowerment

Policy perspectives: Initiatives to promote Inclusive Education: NCF (2005), RTE Act (2009), PWD Act (2016), Sarva Shiksha Abhiyan, Rashtriya Madhyamik Shiksha Abhiyan,NEP-2020 (Plans and Programs regarding Inclusive education)

Planning and management of inclusive classrooms- Differentiated Instructions: Peer Mediated Instructions: Class Wide Peer Tutoring, Peer Assisted Learning Strategies, Collaborative and Co-operative Learning Strategies

UNIT – II Gender Equality in Education

Basic Concepts: Sex, Gender, Sexuality. Masculinity and other Sexualities, Gender Stereotypes, Patriarchy as an ideology and practice. Cultural, Political and Economic barriers for implementing gender equality in Education. Major issues and challenges for development of Girl Child: Early marriage, Dowry, Gender Violence, Sexual Harassment. Strategies for Women Empowerment in India

Practical Work:

A Case study of educational needs of a differently able student

Visit to NGO promoting Gender Equality and prepare a report (Study on KISS)

Prepare presentation on recent developments in the field of Gender Equality

Write a Research report on issues and trends in Gender equality

Prepare e-Poster or e-mind map on any one topic

Recommended Learning Resources:
Textbooks

1. "Inclusive Education: A Practical Guide to Supporting Diversity in the Classroom" by Sally Tomlinson
2. "The Routledge Companion to Special Education" edited by Lani Florian
3. "Inclusive Education: A Global Agenda" by Mel Ainscow
4. "Differentiated Instruction: A Guide for Inclusive Teaching" by Amy Benjamin
5. "Special Education in Contemporary Society: An Introduction to Exceptionality" by Richard M. Gargiulo and Jennifer L. Kilgo
6. Gender and Education: An Encyclopedia" edited by Barbara J. Bank
7. The Right to Education: Law, Policy, and Practice" by S. K. Sharma
8. The Right to Education Act in India: A Critical Perspective" by Rohit Kumar
9. National Policy on Education 2020: A Critical Review" by Usha Ramanathan

Reference Material & Digital Resources

Anu R., Vu, P. (2018) Gender Inequality in Education and Kinship Norms in India, Feminist Economics, 24:1, 142-167, DOI:10.1080/13545701.2017.1364399

Batliwala, S. 2013, Engaging with Empowerment: An intellectual and Experimental Journey, New Delhi: Women Unlimited.

Kambhampati, Uma S. 2009. "Child Schooling and Work Decisions in India: The Role of Household and Regional Gender Equity." Feminist Economics 15(4): 77–112. doi: 10.1080/13545700903153997

Nakray, K. (2018). Gender and education policy in India: Twists, turns and trims of transnational policy transfers. *International Sociology*, *33*(1), 27– 44.https://doi.org/10.1177/0268580917745769

SDG Mapping

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Promotes inclusive and equitable quality education
SDG 5	Gender Equality	Focuses on gender justice and empowerment

SDG 10	Reduced Inequalities	Addresses social exclusion and marginalized groups
SDG 16	Peace, Justice and Strong Institutions	Promotes equality, fairness, and policy awareness
SDG 17	Partnerships for the Goals	Encourages collaboration for inclusive development

Course Code	Course Title	Total Credit	L-T-P
VA16142	**COMBATING RADICALISM**	**2**	**2-0-0**

Course Objectives: The course aims to provide students with an in-depth understanding of key concepts such as human rights, social harmony, and sustainable development, with a particular focus on preventing radicalization and promoting peace. Students will explore the causes and impacts of radicalism and violent extremism on society, alongside learning about the critical role education plays in countering radicalization. This course will equip students with the knowledge of various legal frameworks and strategies for countering radicalization, empowering them to contribute to creating peaceful, inclusive societies. Additionally, students will develop the skills to motivate others, particularly their peers, to embrace values of peace, social harmony, and sustainable development.

Course Learning Outcomes :

CO1-Define and **explain** the fundamental concepts of human rights, social harmony, and sustainable development.

CO2- Apply the knowledge of human rights and peace education to **design** projects or initiatives aimed at reducing radicalism.

CO3- Analyze the impact of radicalization on societal peace and security.

CO4-Create educational tools, such as case studies, projects, or presentations, that focus on peace education.

CO5- critically evaluate the effectiveness of different peace education strategies, human rights frameworks, and legal measures in countering radicalization.

CO–PO-PSO Mapping Matrix using standard correlation levels:
3 = High, 2 = Medium, 1 = Low, – = No correlation

COs \ POs/PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	1	2	3	2	1	3	2	1	1	2	3	2	1	1
CO2	3	3	3	3	3	2	2	3	2	3	2	2	3	3	3	3
CO3	3	3	3	2	3	2	1	3	2	2	1	2	2	3	3	2
CO4	3	2	3	3	3	3	2	3	2	3	3	3	3	2	2	3
CO5	3	3	3	3	3	3	2	3	3	3	2	3	2	3	3	3

Course Input:

Unit-I-Understanding the basic concepts related to Human Rights (15 lectures)

State, Equality, liberty, justice and Human Rights, Universal Declaration of Human Rights, Common Good, Harmony for a better world, Ubuntu: Humanity (I am because you are/humanity towards others)

Unit-II Interrogating Radicalism Through Development and Peace Education (15 lectures)

Understanding concept of radicalism and its implications for peaceful coexistence in a society

Defining development – From empowerment to entitlement perspectives, Features of developing countries, Human Development Index, Gender Development Index, Gender Empowerment Index, Empowering to skill development, entrepreneurship development and capability enhancement. Need for Peace Education to counter Radicalism, Best practices, case studies showing end of radicalism through peace education

Practical

1. To document case studies, demonstrating end of radicalism through peace and harmony

2. To make a project on “Harmony for the Better World” for peace and happy world

Recommended Learning Resources:
Textbooks

1. "Human Rights: A Very Short Introduction" by Andrew Clapham
2. "Peace Education: A Global Perspective" by Monisha Bajaj
3. "Understanding Radicalization: Theories, Causes, and Responses" by Magnus Ranstorp
4. "The Politics of Human Rights" by David Held and Henrietta L. L. Lanting
5. "Sustainable Development Goals: A Critical Introduction" by David A. McDonald
6. "Radicalization and Counter-Radicalization: The Ethics of Preventing Terrorism" by John Horgan
7. "The Universal Declaration of Human Rights: Origins, Drafting, and Intent" by Johannes Morsink
8. "Peace and Conflict Studies" by David P. Barash

Reference Material & Digital Resources

Estlund, David, 2016, The Oxford Handbook of Political Philosophy, Oxford, London.

Kymlicka, Will, 2014, Contemporary Political Philosophy, Oxford HED, London.

O.P.Gauba, Introduction to Political Theory, MacMillan Publication

Sen Amartya, Development As Freedom, Alfred Knopf, 2000

Swift, Adam, 2001, Contemporary Political Philosophy, Polity Press, London.

Wolff, Jonathan, 2016, An Introduction to Political Philosophy, Oxford University Press, London.

SDG Mapping for this Course

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Promotes peace education and awareness of human rights
SDG 5	Gender Equality	Encourages gender empowerment and inclusion
SDG 10	Reduced Inequalities	Addresses social exclusion and promotes inclusion
SDG 16	Peace, Justice and Strong Institutions	Focuses on peacebuilding, justice, and countering radicalism
SDG 17	Partnerships for the Goals	Encourages collaboration for peaceful and inclusive societies

Course Code	Course Title	Total Credits	L-T-P
VA16146	**INDIAN KNOWLEDGE SYSTEM**	**2**	**2-0-0**

Course Objectives: The course on Indian Knowledge System for Commerce Students aims to introduce students to the profound and diverse intellectual traditions of India, with a focus on how these ancient knowledge systems can be integrated into modern commerce, business, and economics. This course will explore Indian philosophical, ethical, and scientific contributions, emphasizing the holistic approach to business practices, sustainability, and corporate social responsibility. Students will learn about the historical, cultural, and intellectual foundations that shaped Indian commerce and business models, and how principles like Dharma (ethics), Karma (action), and the interconnectedness of society can influence modern-day business strategies.

Course Learning Outcomes:

CO1- Define and explain key concepts such as Dharma, Karma, Ahimsa, and sustainability, and understand their relevance to modern commerce and business practices.

CO2- Apply the principles of Indian Knowledge to case studies of contemporary businesses and corporate governance practices, identifying ethical issues and proposing solutions based on Indian ethical traditions.

CO3- Analyse the role of Indian economic and philosophical traditions in shaping business practices in ancient and modern India, identifying key differences and continuities.

CO4- design business models or strategies that integrate Indian ethical principles (such as Dharma and Karma) into the operations of a modern corporation, promoting ethical conduct and sustainability.

CO5- Critically evaluate the effectiveness of integrating Indian Knowledge Systems into contemporary business practices, discussing potential challenges and benefits, and proposing recommendations for improvement.

CO–PO-PSO Mapping Matrix using standard correlation levels:
3 = High, 2 = Medium, 1 = Low, – = No correlation

COs \ POs/PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	1	2	3	2	1	3	2	1	1	2	3	2	1	1
CO2	3	3	3	3	3	2	2	3	2	2	2	2	3	3	3	3
CO3	3	3	3	3	3	2	1	3	3	2	1	2	2	3	3	2
CO4	3	3	3	3	3	3	2	3	2	3	2	3	3	2	2	3
CO5	3	3	3	3	3	3	2	3	2	3	2	3	2	3	3	3

Course Input:

Unit I: Indian Ethical Foundations for Business (14 lectures)

Introduction to Indian Philosophy and Commerce: Understanding the ancient Indian views on ethics, business, and society as framed by the Vedas, Upanishads, and other classical texts. Dharma and Commerce: Exploring the concept of Dharma (moral and ethical duties) and its application in business ethics, corporate governance, and leadership. Karma and Responsibility in Business: Examining the role of individual actions (Karma) and how it aligns with corporate social responsibility (CSR), sustainable business practices, and social justice. The Role of Trust and Relationships: Discussing the significance of interpersonal relationships in Indian business practices, such as the importance of trust, reputation, and long-term business partnerships.

Unit II: Indian Economic Thought and Sustainable Business Practices (16 lectures)

Ancient Indian Contributions to Commerce: Insights into ancient Indian trade, banking, and economic systems, including the role of guilds, barter systems, and the evolution of economic transactions. The Role of Sustainability in Indian Knowledge: Exploring the principles of ecological sustainability and how ancient Indian practices like Ahimsa (non-violence) and Vastu Shastra (architecture for harmony) relate to modern-

day environmental sustainability and green business. Indian Concepts of Wealth and Prosperity: Examining the holistic view of wealth in Indian thought, as discussed in texts such as the Arthashastra and Manusmriti, and its relevance to contemporary wealth creation, resource management, and economic development. Modern Integration of Indian Knowledge in Commerce: Case studies on how contemporary businesses incorporate Indian ethical values, sustainability, and responsibility in their operations, particularly in the context of India's growing economy and globalization.

Recommended Learning Resources:

Textbooks

1. "Indian Business Ethics" by Pradip N. Khandwalla
2. "The Arthashastra" by Kautilya (Chanakya)
3. "The Bhagavad Gita: A Guide to Managing the Business of Life" by R. C. Sharma
4. "Corporate Governance in India: A Historical Perspective" by A. C. Fernando
5. "Vedic Economics: The Art of Sustainable Living" by H. R. Khanna

Reference Material & Digital Resources

1. "Karma and Business: Insights from Indian Philosophy" by S. R. Sharma
2. "The Vedas and the Upanishads: Wisdom for Modern Business" by S. S. Sivananda
3. "Dharma and the Indian Economy" by T. K. S. Pillai
4. "Sustainable Development: Perspectives from Indian Philosophy" by Nandini Mehta
5. "The Wisdom of Indian Management" by Rajiv Misra

SDG Mapping

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Promotes value-based and holistic education
SDG 8	Decent Work and Economic Growth	Encourages ethical and sustainable business practices
SDG 10	Reduced Inequalities	Promotes fairness and inclusive growth
SDG 12	Responsible Consumption and Production	Supports sustainable business and resource use
SDG 16	Peace, Justice and Strong Institutions	Encourages ethical governance and justice in business

Course Code	Course Title	Total Credits	L-T-P

VA16394	FLUTTER APPLICATION DEVELOPMENT	2	2-0-0

Course Objectives:

This course aims enable students to develop cross-platform applications for Android, iOS, and web while implementing best programming practices. They will also gain experience in using GitHub for source code management and app deployment to the Play Store and App Store.

Course Learning Outcomes:

CO1: Understand the fundamental concepts, principles, and technologies involved in application development.

CO2: Analyze user interface (UI) and design principles to develop user-friendly and visually effective applications.

CO3: Apply appropriate tools and techniques to design and develop functional applications.

CO4: Integrate backend services, databases, and APIs to ensure effective application functionality and data management.

CO5: Demonstrate the ability to deploy, test, and publish applications on appropriate platforms.

CO–PO-PSO Mapping Matrix using standard correlation levels:
3 = High, 2 = Medium, 1 = Low, – = No correlation

COs \ POs/PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	1	2	3	2	1	1	2	1	2	2	3	2	1	1
CO2	2	3	2	2	3	2	1	1	2	2	2	2	2	3	1	1
CO3	3	3	3	3	3	2	2	1	2	3	3	2	3	2	2	2
CO4	3	3	3	3	3	2	1	2	3	2	3	2	2	2	3	2
CO5	2	2	2	3	3	3	2	2	3	3	3	3	2	2	2	2

Course Input:

Unit I: Introduction to Mobile App Development, Dart, Flutter & Git (15 Lectures)

Introduction to mobile app development, History, Platforms, Native vs Hybrid Apps, Existing tools, Why Flutter?, Why Dart ?, Mobile Development key terms. Dart: History, Introduction, Environment, Syntax, Data

Types, Variables, Operators, Loops,Decision making, List, Map, Functions, Parameters (Default+Named), Class, Constructor, Inheritance, Interfaces, Overriding, Operator overloading, Keywords, Null Safety, Getters & Setters, Exception handling, Lambdas, Higher Order Functions, Closures, Future, Stream. Flutter: Introduction, UI, Architecture, Key Terms, Development Environment. Git: Creating a repository on local & GitHub, Pushing local changes into the repository, Pulling and cloning projects from the repository, Branching, Merging & Pull requests

Unit II: Designing and Publishing Apps (15 Lectures)

Flutter App Structure, Introduction to Widgets, Build method, Stateful vs Stateless Widgets, Some Important Widgets, Layout widgets, Handling gestures, Building complex UI, Navigation &Routing, REST APIs, Working with JSON, Using Assets, File Handling, SQLite & Firebase, Forms & validation, Animations Basics, Reactive Programming: Streams and Data handling, State Management with Flutter, Basic Testing: Unit and Integration Testing, Custom Components, App Publishing, Project Management Basics.

Recommended Learning Resources:

Textbooks

1. Flutter Documentation - https://docs.flutter.dev/
2. Flutter for Beginners: An introductory guide to building cross-platform mobile applications with Flutter 2.5 and Dart, 2nd Edition – Thomas Bailey, Alessandro Biessek

Reference Material & Digital Resources

FreeCodeCamp -Flutter Course for Beginners – 37-hour Mobile App Development Tutorial (freecodecamp.org)

SDG Mapping

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Enhances digital and technical skills in application development
SDG 8	Decent Work and Economic Growth	Improves employability in IT and software development sectors
SDG 9	Industry, Innovation and Infrastructure	Promotes innovation through app development and digital solutions
SDG 12	Responsible Consumption and Production	Encourages efficient digital solutions reducing resource usage

SDG 16	Peace, Justice and Strong Institutions	Promotes secure and ethical digital applications

Course Code	Course Title	Total Credits	L-T-P
VA16486	**PIONEERING SERVICE LEARNING AND COMMUNITY DEVELOPMENT**	**2**	**2-0-0**

Course Objectives:

Pioneering, Service Learning, and Community Development are interconnected concepts that involve proactive engagement with communities to address needs, foster positive change, and enhance the well-being of individuals and society. This course emphasizes the experiential learning, encouraging students to apply theoretical knowledge in real-world settings.

Course Learning outcomes:

CO1- Develop a strong sense of civic responsibility and an understanding of the global context of local community issues.

CO2- Exhibit a commitment to ethical behavior and social justice principles in all aspects of community work.

CO3- Apply knowledge, skills, and attitudes in an integrated manner to develop and implement a community project.

CO4-Foster reflective thinking on personal growth and community impact. Encourage critical analysis of the societal and systemic issues related to community development.

CO5- Critically analyzing personal and community development experiences. Develop the decision making skill.

CO–PO-PSO Mapping Matrix using standard correlation levels:
3 = High, 2 = Medium, 1 = Low, – = No correlation

COs \ POs/PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	1	2	3	2	2	3	2	2	1	2	3	2	2	1
CO2	3	3	2	2	3	2	1	3	2	2	1	2	2	2	2	1

CO3	3	3	3	3	3	3	3	3	2	3	2	3	3	3	3	3
CO4	3	3	3	3	3	2	2	3	2	2	2	3	2	2	2	2
CO5	3	3	3	3	3	3	2	3	2	3	2	3	2	2	2	3

Course Contents:

Unit-I: Pioneering and Service Learning (15 Lectures)

History of Rovers and Ranger, Aims, Promise & Law, Principles, Motto, Sign of Rovers and Rangers, History of Rovering and Rangering (scout &guide), Principles of scout guide movement, Pioneering Skills: importance of pioneering and Types of pioneering**,** Basic Pioneering, Advanced Pioneering**,** Knot Tying.

Service learning and Activities: Scouting Principles and Service ,role and responsibilities of volunteers , Women Empowerment Programme, Blood Donation Camp, Legal Awareness Programme, health camp, attend Survive Camp, Swachha Bharat Programme, Environment Protection Programme, celebration of national and international days , BSG Foundation Day / BSG Flag Day, Independence Day, Republic Day, National Unity Day, Thinking Day (Girl Guides), St. George's Day (Scouts & Guides), World Scout Day: Environment Day (June 5th), International Day of Peace, International Day for Disaster Reduction , Youth Leadership and Empowerment:principles and practices of effective youth leadership. Participants will develop skills for self-leadership, team leadership, and community engagement

Unit- II CommunityDevelopment /Community Service Projects:

Community Health and Well-being, Community Development Strategies, Identifying and analyzing the needs of communities, Community Service Projects, Designing and implementing community service projects that address local needs. Leadership Training and Team Building Activities, Engaging in team-building exercises and activities to strengthen group cohesion. Emphasizing the importance of collaboration in community development.

Recommended Learning Resources:

Textbooks

1. The Scout Handbook by Boy Scouts of India
2. Scouting and Guiding Around the World by John Long
3. The History of Girl Guiding by Elizabeth Hammill
4. The History of Scouting by John Thurman
5. The Girl Scout Counselor's Guide by Girl Scouts of the India
6. Scout/Guide Proficiency Badges Book
7. Bharat Scouts and Guides Handbook

Reference Material & Digital Resources

1. Centers for Disease Control and Prevention (CDC): https://www.cdc.gov/

2. World Health Organization (WHO): https://www.who.int/
3. Public Health England (PHE): https://www.gov.uk/government/organisations/public-health-england
4. American Public Health Association (APHA): https://www.apha.org/
5. The National Institute of Mental Health (NIMH): https://www.nimh.nih.gov/
6. Healthy People 2030: https://healthypeople.gov/
7. Points of Light: https://www.pointsoflight.org/
8. VolunteerMatch: http://www.medicineandbeyond.org/boston%2C%2Bma%2C%2Busa.html
9. Idealist: https://www.idealist.org/en
10. Volunteer World: https://www.volnow.org/

SDG Mapping

SDG No.	SDG Title	Nature of Contribution
SDG 3	Good Health and Well-being	Health camps, awareness programs
SDG 4	Quality Education	Experiential learning and skill development
SDG 5	Gender Equality	Women empowerment initiatives
SDG 11	Sustainable Cities and Communities	Community development and local engagement
SDG 13	Climate Action	Environmental awareness and protection programs
SDG 16	Peace, Justice and Strong Institutions	Civic responsibility and ethical citizenship

Course Code	Course Title	Total Credits	L-T-P
VA16422	**HUMAN VALUES AND PROFESSIONAL ETHICS**	**2**	**2-0-0**

Course Objectives:

To assist students in understanding the role of values and ethics in establishing a fair and equitable social order. To encourage students to inculcate human values and morals in their professional lives.

Course Learning Outcomes

CO1- Comprehend the implications of Human Values in one's life.

CO2- Understand the ideas of human values by discussion and explanation.

CO3- Apply the concepts and practices in their daily life.

CO4- Analyse the links between human values and professional ethics.

CO5- Evaluate and judge what to do and what not to do.

CO–PO-PSO Mapping Matrix using standard correlation levels:
3 = High, 2 = Medium, 1 = Low, – = No correlation

COs \ POs/PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	1	2	3	2	1	3	2	1	2	2	3	2	2	3
CO2	3	3	2	3	3	2	1	3	2	2	2	2	3	2	2	3
CO3	3	3	3	2	3	2	2	3	2	3	2	3	3	2	3	3
CO4	3	3	3	3	3	3	2	3	3	3	2	3	2	2	3	3
CO5	3	3	3	3	3	3	2	3	3	3	2	3	2	2	3	3

Course Inputs:

UNIT I: Introduction of Human Values-

Need, fundamental guidance, content material and method for cost education: need of self-introspection, understand happiness and prosperity, approach to meet the human aspirations, information and dwelling in concord at numerous levels.

UNIT II: Introduction of Professional Ethics-

Basic concepts, personal and professional ethics, lifestyles skills, emotional intelligence, thought of ethics, value education, ethical development,work place- right and responsibilities.

Recommended Learning Resources:
Textbooks

1. Professional Ethics: R. Subramanian, Oxford University Press, 2015.

2. The Human Values: Dewan, M.L., Hosdurg, A. K., Nayak, P., Concept publishing company, New Delhi, 2009.

Reference Material & Digital Resources
e-PG-Pathshala

NMEICT/any other Government Initiatives

NPTEL Online Courses URL: https://nptel.ac.in/course.html
SWAYAM courses URL: https://swayam.gov.in/explorer
MOOC Courses URL: https://www.mooc.org/#course-categories
KISS LMS: :https://learn.kiss.ac.in

Note: Latest edition of the text books should be used.

SDG Mapping

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Promotes value-based education and ethical awareness
SDG 5	Gender Equality	Encourages equality and respect
SDG 8	Decent Work and Economic Growth	Promotes ethical workplace practices
SDG 10	Reduced Inequalities	Encourages fairness and inclusiveness
SDG 16	Peace, Justice and Strong Institutions	Promotes justice, ethics, and responsible citizenship

Course Code	Course Title	Total Credits	L-T-P
VA16488	**SPORTS AND YOGA**	**2**	**2-0-0**

Course Objectives

The course is designed to provide students with a fundamental understanding of Physical Education, Sports, and Yoga while promoting physical fitness, health, and overall well-being. It aims to develop basic knowledge and practical skills in physical activities, encourage discipline and teamwork, and inspire students to adopt a healthy lifestyle through regular participation in sports and yoga.

After successful completion of the course, students will be able to:

CO1: Explain the fundamental concepts and importance of Physical Education, Sports, and Yoga in promoting health and well-being.

CO2: Demonstrate basic physical fitness exercises, sports skills, and yoga practices for overall physical and mental development.

CO3: Apply the principles of health, fitness, nutrition, and wellness to maintain a healthy lifestyle.

CO4: Develop discipline, teamwork, leadership, sportsmanship, and ethical values through participation in physical activities and sports.

CO5: Adopt lifelong habits of regular physical activity and yoga to improve fitness, reduce stress, and enhance quality of life.

CO–PO–PSO Mapping Table

COs \ POs/PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	3	2	1	1	2	2	2	2	2	1	2	2	2	1	1	1
CO2	3	3	2	2	3	2	2	2	3	2	2	2	3	2	2	2
CO3	3	3	2	2	3	3	3	3	2	2	2	3	2	2	2	2
CO4	2	2	3	2	2	3	3	3	3	3	2	3	2	2	2	3
CO5	2	3	2	2	3	3	3	3	2	2	3	3	2	2	3	3
Mapping Scale:																
1 – Low (Weakly Mapped)								3 – High (Strongly Mapped)								
2 – Medium (Moderately Mapped)								"–" No Correlation								

Course Inputs:

Unit-I Introduction

1. Meaning and definition of Physical Education, Sports and Yoga.
2. Aims, Objectives and Importance of Physical Education, Sports and Yoga.
3. History of Physical Education, Sports and Yoga.
4. Modern trends of Physical Education, Sports and Yoga.
5. Brief concept of Education in relation to Physical Education, Sports and Yoga

Unit -II Yoga & Fitness Training

1. Importance of Yoga & Fitness
2. Fundamentals Principles of Yoga & Fitness Training
3. Components of Fitness and Fitness Equipments
4. Types of Yoga Practices - Asanas, Pranayama and Meditation
5. Introduction to Balanced Diet for Fitness

Reference Books

1. Bucher, C. A. (n.d.) Foundation of physical education. St. Louis: The C.V. Mosby Co. Deshpande, S. H. (2014). Physical Education in Ancient India. Amravati: Degree college of Physical education.

2. Mohan, V. M. (1969). Principles of physical education. Delhi: Metropolitan Book Dep. Nixon, E. E. & Cozen, F.W. (1969). An introduction to physical education. Philadelphia: W.B. Saunders Co.
3. William, J. F. (1964). The principles of physical education. Philadelphia: W.B. Saunders Co.
4. Coalter, F. (2013) Sport for Development: What game are we playing?.Routledge.
5. Singh Hardayal (1991), Science of Sports Training, DVS Publication, New Delhi 6. Muller, J. P.(2000). Health, Exercise and Fitness. Delhi : Sports.

SDG Mapping for this Course

SDG No.	SDG Title	Nature of Contribution
SDG 3	Good Health and Well-being	Promotes physical fitness and healthy lifestyle
SDG 4	Quality Education	Enhances experiential and skill-based learning
SDG 5	Gender Equality	Encourages inclusive sports participation
SDG 11	Sustainable Cities and Communities	Preserves traditional cultural practices
SDG 16	Peace, Justice and Strong Institutions	Promotes fairness, discipline, and teamwork

Course Code	Course Title	Total Credits	L-T-P
VA16482	**SELF HELP AND HAPPINESS**	**2**	**2-0-0**

Course Objectives: This course aims to enable students to understand and address personal well-being by exploring topics like anxiety, stress, relationships, and happiness. The focus will be on practical strategies and interventions for improving mental health and fostering positive well-being. Students will also gain hands-on experience in measuring and managing stress, anxiety, and relationships through activity-based learning.

Course LearningOutcomes (COs)

CO1: Understand concepts of anxiety, stress, relationships, and happiness.

CO2: Apply strategies to manage anxiety and stress.

CO3: Analyze relationship dynamics and psychological well-being.

CO4: Develop techniques for improving happiness and emotional health.

CO5: Evaluate personal well-being and adopt self-improvement strategies.

CO–PO-PSO Mapping Table

- **1** = Weakly Mapped (Low) **2** = Moderately Mapped (Medium)
- **3** = Strongly Mapped (High) **"–"** = No correlation

COs \ POs/PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	3	2	2	3	2	1	3	3	2	1	2	3	2	2	2
CO2	3	3	3	3	3	2	2	3	2	3	2	3	3	3	2	3
CO3	3	3	3	3	3	2	2	3	2	3	2	2	2	3	3	2
CO4	3	2	3	3	3	3	1	3	2	3	2	3	2	2	2	3
CO5	3	3	3	3	3	3	2	3	2	3	2	3	2	3	2	3

Course Input:

Unit I: Understanding Mental Health and Well-Being (13 hours)

Anxiety, Nature, Types, Fear, Phobias (Generalized and Specific), Definition and nature of anxiety, Types of anxiety disorders, Overview of fear and phobias, Differences between generalized and specific phobias, Strategies for managing and reducing anxiety

Stress: Definition, Nature, Types, and Sources: Understanding stress and its nature, Types of stress (acute, chronic, etc.), Sources of stress (external and internal), Stress appraisal process, Effects of stress on psychological functioning and health, PTSD (Post-Traumatic Stress Disorder)

Relationships: Dynamics, Evolution, Transition, Integration, and Transformation: Understanding the nature of relationships, Dynamics in personal and professional relationships, The evolution of relationships over time, Key factors in relationship transitions and transformations

Happiness: Definition, Positive Well-being, and Dynamics: Defining happiness and well-being, An integrative look at happiness: psychological and physiological aspects, Understanding the dynamics of happiness in life, Positive psychology and strategies to increase happiness

Unit II: Activity-Based Practical Learning (17 hours)

Measurement of Anxiety and Strategies to Deal with Anxiety Attacks, Introduction to SCAT (Sinha's Comprehensive Anxiety Test), Administering and scoring SCAT, Activity: Catharsis (Emotional Unburdening), Practical strategies to cope with anxiety and fear

Overcoming Stress and Strategies to Handle Stress, Techniques for managing stress: relaxation exercises, time management, and mindfulness, Developing psychosocial support systems, Therapy methods: Art, music, and color therapy, Activity-Based Learning: Stress-reducing activities

Measurement of Relationships and Developing Healthy Relationships, Measuring relationship quality and communication, Role-playing for relationship-building: psychodrama and sociodrama, Activity: Practicing healthy communication and conflict resolution

Happiness: Body and Mind Coordination and Cognitive Behavioral Intervention, Cognitive-behavioral interventions to enhance happiness, Overcoming fear and anxiety through cognitive strategies, Activity: Increasing your own happiness through self-reflection

Recommended Learning Resources:

Textbooks

1. The Happiness Project, Gretchen Rubin, A comprehensive exploration of strategies for increasing happiness and well-being.
2. The Anxiety and Phobia Workbook, Edmund J. Bourne, A practical guide for understanding and managing anxiety disorders.
3. The Stress Management Handbook: Strategies for Health and Inner Peace , James W. Dazoul, Techniques and strategies to manage stress and improve psychological health.
4. The Art of Loving by Erich Fromm, A deep dive into the dynamics and psychology of relationships and love.

Reference Material & Digital Resources

1. The Power of Now, Eckhart Tolle, Understanding the importance of living in the present moment for well-being and happiness.
2. The Happiness Hypothesis by Jonathan Haidt, A psychological perspective on happiness, integrating science with personal experience.

SDG Mapping for this Course

SDG No.	SDG Title	Nature of Contribution
SDG 3	Good Health and Well-being	Promotes mental health, stress management, and emotional well-being
SDG 4	Quality Education	Encourages life skills and holistic learning

SDG 5	Gender Equality	Promotes equality in relationships and emotional awareness
SDG 10	Reduced Inequalities	Supports inclusive mental health awareness
SDG 16	Peace, Justice and Strong Institutions	Promotes harmony, emotional balance, and conflict resolution

Course Code	Course Title	Total Credits	L-T-P
VA16430	**LIFE SKILLS EDUCATION**	**2**	**2-0-0**

Course Objectives: • Enable students to understand core life skills , its concept, process and practice • Apply life skills to cope with the demands and challenges in day to day life • Explore alternatives and make rational decisions in solving each problem or issue • Enable students to manage Sexual and Reproductive Health (SRH) concerns • Develop understanding on the life cycle of girl child

Course Learning Outcomes:

CO1: Understand concepts and importance of life skills.

CO2: Apply life skills to cope with daily challenges.

CO3: Analyze social norms, gender issues, and health concerns.

CO4: Develop decision-making and problem-solving abilities.

CO5: Evaluate personal behavior and adopt responsible practices.

CO–PO-PSO Mapping Table

- **1** = Weakly Mapped (Low) **2** = Moderately Mapped (Medium)
- **3** = Strongly Mapped (High) **"–"** = No correlation

COs ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	3	2	1	1	2	2	1	2	2	1	2	2	2	1	1	2
CO2	2	2	3	2	3	3	2	3	2	2	2	3	3	2	2	3
CO3	2	3	2	2	3	2	2	3	2	2	2	2	3	2	1	3

CO4	2	2	3	2	3	3	2	3	2	3	2	3	3	3	2	3
CO5	2	3	2	3	3	2	2	3	2	3	2	3	3	2	2	3

Course Input:

Unit- I Introduction to Life Skills (17 lectures)

Concept of Skills and Life Skills • Definition and importance of life skills • Ten core Life skills (WHO model) • Life Skills Education, Life Skills Approach, Life Skills Based Education, Social Skills, Self Awareness(Self concept, Self Confidence, Techniques used for knowing self : Open your heart, SWOT analysis, Johari window) • Empathy (Meaning of empathy, differences between sympathy and empathy) • Effective Communication(components of effective communication, Styles of communication, Barriers in communication, How to say NO) • Interpersonal Relationship(Meaning, types ,qualities for effective interpersonal relationship, end the relationship constructively), Thinking Skills and Coping Skills **,** Critical thinking and Creative thinking (Definition and Stages) • Problem solving and Decision making (Definition, Steps in problem solving and decision making, Models of decision making) • Meaning and types of emotions, coping strategies • Meaning and sources of stress, coping strategies, Life Skills Education for enhancing value of the girl child, Survival of girl child,

Unit II: Social norms (13 lectures)

Barrier to survival Lack of access and control over resources Policies, schemes, programs related to foeticide, Puberty and Marriage, Health and Reproductive health (Definition, Communicable diseases, Reproductive health issues) Life Skills for responsible sexual behavior Menstrual hygiene and care Institutional barriers for awareness, myth busting around menstruation and sanitation Schemes and programs related to menstruation Marriage and evolving gender roles Acts and Laws related to marriage includes laws on PMCA and POCSO as well as Sexual Harassments at workplace • Negligence of girl child and Violence Gender inequalities in curative and preventive health care (Anaemia, Malnutrition and stunting) Gender norms affecting education Discriminatory gender biased norms & practices Acts and Laws related to: Gender Based Violence, domestic violence, Dowry & dowry death Early Pregnancy and its prevention Motherhood Penalty & Concretization of Patriarchal Norms Course Outcomes (COs)

Recommended Learning Resources:

Textbooks

1. Dahama O.P., Bhatnagar O.P, (2005), Education and Communication for Development, (2nd Edn.), Oxford& IBH Publishing Co. Pvt. Ltd. New Delhi.

2. Duffy Grover Karen, Atwater Eastwood, (2008), (8th Edn.), Psychology for Living- Adjustment, Growth and Behaviour Today, Pearson Education Inc, New Delhi.

3. Jane S Halonen, John W. Santrock, (2009), Psychology: Context & Application, McGraw-Hill Companies Inc., Third Edition, USA

4. Mangal S.K., (2008), An Introduction to Psychology, Sterling Publishers Pvt. Ltd., New Delhi.

5. Nair .V. Rajasenan, (2010), Life Skills, Personality and Leadership, Rajiv Gandhi National Institute of Youth Development, Tamil Nadu.

6. Nair. A. Radhakrishnan, (2010), Life Skills Training for Positive Behaviour, Rajiv Gandhi National Institute of Youth Development, Tamil Nadu.

Reference Material & Digital Resources

1) Nair. V.Rajasenan,(2010),Life Skills, Personality and Leadership,Rajiv Gandhi National Institute of Youth Development,Tamilnadu

2) RGNIYD (2008) Facilitators Manual on Enhancing Life Skills,Tamilnadu

3) Family Health International, NACO,USAID(2007),LifeSkills Education tool kit for Orphans and vulnerable children in India

4) Morgan and King,(1993) Introduction to Psychology, Tata McGraw-Hill Publishing Company Ltd,New Delhi.

5) Wallace R. M.asters,(2001) Personal Development for Life and Work: UK,South Western

6) Adolescence and Life Skills (2003) Commonwealth Youth Programme Asia Centre,Tata Mc Graw. Hill Websites:

UNFPA-http://www.unfpa.org/ □ UNICEF-http://www.unicef.org/ □ WHO –http://www.who.int./en/ □ Jhpiego - https://www.jhpiego.org/countries-we-support/india/

SDG Mapping

SDG No.	SDG Title	Nature of Contribution
SDG 3	Good Health and Well-being	Promotes mental, emotional, and reproductive health awareness
SDG 4	Quality Education	Enhances life skills and holistic learning
SDG 5	Gender Equality	Focus on gender issues, girl child development, and equality
SDG 10	Reduced Inequalities	Addresses social and gender inequalities
SDG 16	Peace, Justice and Strong Institutions	Encourages responsible and ethical behavior

SEMESTER – III

Code	Course Title	Total Credits	L – T – P
CC20001	**LEGAL ASPECTS OF BUSINESS**	**4**	**3-1-0**

Course Learning Objectives: This course's objective is to provide students with practical and legal knowledge on how to manage the business organization.

Course Learning Outcomes: On successful completion of this course the students will be able to:

CO1: Understand and remember the premise for legal aspects of business including special contracts.

CO2: Equip the students to legitimate rights in business and on self.

CO3: Analyze comprehensive perspective of different legislations applicable to business.

CO4: Utilize the legal aspects in day to day business practices.

CO5: Self evaluation.

CO–PO Mapping Matrix:-

(3 = High, 2 = Medium, 1 = Low, – = No correlation)

COs ↓	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	1	2	3	2	1	3	2	1	2	2	3	2	1	2
CO2	3	3	2	2	3	2	2	3	2	2	2	2	3	3	2	2
CO3	3	3	3	3	3	2	2	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	2	3	2	3	3	3	3	2	2	3
CO5	2	3	2	2	3	2	2	3	2	2	2	3	2	2	2	3

Course Inputs:

UNIT I: Indian Contract Act 1872: (12 Lectures)

Meaning of Agreement and Contract, Elements of Valid Contract, Capacity of Parties, Free Concent, Discharge of Contract, Breach Of Contract and remedies against Breach , Quasi Contracts, Special Contract: Contract of Bailment and Pledge, Contract of Indemnity and guarantee, Contract of Agency

UNIT II: Sale of Goods Act 1930: (12 Lectures)

Difference between sale and agreement to sell Doctrine of Caveat Emptor, Rights of unpaid seller and rights of buyer, Conditions and warranties, Negotiable Instrument Act 1881, Types of negotiable instruments , negotiation and assessment, dishonour and discharge of negotiable instruments

UNIT III: The Companies Act, 2013: (12 Lectures)

Nature and kinds of companies, Company formation, Management, meetings and winding up of a Joint stock Company, Administration of Company. Limited Liability Partnership Act, 2008: Structure and procedure of formation of LLP in India. The Competition Act, 2002: Objectives and main provisions.

UNIT IV: Intellectual Property Rights (IPRs) : (12 Lectures)

Patents, Trademarks and Copyrights; Emerging issues in intellectual property, Information Technology Act 2000: Objectives and main provisions, its benefits, Cyber crimes and penalties

UNIT V: Depository Act, 1996: (12 Lectures)

Depository participant; need for Depository, introduction to NSDL, CDSL and their function. Right to Information Act (RTI), 2005: The important terms and concepts used in the ACT, the Salient features of the ACT, Process of Filing RTI Application, Goods and Service Tax (GST): Objectives and main provisions, benefits of GST, implementation mechanism , working of dual GST.

Text Book Recommended:

1. Kapoor N.D, (2020): Business Law,Sultan Chand and Sons,New Delhi, 3tion

Suggested Readings:

1. A Compendium of Companies Act 2013,along with Rules,by Taxman Publication
2. Akhileswar pathak,Legal Aspects of Business (2018),Mc Graw Hill Education,6th edition.
3. Kuchhal MC and Kuchhal Vivek, Business Law (2019), Vikas Publications
4. Sharma, J. P. (2018). Corporate Laws. Ane Books Pvt Ltd. New Delhi.
5. Singh, Avtar (2015). Company Law. Eastern book company.
6. https://youtu.be/VW5ivdKHomY,https:

Note: Latest edition of the text books should be used.

SDG Mapping

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Develops legal literacy and analytical understanding of business laws

SDG 5	Gender Equality	Promotes awareness of equal rights and legal protections
SDG 8	Decent Work and Economic Growth	Supports lawful business practices and economic activities
SDG 9	Industry, Innovation and Infrastructure	Encourages regulatory compliance in industrial and corporate sectors
SDG 16	Peace, Justice and Strong Institutions	Promotes rule of law, transparency, accountability, and justice

Code	Course Title	Total Credits	L – T – P
CC20003	**INTERMEDIATE MICROECONOMICS**	**4**	**3-1-0**

Course Objectives: The course is designed to provide a sound knowledge in microeconomic theory to formally analyze the behavior of individual agents. This course looks at the behavior of the consumer, the producer and also covers the behavior of a competitive firm.

Course Learning Outcomes:

Upon the successful completion of this course, a student will be able to:

CO1: Learn the basic concepts of consumer behaviour.

CO2: Acquire knowledge regarding indifference curve analysis of demand.

CO3: Evaluate the concept of costs and revenue.

CO4 Identify the importance of production function and laws of return.

CO5: Analyze different forms of market structure and price determination.

CO–PO Mapping Matrix

(3 = High, 2 = Medium, 1 = Low, – = No correlation)

COs ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	3	2	1	1	3	2	1	2	2	1	2	2	3	2	1	2

CO2	3	3	2	2	3	2	2	3	2	2	2	2	3	3	2	2
CO3	3	3	3	3	3	2	2	3	2	2	3	3	3	3	3	3
CO4	3	3	3	3	3	2	2	3	2	3	2	3	3	2	2	3
CO5	3	3	3	3	3	2	2	3	3	3	2	3	3	2	3	3

Course Inputs: -

UNIT -I Consumer Behaviour (12 Hours)

Introduction, Assumptions of cardinal utility analysis, consumer's equilibrium, critical evaluation of Marshall's cardinal utility analysis, Budget constraint Preference; utility; budget constraint;

UNIT -II Indifference curve analysis of Demand (16 Hours)

Indifference map, marginal rate of substitution, Budget line, Income effect, substitution effect, Revealed preference theory of demand, Slutsky substitution effect

UNIT –III Costs and Revenue (12 Hours)

Short-run and long-un costs; Relation between AC, TC and MC, Types of revenue, Relation between AR, TR and MR

UNIT- IV Production Function (10 Hours)

Theory of production function, Technology; isoquants; production with one and more variable inputs; returns to scale;

UNIT - V Market (10 Hours)

Price and output determination under Monopolistic competition and Oligopoly, Kinked demand curve

Textbooks:

1. C. Snyder and W. Nicholson, Fundamentals of Microeconomics, Cengage Learning (India), 2010.
2. Karl E. Case and Ray C. Fair, Principles of Economics, Pearson Education Inc., 8th, Edition, 2007.

Suggested Readings:

1. Hal R. Varian, Intermediate Microeconomics, a Modern Approach, W.W. Nortonand Company/Affiliated East-West Press (India), 8th edition, 2010. The workbook by Varian and Bergstrom may be used for problems.
2. B. Douglas Bernheim and Michael D. Whinston, Microeconomics, Tata McGraw-Hill (India), 2009.New York, International Student Edition, 4th Edition, 2007.

SDG Mapping

Course Component	Relevant SDG	Justification

Consumer Behaviour	SDG 12	Helps students understand rational consumption, utility maximization, and efficient use of resources.
Indifference Curve Analysis of Demand	SDG 8	Supports decision-making and demand analysis essential for market efficiency and economic growth.
Costs and Revenue Analysis	SDG 9	Enables firms to optimize costs, improve productivity, and promote industrial efficiency.
Production Function	SDG 12	Focuses on efficient input utilization, returns to scale, and sustainable production systems.
Market Structures & Price Determination	SDG 8	Enhances understanding of competition, pricing strategies, and healthy market systems.
Problem Solving & Quantitative Skills	SDG 4	Develops analytical, numerical, and critical thinking skills for lifelong learning.
Ethics & Consumer Welfare	SDG 16	Encourages fairness, transparency, and responsible economic decision-making.
Resource Scarcity & Sustainability	SDG 13	Promotes awareness of sustainable resource allocation and environmental responsibility.

Code	Course Title	Total Credits	L – T – P
MC22001	**PRINCIPLES OF RURAL MARKETING**	**4**	**3-1-0**

Learning Objectives: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

Course Learning Outcomes:

On the successful completion of this course, a student will be able to:

CO1-Students will get the basic concept about marketing and marketing environment.

CO2-This chapter covers essential concepts in market selection and product management.

CO3- This chapter covers the basic concepts on pricing decisions.

CO4-Learn about the distribution channel and factors affecting the choice of distribution channel.

CO5-Learn about the basic concept of rural market and its importance in the current scenario.

CO–PO Mapping Matrix:-

(3 = High, 2 = Medium, 1 = Low, – = No correlation)

COs ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	3	2	1	1	3	2	1	2	2	1	2	2	3	2	1	2
CO2	3	3	2	2	3	2	2	3	2	2	2	2	3	3	2	2
CO3	3	3	2	2	3	2	2	3	2	2	2	2	3	3	2	2
CO4	3	3	3	3	3	2	2	3	2	2	3	3	3	2	2	3
CO5	3	3	3	3	3	2	2	3	3	2	2	3	3	3	2	3

Course Inputs:

Unit I: Introduction: **(12 Lectures)**

Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

Consumer Behaviour: Nature and Importance**,** Consumer buying decision process; Factors influencing consumer buying behaviour.

Unit II: Market Selection and Product (12 Lectures)

a. **Market segmentation**: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.
b. **Product**: Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

Unit III: Pricing and Promotion (12 Lectures)

Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.

Promotion: Nature and importance of promotion; Communication process; Types ofpromotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions

Unit IV:Channels of Distribution and Retailing (12 Lectures)

a. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

b. Retailing: Types of retailing – store based and non-store based retailing, chain stores, specialty stores,

supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario

Unit V: Rural Marketing and Recent development in Marketing (12 lecturers)

a. Rural marketing: Growing Importance; Distinguishing characteristics of rural markets; Understanding rural consumers and rural markets; Marketing mix planning for rural markets.

b. Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing.

Text Books Recommended:

1. Arun Kumar – Marketing management – Vikash Publication
2. Bajaj, Kaur, Principles of Marketing, Kalyani Publishers, New Delhi.

Suggested Readings:

1. NeeruKapoor, Principles of Marketing, PHI Learning
2. R.K. Mittal , A. Sharma, Principles of Marketing ,V .K. Global Pub. Pvt. Ltd, New Delhi.
3. Rajendra Maheshwari, Principles of Marketing, International Book House
4. Rudani R.B – Basics of Marketing Management – S. Chand
5. Sherleker and Pany--Marketing Principles and Management- Himalaya Publishing House
6. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.
7. Zikmund William G. and Michael D'Amico. Marketing; Creating and Keeping Customers in an E-Commerce World. Thomson Learning.
8. Note: Latest edition of books may be used.

SDG Mapping

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Enhances economic understanding and analytical skills
SDG 8	Decent Work and Economic Growth	Improves knowledge of production, markets, and efficiency
SDG 10	Reduced Inequalities	Promotes understanding of income effects and welfare distribution
SDG 12	Responsible Consumption and Production	Encourages efficient resource use and sustainable consumption
SDG 13	Climate Action	Indirect awareness of sustainability and resource management

Bachelor in Commerce Curriculum as per NEP-2020

School of Tribal Resource Management 2025-26

Code	Course Title	Total Credits	L – T – P
EC22001	**MANAGERIAL ECONOMICS**	**4**	**3-1-0**

Course Learning Objectives:

This course aims to develop the understandings of the students about the managerial perspectives so that they become able to apply the economic fundamentals as aid to decision making under given environment.

Course Learning Outcomes: On completion of this course, the students should be able to:

CO1: Understand the nature and scope of managerial economics, demand analysis and growth model of the firm.

CO2: Apply the techniques of production function and cost analysis.

CO3: Analyse the market forms and apply the pricing techniques to determine the price of factors of production.

CO4: Apply the knowledge of production function on empirical estimation and managerial uses.

CO5: Evaluate and analyze theory of cost and pricing strategies.

CO–PO Mapping Matrix

(3 = High, 2 = Medium, 1 = Low, – = No correlation)

COs ↓	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	3	3	1	2	3	2	1	2	2	1	2	2	3	2	1	2
CO2	3	3	3	3	3	2	2	3	2	2	3	3	3	3	2	3
CO3	3	3	3	3	3	2	2	3	2	2	3	3	3	3	3	3
CO4	3	3	3	3	3	2	2	3	2	3	3	3	3	2	3	3
CO5	3	3	3	3	3	2	2	3	2	3	3	3	3	3	3	3

Course Inputs:

UNIT I: Fundamental Concepts and Principles: (12 Hours)

Introduction to Managerial Economics; Scope and Subject matter. Basic Concepts and Techniques, Nature of Managerial and Economic Problems, Nature of Economic Analysis, Role and responsibility of managerial economic; Implicit and explicit costs.

UNIT II: Demand Analysis: (14 Hours)

The demand schedule and demand curve; The demand function; Price elasticity of demand; Interpretation of elasticity of demand. Income and cross elasticity of demand; business and economic forecasting; Method of forecasting: Expert opinion; Market experiments and Surveys.

UNIT III: Theory of Production. (14Hours)

The production function; One variable input production function – Empirical estimation and managerial uses; Two-variable input production function , Isoquants – Characteristics; Features and managerial use; Formulation of a Cobb- Douglas production function.

UNIT IV: Theory of Cost and Cost Concepts: (10 Hours)

Meaning and managerial use; Cost function - cost curves; Empirical estimation of a short run cost function; Cost Reduction and Control.

UNIT V: Price determination under different market forms:(10 Hours)

Perfect competition; Monopolistic competition; Oligopoly- Price leadership model; Monopoly; Price discrimination

Text Book Recommended:

1. Mehta P.L., Managerial Economics Analysis, Problems and Cases (2018), Sultan Chand and Sons.

Suggested Readings:

1. Appannaiah, H.R. and Reddy, P.N. (2019) , Essentials of Managerial Economics. Himalaya Publishing House.
2. Cris Lewis W, Sudhir K. Jain, H. Craig Petersen (2015).:Managerial Economics, 4th Edition, Pearson Education, Delhi.
3. Mukherjee Sampat (2002): Business and Managerial Economics. New Central Book Agency, Calcutta.
4. Ray, C. Fair , Karl, E. Case,Sharon, E. Oster (2017), “Principles of Economics”, 12th Edition, Pearson Education, Delhi.

Note: Latest edition of the text books should be used.

SDG Mapping

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Enhances analytical, economic, and managerial decision-making skills
SDG 8	Decent Work and Economic Growth	Improves business decision-making, productivity, and economic efficiency
SDG 9	Industry, Innovation and Infrastructure	Supports efficient production and cost optimization strategies
SDG 12	Responsible Consumption and Production	Encourages optimal resource utilization and cost control
SDG 13	Climate Action	Indirect awareness through sustainable production and resource management

Code	Course Title	Total Credits	L – T – P
ET22001	**WOMEN ENTREPRENEURSHIP**	**4**	**3-1-0**

Course Objectives:

This course provides a comprehensive understanding of women entrepreneurship, covering its meaning, significance, contributing factors, challenges, and growth. It explores entrepreneurship across various sectors such as agriculture, tourism, healthcare, and transport, highlighting the relationship between entrepreneurship and empowerment. The course examines women employment opportunities, including livelihood support programs, income-generating initiatives, rural credit, self-help groups, skill development, technology transfer, and relevant policies.

Course Learning Outcomes: On completion of this course, the students should be able to**:**

CO1- Students will be able to understand the meaning, significance, factors contributing to, and challenges faced by women entrepreneurs, as well as the growth trajectory of women entrepreneurship.

CO2- Students will gain insights into entrepreneurship in various sectors, understand the relationship between entrepreneurship and empowerment, and learn from the achievements and success stories of women entrepreneurs.

CO3- Students will be knowledgeable about various livelihood support programs, income-generating initiatives, rural credit options, self-help groups, skill development, technology transfer, and relevant policies affecting women's development.

CO4- Students will be able to understand the objectives and evolution of women entrepreneur development programs (EDPs), and the role of women in these programs, developing strategies for successful women entrepreneurship.

CO5- Students will learn about the opportunities, trends, and patterns in women entrepreneurship, the importance of non-stereotyping women, and the institutional support.

Course Inputs:

Unit I- Women Entrepreneurship: (12 Hours)

Meaning and Significance of women entrepreneurship, Factors contributing to women Entrepreneurship, Concept, features, need and Challenges faced by Women Entrepreneurs, Growth of women Entrepreneurship,

Unit II- Entrepreneurship in various sectors: (12 Hours)

Entrepreneurship in Sectors like Agriculture, Tourism, Health care, Transport and allied services, Relationship between Entrepreneurship and empowerment, Achievements of Woman Entrepreneurs, Success stories of Woman Entrepreneurs.

Unit III-Women Employment Opportunities: (12 Hours)

Livelihood support for women Employment opportunities: Various agencies, Income Generating Programme, IRDP, Rural Credit & women's Self- help Groups, Skill Development and Technology Transfer, Technologies for Women, Impact on Women's Development Programs and policy measures at International, National and State Levels.

Unit IV- Strategies of Women Entrepreneurship Development: (12 Hours)

EDP, Objectives, Evolution of Women's Entrepreneur Development Programme, Women and EDPs.

Unit V- Micro Enterprises and Self-employment: (12 Hours)

Opportunities, Trends and Patterns of Women Entrepreneurship, Non-Stereotyping Women, Institution and Schemes supporting Women Entrepreneurs: SIDO, DIC, EDI, NIESBUD, SEWA, ALEAP - Institutional infrastructure. Role of SHGs in promoting women entrepreneurship.

Text Book Readings:

1.Peter F. Drucker Innovation and Entrepreneurship Reprint Heinemann 2006

Suggested Readings:

1. Hisrich, Robert D., Michael Peters and Dean Shepherded Entrepreneurship 9th TataMcGraw Hill 2012

2. Donald L. Sexton & Raymond W. Smilor The Art and Science of Entrepreneurship 1st Ballinger Pub. Co 1986

3. Clifford M. Baumback & Joseph R. Mancuso Entrepreneurship and Venture Management 2nd Prentice Hall 1987

SDG Mapping

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Builds entrepreneurial knowledge and skill development
SDG 5	Gender Equality	Promotes women empowerment and equal opportunities
SDG 8	Decent Work and Economic Growth	Encourages self-employment and livelihood generation
SDG 9	Industry, Innovation and Infrastructure	Supports development of small enterprises and innovation
SDG 10	Reduced Inequalities	Reduces gender-based economic disparities
SDG 12	Responsible Consumption and Production	Promotes sustainable and ethical business practices

Code	Course Title	Total Credits	L – T – P
CS23001	**INTRODUCTION TO ARTIFICIAL INTELLIGENCE AND MACHINE LEARNING**	**3**	**2-0-2**

Course Objective:

Develop a foundational understanding of AI and ML concepts, algorithms, and applications to improve decision-making and problem-solving in a business context.

Course Outcomes:
Upon successful completion of this course, students will be able to:

- **CO1 (Knowledge/Remember):** Recall and describe the fundamental concepts of Artificial Intelligence (AI), Machine Learning (ML), business analytics, intelligent systems, and the applications of AI and ML in management.
- **CO2 (Understanding):** Explain and interpret the principles of supervised and unsupervised learning, predictive analytics, decision support systems, ethical AI, algorithmic bias, and responsible AI practices in business environments.
- **CO3 (Application):** Apply AI and ML algorithms, business analytics tools, and digital technologies to solve real-world problems in marketing, finance, human resource management, operations, and strategic decision-making.
- **CO4 (Analysis):** Analyze and compare AI and ML models, business use cases, ethical considerations, performance metrics, and implementation strategies to identify appropriate solutions for management challenges.
- **CO5 (Synthesis/Evaluation):** Design, evaluate, and present AI- and ML-based business solutions by integrating analytical techniques, ethical principles, emerging technologies, and research findings to support innovation, sustainable business practices, and informed decision-making.

CO-PO-PSO Mapping

*(Rate correlations: **1** - Weakly Mapped, **2** - Moderately Mapped, **3** - Strongly Mapped, **"_"** - No Correlation).*

CO	PO1	PO2	PO3	PO4	PO 5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	3	3	-	-	-	-	-	-	-	-	-	-	2	3	-	3
CO2	-	-	-	3	3	-	-	-	-	-	-	-	2	3	3	-
CO3	-	-	-	3	3	-	-	3	-	-	-	-	2	3	3	2
CO4	-	-	3	-	-	-	3	-	-	-	-	-	2	-	3	-
CO5	-	-	-	-	-	-	-	3	-	-	-	-	2	2	-	3

Course Duration: 45 Hours

Course Syllabus:

Unit 1: Introduction to Artificial Intelligence [9 Classroom Contact Hours]

What is AI? History and philosophical foundations, Intelligent agents and problem-solving approaches in AI, Applications of AI in various industries. (Case studies relevant to Management)

Readings:

- [Article] A. McAfee & E. Brynjolfsson (2017). Machine, Platform, Crowd: Harnessing the Power of a Digital Future. W. W. Norton & Company. (Ch. 2)

Unit 2: Introduction to Machine Learning [9 Classroom Contact Hours]

Supervised learning: Regression and Classification algorithms (Linear Regression, Decision Trees), Unsupervised learning: Techniques for data exploration and clustering (K-Means clustering, Principal Component Analysis), Model evaluation metrics for supervised and unsupervised learning.

Readings:

- [Online Resource] Machine Learning Crash Course by Google: https://developers.google.com/machine-learning/crash-course

Unit 3: Applications of Machine Learning in Management [9 Classroom Contact Hours]

Machine Learning in Marketing: Customer segmentation, targeted advertising, and recommendation systems, Machine Learning in Finance: Fraud detection, credit risk assessment, and algorithmic trading, Machine Learning in Operations: Supply chain management, demand forecasting, and resource optimization.

Readings:

[Research Paper] Example research paper on a specific application of ML in Management (chosen by instructor).

Unit 4: Ethical Considerations and Societal Impact of AI and ML [9 Classroom Contact Hours]

Algorithmic bias and fairness in AI and ML systems, Explain ability and transparency of AI and ML models, The future of work and job displacement due to AI and ML.

Readings:

- [Article] E. Brynjolfsson & A. McAfee (2021). The Second Machine Age: Work, Progress, and Prosperity in a Time of Brilliant Technologies. W. W. Norton & Company. (Ch. 10)

- [Report] The Ethics of Artificial Intelligence by The European Commission's High-Level Expert Group on Artificial Intelligence: https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=COM%3A2021%3A205%3AFIN

Unit 5: Future Trends and Business Opportunities in AI and ML [9 Classroom Contact Hours]

Emerging areas in AI and ML: Deep Learning, Natural Language Processing, Computer Vision, The role of AI and ML in business strategy and innovation.

Readings:

- Articles on recent advancements and business applications of AI and ML (chosen by instructor).

- **Reference Books:**

1. Artificial Intelligence: A Modern Approach by Stuart Russell and Peter Norvig. [Pearson Education]
2. Machine Learning for Dummies by John Paul Mueller & Luca Massaron. [Wiley]
3. Hands-On Machine Learning with Scikit-Learn,

SDG Mapping for this Course

SDG	Title	Contribution
4	Quality Education	AI awareness for non-CS students
8	Decent Work and Economic Growth	Future skill orientation
9	Industry, Innovation and Infra	Intelligent systems overview
10	Reduced Inequalities	Using / critiquing AI for inclusion
13	Climate Action	Examples: precision agri, climate models

Code	Course Title	Total Credits	L – T – P
AE24001	**COMMUNICATIVE ENGLISH**	**2**	**2-0-0**

Course Objectives:

- Understand the concepts, principles, types, and importance of communication in academic, social, and professional contexts.

- Develop effective verbal and non-verbal communication skills by understanding communication processes, barriers and strategies for successful interaction.
- Improve reading, listening, speaking, and writing skills through comprehension exercises, group discussions, presentations, and language practice.
- Acquire professional writing skills by preparing CVs, résumés, summaries, notes, compositions, and other functional documents.
- Build confidence, interpersonal skills, critical thinking, and employability through effective communication and collaborative learning activities.

Course Outcomes:

- Explain the concepts, types, functions, and barriers of communication and apply appropriate communication strategies in different contexts.
- Demonstrate effective listening, speaking, pronunciation, presentation, and interpersonal communication skills with confidence and clarity.
- Apply appropriate reading strategies and produce coherent, well-organized academic, professional, and creative written texts.
- Prepare professional documents such as business letters, emails, resumes/CVs, cover letters, and statements of purpose using appropriate formats and language.
- Exhibit job readiness skills through effective participation in interviews, group discussions, presentations, and professional digital communication practices.

Course Contents:

Unit I: Foundations of Communicative English	(i) Nature, Scope and Importance of Communicative English (ii) Process and Elements of Communication (iii) Types of Communication: Verbal, Non-verbal, Written and Digital (iv) Barriers to Communication and Strategies for Effective Communication
Unit II: Listening and Speaking Skills	(i) Active Listening: Principles, Techniques and Listening Comprehension (ii) Pronunciation, Stress, Intonation and Fluency (iii) Speaking Skills: Conversation, Public Speaking and Presentation Skills (iv) Group Discussion, Debate, Interview and Interpersonal Communication
Unit III: Reading and Writing Skills	(i) Reading Skills: Skimming, Scanning, Intensive and Extensive Reading

	(ii) Reading Comprehension and Critical Interpretation (iii) Writing Skills: Paragraph, Essay, Report and Email Writing (iv) Creative and Academic Writing: Summarising, Note-making Paragraph Writing
Unit V: Professional Communication and Employability Skills	(i) Professional and Business Communication: Letters, Emails and Official Correspondence (ii) Resume/CV Writing, Cover Letter and Statement of Purpose (iii) Interview Skills, Group Discussion and Presentation Techniques (iv) Digital Etiquette and Career Readiness

Course Outcomes - Programme Outcomes Mapping of Paper

CO ↓ / PO →	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	2	3	3	3	3	2	2	3	2	2	2	3
CO2	2	3	3	3	3	3	2	3	2	2	3	3
CO3	2	3	3	3	3	3	2	3	3	2	3	3
C04	3	3	3	3	2	2	2	1	2	3	2	3
CO5	2	2	2	3	3	3	3	3	2	2	2	3

1 = Weakly Mapped (Low), 2 = Moderately Mapped (Medium),
3 = Strongly Mapped (High), "–" = There is No correlation

Course Outcomes – Programme Specific Outcomes (PSOs) Mapping of Paper

CO ↓ / PSO →	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2
CO2	3	2	3	3	2
CO3	3	3	3	3	3
CO4	3	3	2	3	3
CO5	3	3	3	3	3

1 = Weakly Mapped (Low), 2 = Moderately Mapped (Medium),
3 = Strongly Mapped (High), "–" = There is No correlation

Mapping with Cross-cutting Issues

Cross-cutting Issue	Level of Integration	Illustrative Components
Professional Ethics	High	Ethical communication, professional integrity, responsible messaging, workplace communication standards
Gender	Medium–High	Gender-sensitive communication, inclusive language, representation in professional interactions
Human Values	High	Respect, clarity, empathy, interpersonal communication, teamwork and collaboration
Environment & Sustainability	Medium	Digital communication practices, responsible use of media, reducing communication barriers

SDG Mapping for this Course

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Develops communication competence, language proficiency, and employability skills
SDG 5	Gender Equality	Promotes inclusive and gender-sensitive communication
SDG 8	Decent Work & Economic Growth	Enhances professional communication for workplace readiness
SDG 9	Industry, Innovation & Infrastructure	Encourages digital communication and modern workplace tools
SDG 16	Peace, Justice & Strong Institutions	Promotes ethical communication, transparency, and responsible discourse

Recommended Learning Resources

- A. Ganeshan & P. Lovely Viniliya Pual: *Communicative English*, Charulata Publications, 2020.
- Clampitt, Phillip G. *Communicating for Managerial Effectiveness*. Sage Publications, 2012.
- Adler, Ronald B., and George Rodman. *Understanding Human Communication*. Oxford University Press, 2015.
- Peters, Robert. *English Reading Comprehension Skills for Business*. Cambridge University Press, 2018.
- Rao, P.K. *Business Communication*. Himalaya Publishing, 2017.
- Adler, Ronald B., *Communicating at Work: Principles and Practices for Business and the Professions*. McGraw-Hill, 2012.
- Locker, Kitty O., and Donna Kaczmarek. *Business Communication: Building Critical Skills*. McGraw-Hill, 2016.

Code	Course Title	Total Credits	L – T – P
CC25001	**E-COMMERCE**	**3**	**2-0-2**

Course Objectives: The course aims to provide students with a comprehensive understanding of e-commerce concepts, business models, digital payment systems, online marketing, and legal frameworks. It develops the skills needed to manage online business operations, utilize emerging digital technologies, ensure secure electronic transactions, and apply e-commerce strategies to enhance business performance and entrepreneurial opportunities.

Course Learning Outcomes: On completion of this course, the students should be able to:

CO1: Understand the fundamental concepts, nature, models, and technologies of E-Commerce and online business transactions.

CO2: Analyze the security environment of E-Commerce, including threats, encryption methods, and protective technologies.

CO3: Examine the legal and cyber regulatory framework related to E-Commerce, including provisions of the Information Technology Act, 2000.

CO4: Apply knowledge of electronic payment systems, digital signatures, payment gateways, and online banking processes.

CO5: Evaluate practical applications of E-Commerce in various industries and assess the opportunities and challenges of online business operations.

CO PO PSO Mapping Matrix

Course Outcomes ↓	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	3	2	2	3	1	1	2	2	2	1	2	3	2	2	2
CO2	3	3	3	2	3	2	2	2	2	3	2	2	3	3	2	2
CO3	2	3	3	3	2	2	2	2	2	3	2	2	2	3	2	2
CO4	3	3	3	2	3	2	2	2	2	3	2	2	3	3	3	2
CO5	2	3	3	3	3	2	2	2	2	3	3	3	3	3	2	3

Course Inputs:

Unit I: Introduction: (8 Hours)

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce. Technology used in E-commerce: The dynamics of world wide web and internet(meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in house development of a website)

Unit II: Security and Encryption: (8 Hours)

Need and concepts, the e-commerce security environment: (dimension, definition and scope of e security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

Unit III: Security and Legal Aspects of E-Commerce: (8 Hours)

Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Law- Information Technology Act 2000: An overview of major provisions

Unit IV: E-payment System: (8 Hours)

Models and methods of e–payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking 38 (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Unit V: On-line Business Transactions: (8 Hours)

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

Text Books Recommended:

1.Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4 th Ed.,

2.DMohapatra, Das and K M Das- E Commerce-Himalaya Publishing House

Suggested Readings

1. AKJha,E-Commerce– Vrinda Publications (P) Ltd

2. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education

3. Kakkar, Sendhu, E-Commerce,KalyaniPublishers ,New delhi 4.

4. Kenneth C. Laudon and Carlo GuercioTraver, E-Commerce, Pearson Education. KKBajaj and Debjani Nag, E-commerce, McGraw Hill Education

5. Laudon, E-Commerce, Pearson Education India

6. P. T. Joseph, E-Commerce: An Indian Perspective, PHI Learning

7. Pandey U.S– E.Commerce and Mobile Commerce Technology– S. Chand

8. S.K. Dey/ M. Behera ,E-Commerce,V.K. Global Pub. Pvt. Ltd, New Delhi.

9. Schneider G., E-Business, Cengage

10. SushilaMadan, E-Commerce,Taxmann TNChhabra, E-Commerce,DhanpatRai and Co.

Note: Latest edition of text books may be used.

SDG Mapping

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Promotes digital literacy, online learning platforms, and skill development in e-commerce and information technology.
SDG 5	Gender Equality	Encourages equal participation of women in digital entrepreneurship and access to online business opportunities.
SDG 8	Decent Work and Economic Growth	Supports entrepreneurship, job creation, online employment, and growth of digital economy.
SDG 9	Industry, Innovation and Infrastructure	Strengthens digital infrastructure, promotes innovation, and develops technology-enabled business models.

SEMESTER IV

Course Code	Course Title	Total Credits	L-T-P
CC20002	**FINANCIAL MARKETS AND INSTITUTIONS (Major)**	**4**	**3-1-0**

Course Objectives: To provide the student a basic knowledge of financial markets and institutions and to familiarize them with major financial services in India.

Course Learning Outcomes:

CO1: Understand the working of financial institutions and markets both individually and as an interlinked system.

CO2: Formulate strategies for investment.

CO3: Analyse the organization's role in investment, and functioning of institutions for regulation financial markets.

CO4: Evaluate the organization's role, functioning and need for regulation of markets

CO5: Designing framework for different investable option including shares, bonds and debenture trading in stock market and creating optimal portfolios that manages risks in investments.

CO–PO-PSO Mapping Matrix

(3 = High, 2 = Medium, 1 = Low, – = No correlation)

Course Outcomes ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	2	2	1	2	1	2	2	1	2	3	2	2	1
CO2	3	3	3	2	3	1	2	1	2	3	2	2	3	3	2	2
CO3	3	3	3	3	2	2	2	2	2	3	2	2	3	3	2	2
CO4	3	3	3	3	3	2	2	2	2	3	2	3	3	3	3	2
CO5	3	3	3	3	3	2	2	2	2	3	3	3	3	3	3	3

Course Inputs:

Unit I: An overview of Indian financial system: (12 Lectures)

Financial System and its Components – financial markets and institutions; Financial intermediation; Flow of funds matrix; Financial system and economic development; An overview of Indian financial system.

Unit II: **Financial Markets (12 Lectures)**

Money market – functions, organisation and instruments. Role of central bank in money market; Indian money market – An overview Capital Markets – functions, organisation and instruments. Indian debt market; Indian equity market – primary and secondary markets; Role of stock exchanges in India

Unit III: Financial Institutions (12 Lectures)

Commercial banking – introduction, its role in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy; Life and non-life insurance companies in India; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs).

Unit IV: Financial Services and Merchant Banking (12 Lectures)

Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India

Unit V: Other forms of Finances (12 Lectures)

Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial counselling.

Skill Development Activities/Practical Exercise

I. Group discussion/Debate
II. Quiz

III. PPT Presentation
IV. Assignment writing
V. Seminars

Recommended Learning Resources:

Textbooks

Gordon E. and Natarajan K.: Financial Markets and Services, Himalaya Publishing House.
MY Khan and PK Jain. Financial Services. McGraw Hill Education.

Reference Material & Digital Resources

1.Annual Reports of Major Financial Institutions in India.
2.Clifford Gomez, Financial Markets, Institutions and Financial Services**,** PHI Learning
3.Dhanekar. Pricing of Securities. New Delhi: Bharat Publishing House.
4.Khan, M.Y. Indian Financial System, McGraw-Hill Education.
5.L M Bhole, and Jitendra Mahakud. Financial Institution and Markets, McGraw-Hill Education
6.Prasanna, Chandra. Financial Management: Theory and Practice. McGraw-Hill Education.
7.Simha, S.L.N. Development Banking in India. Madras: Institute of Financial Management and Research
8. Singh, J.K. Venture Capital Financing in India. DhanpatRai and Company, New Delhi.
9. https://youtu.be/88S1wZGfuqk

Note: Latest edition of text books may be used.

SDG Mapping

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Enhances financial literacy and analytical skills
SDG 8	Decent Work and Economic Growth	Promotes efficient financial systems and investment practices
SDG 9	Industry, Innovation and Infrastructure	Supports development of financial markets and institutions
SDG 12	Responsible Consumption and Production	Encourages responsible financial planning and investment

SDG 16	Peace, Justice and Strong Institutions	Promotes transparency, governance, and regulatory compliance in financial systems

Course Code	Course Title	Total Credits	L-T-P
CC20004	**BUSINESS STATISTICS**	**4**	**3-1-0**

Course Objectives: The objective of this course is to familiarize students with the basic Statistical tools used to summarize and analyze quantitative information for decision making.

Course Learning Outcomes:

CO1: Students are expected to be equipped with the tools for processing and describing statistical data.

CO2: To enable students to understand and apply skewness, kurtosis, and probability concepts to analyse the distributional characteristics of data and make informed decisions in statistical inference.

CO3: To equip students with the skills to analyse and interpret relationships between variables using correlation and regression techniques, facilitating informed decision-making and predictive modelling in various fields.

CO4: To provide students with the knowledge and tools to analyse and interpret time series data, including index numbers, enabling them to understand trends, patterns, and make informed forecasts for decision-making purposes.

CO5: To educate students on the principles and methods of sampling, enabling them to select representative subsets of populations for statistical analysis and inference with accuracy and efficiency.

CO–PO-PSO Mapping Matrix

(3 = High, 2 = Medium, 1 = Low, – = No correlation)

Course Outcomes ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	2	2	1	1	2	2	2	1	2	3	2	2	1
CO2	3	3	3	2	2	1	1	2	2	3	2	2	3	3	2	2
CO3	3	3	3	3	3	2	2	2	2	3	2	2	3	3	2	2

CO4	3	3	3	3	3	2	2	2	2	3	2	3	3	3	3	2
CO5	3	3	3	2	2	2	2	2	2	3	2	2	3	2	2	2

Course Inputs:

Unit I:Statistical Data and Descriptive Statistics (12 Lectures)

a. Nature and Classification of data: univariate, bivariate and multivariate data;

b. Measures of Central Tendency,Measures of Dispersion

Unit II: **Measures of Skewness, Kurtosis and Probability (12 Lectures)**

a. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis, Theory of Probability,Approaches to the calculation of probability; Calculation of event,probabilities. Addition and multiplication laws of probability (Proof not required); probability distributions, conditional probability and Bayes' Theorem (Proof not required)

b. Expectation and variance of a random variable

Unit III: **Simple Correlation and Regression Analysis (12 Lectures)**

a. Correlation Analysis: Meaning of Correlation: Correlation and Causation, Types of correlation, methods measuring coefficients of correlation and properties (Proof not required). Correlation and Probable error; Rank Correlation

b. Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate.

Unit IV: **Index Numbers (12 Lectures)**

Meaning and uses of index numbers; Construction of index numbers: fixed and chain base. Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the Construction of index numbers; Construction of consumer price indices: Important share price indices.

Time Series Analysis

Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Measurement of trend, Moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages, Ratio-to- trend, and Ratio-to-moving averages methods.

UNIT V: Sampling Concepts, Sampling Distributions and Estimation: (12 Lectures)

Sampling: Populations and samples, Parameters and Statistics, Descriptive and inferential Statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgment sampling, and Convenience sampling and snow ball sampling)

Skill Development Activities/Practical Exercise

Group discussion/Debate, Quiz, PPT Presentation, Assignment writing, Seminars

Recommended Learning Resources:

Textbooks

1. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
2.Gupta, S.P., and Archana Gupta. Statistical Methods. Sultan Chand and Sons, New Delhi.

Reference Material & Digital Resources

1. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning.
2. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, Business Statistics: A First Course, Pearson Education.
3. Keller G, and Arora H, BSTAT, Cengage Learning
4. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. Statistics for Management. 7th ed., Pearson Education.
5. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series),
6. Patri and Patri, Business statistics , Kalyani Publishers New Delhi.
7. S K Sahoo, P K Prusty, Business Statistics–Vrinda Publications (P) Ltd
8. S.C. Agarwal, Business statistics,V.K. Global Pub. Pvt. Ltd, New Delhi.
9. Sharma J K, Fundamentals of Business Statistics – Vikash Publication
10. Siegel Andrew F. Practical Business Statistics. McGraw Hill Education.
11. Vohra N. D., Business Statistics, McGraw Hill Education.
12.https://youtu.be/XBcLLljZ1xI
Note: Latest edition of books may be used.

SDG Mapping

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Develops quantitative, analytical, and research skills

SDG 8	Decent Work and Economic Growth	Enhances data-driven decision-making in business and economics
SDG 9	Industry, Innovation and Infrastructure	Supports statistical modeling and forecasting for industrial growth
SDG 12	Responsible Consumption and Production	Promotes data-based resource planning and efficiency
SDG 17	Partnerships for the Goals	Enables data analysis for policy-making and collaborative research

Course Code	Course Title	Total Credits	L-T-P
CC20006	**INCOME TAX LAW AND PRACTICE (Major)**	**4**	**3-1-0**

Course Objectives: To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

Course Learning Outcomes: After completion of this paper student will be able to

CO1: Understand the basic concepts in the law of income tax and determine the residential status of different persons.

CO2: Identify the different heads in which income is categorized and compute income under the heads 'Salaries' and 'Income from House Property'.

CO3: Compute income under the head 'Profits and gains of business or profession'.

CO4 : Compute income under Capital gains and Income from other sources.

CO5: Understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and other persons.

CO–PO-PSO Mapping Matrix

(3 = High, 2 = Medium, 1 = Low, – = No correlation)

Course Outcomes ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	3	2	1	2	2	1	1	1	2	2	1	2	3	2	1	1

CO2	3	3	3	2	2	1	1	2	2	3	2	2	3	2	2	2
CO3	3	3	3	3	3	2	2	2	2	3	2	2	3	3	2	2
CO4	3	3	3	3	3	2	2	2	2	3	2	2	3	3	2	2
CO5	3	3	3	3	3	2	2	2	2	3	3	3	3	3	3	3

Course Content:

Unit I: Introduction (12 Lectures)

Basic concepts: Income, agricultural income, person, assesse, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) Residential status; Scope of total income based on residential status Exempted income under section 10, total income, maximum marginal rate of tax; Permanent Account Number(PAN), Income tax slab (Old tax regime and New tax regime)

Unit II: Computation of Income under different heads-1,2 (12 Lectures)

- Income from Salaries;
- Income from house property

Unit III: Computation of Income under different heads-3 (12 Lectures)

- Profits and gains of business or profession;

Unit IV: Computation of Income under different heads-4,5 Capital gains;
(12 Lectures)

- Income from other sources

Unit V: Computation of Total Income and Tax Liability (12 Lectures)

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court. Ministry of Finance, CBDT, DG of Income Tax, Chief Commissioner, Commissioner Appeal, Deputy Commissioner and Income Tax Officer

Skill Development Activities/Practical Exercise

Group discussion/Debate
Quiz
PPT Presentation
Assignment writing
Seminars

Recommended Learning Resources:

Textbooks

1. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
2. Gour and Naranga-Income Tax Laws and Practice-KalyaniPublications
3. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, UniversityEdition. Taxmann

Publications Pvt. Ltd., New Delhi.

Reference Material & Digital Resources

1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.
3. Current Tax Reporter. Current Tax Reporter, Jodhpur.

Note: Latest edition of the text books should be used.

SDG Mapping

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Enhances financial and taxation literacy
SDG 8	Decent Work and Economic Growth	Supports financial compliance and economic development
SDG 10	Reduced Inequalities	Promotes equitable taxation systems
SDG 12	Responsible Consumption and Production	Encourages responsible financial planning and reporting
SDG 16	Peace, Justice and Strong Institutions	Strengthens transparency, accountability, and governance in taxation

Course Code	Course Title	Total Credits	L-T-P
MC22002	**TRIBAL ENTREPRENEURSHIP AND START UP DEVELOPMENT (Minor)**	**4**	**3-0-1**

Course Objectives: To foster in the students the concepts, ideas and knowledge of building blocks for entrepreneurship skills required for setting up a business, utilizing the natural resources with practical approach of startup policy.

Course Learning Outcomes:

After completion of the course, learners will be able to:

CO1: Understand and remember distinct entrepreneurial traits.

CO2: Analyseand infer the parameters to assess opportunities and constraints for new business ideas.

CO3: Develop business idea by adopting systematic process.

CO4: Design strategies for successful implementation of new startup ideas.

CO5: Create a Business Plan for new startup. Evaluate the capability in participants for implementing business enterprises based on the available resources.

CO–PO-PSO Mapping Matrix

(3 = High, 2 = Medium, 1 = Low, – = No correlation)

Course Outcomes ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	3	2	2	1	2	1	1	1	2	2	1	2	3	2	1	1
CO2	3	3	3	2	3	2	2	2	2	3	2	2	3	3	2	2
CO3	3	3	3	3	3	2	2	2	2	3	2	2	3	3	2	2
CO4	3	3	3	3	3	2	2	2	2	3	2	3	3	3	3	2
CO5	3	3	3	3	3	2	2	2	2	3	3	3	3	3	3	3

Course Inputs:

UNIT I: Starting the Venture: (10 hours}

Generating business idea – sources of new ideas, methods of generating ideas, creative problem solving, opportunity recognition; environmental scanning, competitor and industry analysis; feasibility study – market feasibility, technical/operational feasibility, financial feasibility; drawing business plan; preparing project report; presenting business plan to investors, Case Study.

UNIT II: **Rural Entrepreneurship, Agri-Preneurship (12 Hours)**

Rural Entrepreneurship: Rural Enterprises, Characteristics of Rural Enterprises, Rural Environment Analysis, Role of Rural Enterprises in Economic Development, Meaning of rural entrepreneurship, need for rural entrepreneurship, problems of rural entrepreneurship, how to develop rural entrepreneurship? NGOs and Government Role in rural entrepreneurship, Case Study.

Agri-Preneurship: Introduction, need for developing agri-preneurs in India, opportunities and challenges for developing agri-preneurship, suggestions for developing agri-preneurship, Case Study.

UNIT III :Social Entrepreneurship and Tribal Entrepreneurship: (10 Hours)

Social Entrepreneurship: Social entrepreneur, meaning and perspective of social entrepreneurship, social entrepreneurship in practice, boundaries of social entrepreneurship, Case Study.

Tribal Entrepreneurship: Introduction, Tribal Entrepreneurship in India, major challenges faced by Tribal Entrepreneurs, making Tribal Entrepreneurship more effective, Case Study.

UNIT IV: **Micro and Small Enterprises: (16 hours)**

Small enterprises, meaning and definition, micro and macro units, essentials, features, and characteristics, relationship between micro and macro units, scope of micro and small enterprises objectives of micro enterprises, enterprise and society role of micro enterprises in economic development, estimates of all India census of MSME, package for promotion of micro and small enterprises, problems of micro and small enterprises. Sickness in Small Industries: Reasons and Rehabilitation.Distinction between rural based and urban based SME's, Features, Market and sectoral studies, Organizational Development - People institutions, Cooperatives, SHGs, Producer companies, Rural SME finance - Public Sector Banks, Private Banks, Venture funds, District Industries Centre (DICS), Case Study.

Government Schemes: Self-employment-oriented schemes, Prime Minister's Employment Schemes, Golden jubilee urban environment scheme, Rani durgavati self-employment scheme, Deen Dayal Upadhyaya Grameen Kaushalya Yojana (DDU-GKY), Pt. Deendayal self-employment scheme, MUDRA, National Scheduled Tribes Finance and Development Corporation, Special incentives for women entrepreneurs, prospects and possibilities, Various schemes of National Skill Development Corporation (NSDC).

UNIT V: **Start up Policy: (12 Hours)**

Engaging with real life projects, Development of a future project with commercial promise, Professional skills for presentation of design project, Case studies of successful startups/enterprises, Preparation of Business Plan/ Portfolio Design: preparing a business plan for a startup including financial analysis, legal and ethical compliance, marketing and branding, Registering the startup, Execution of the startup, work shop.

Recommended Learning Resources:

Textbooks

Dr. S.S. Khanka (2015), Entrepreneurial Development , S. Chand publications.

Reference Material & Digital Resources

1. Desai, V. (2009). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House.
2. Dollinger, M. J. (2008). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall.
3. Rajeev Roy (2019), Entrepreneurship, Oxford Higher Education
4. Hisrich, R., Peters, M., and Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.
5. Katar Singh (2019), Rural Development: Policies, Principles and Management, SAGE publication, India Pvt. Ltd
6. Pradeep Kashyap and Siddharth Raut (2018), Rural Marketing, Biztantra.

7. Yadav, V., and Goyal, P. (2015). User innovation and entrepreneurship: case studies from rural India.. Journal of Entrepreneurship and Innovation, 4(5). Retreived from https://link.springer.com/article/10.1186/s13731-015- 0018-4.

8. https://youtu.be/o_5FtfzX9Is

Note: Latest edition of the text books should be used.

SDG Mapping

SDG No.	SDG Title	Nature of Contribution
SDG 1	No Poverty	Promotes self-employment and livelihood generation
SDG 4	Quality Education	Develops entrepreneurial and practical business skills
SDG 5	Gender Equality	Encourages women entrepreneurship and empowerment
SDG 8	Decent Work and Economic Growth	Supports startup creation and employment generation
SDG 9	Industry, Innovation and Infrastructure	Promotes innovation and development of MSMEs
SDG 10	Reduced Inequalities	Focus on rural and tribal entrepreneurship
SDG 12	Responsible Consumption and Production	Encourages sustainable and ethical business practices

Course Code	Course Title	Total Credit	L-T-P
EC22002	**FUNDAMENTALS OF MONEY AND BANKING (Minor)**	**4**	**3-1-0**

Course Objectives: This course exposes students to the theory and functioning of the monetary and banking sectors of the economy. It highlights the organization, structure and role of financial markets and

institutions. It also discusses interest rates, monetary management and instruments of monetary control. Financial and banking sector reforms and monetary policy with special reference to India are also covered.

Course Learning Outcomes:

Upon the successful completion of this course, a student will be able to:

CO1: Learn the basic concepts of money.

CO2: Understand the Quantity theory of money.

CO3:Evaluate the theories of interest rate determination

CO4: Identify the origin and growth of banking system .

CO5: Analyze the concept of central banking and monetary policy.

CO–PO-PSO Mapping Matrix

(3 = High, 2 = Medium, 1 = Low, – = No correlation)

Course Outcomes ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	3	2	1	1	2	1	1	1	2	2	1	2	3	2	1	1
CO2	3	3	3	2	2	1	1	1	2	3	2	2	3	2	2	2
CO3	3	3	3	3	3	2	2	2	2	3	2	2	3	3	2	2
CO4	3	3	2	2	2	1	1	1	2	2	1	2	3	2	1	1
CO5	3	3	3	3	3	2	2	2	2	3	2	3	3	3	2	2

Course Inputs:

UNIT-I Money

Concept, functions, measurement; theories of money supply determination **.**

UNIT-II Quantity theory of Money

Crude and sophisticated versions, Fisher's transactions approach- its implications. Cambridge cash balance approach and the comparison between the two.

UNIT- III Interest Rates

Determination; sources of interest rate differentials; theories of term structure of interest rates; interest rates in India.

UNIT-IV Banking system

a) Origin and growth of banking.

b) Indian banking system : changing role and structure of commercial bank.

UNIT-V. Central Banking and Monetary Policy

Functions, balance sheet; goals, targets, indicators and instruments of monetary control; monetary management in an open economy; current monetary policy of India.

Skill Development Activities/Practical Exercise

Group discussion/Debate
Quiz
PPT Presentation
Assignment writing
Seminar

Recommended Learning Resources:

Textbooks

1. F. S. Mishkin and S. G. Eakins, *Financial Markets and Institutions*, Pearson Education, 6th edition, 2009.

2. F. J. Fabozzi, F. Modigliani, F. J. Jones, M. G. Ferri, *Foundations of Financial Markets and Institutions*, Pearson Education, 3rd edition, 2009.

Reference Material & Digital Resources

3. M. R. Baye and D. W. Jansen, *Money, Banking and Financial Markets,* AITBS, 1996.

4. Rakesh Mohan, *Growth with Financial Stability- Central Banking in an Emerging Market,* Oxford University Press, 2011.

SDG Mapping

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Enhances knowledge of monetary economics and financial systems
SDG 8	Decent Work and Economic Growth	Supports economic stability and growth through sound monetary policy
SDG 9	Industry, Innovation and Infrastructure	Strengthens financial systems and banking infrastructure

SDG 10	Reduced Inequalities	Promotes financial inclusion through banking systems
SDG 16	Peace, Justice and Strong Institutions	Ensures transparency and accountability in monetary governance

Course Code	Course Title	Total Credits	L-T-P
ED22002	**INDIGENOUS INNOVATION AND INCUBATION (Minor)**	**4**	**3-0-2**

Course Objectives: The course aims to familiarize the learners with development of business incubators and its management.

Course Learning Outcomes

After completing the course, the learners will be able to:

CO1: Explain the incubation as a concept, types of business incubators and the role played by business incubators in supporting entrepreneurial efforts;

CO2: Describe the process of business incubation, incubator structure, and value propositions leading to start-up development;

CO3: Explain about various funding opportunities available to business incubators and understand the funding needs of the incubator;

CO4: Explain about various aspects of the development of a business incubator, such as preparation of feasibility study, team building, and preparation of business plan;

CO5: Carry management of business incubators involving formulation of policy for entry and exit, employee management, identification of key performance indicators and mentoring process.

CO–PO-PSO Mapping Matrix

(3 = High, 2 = Medium, 1 = Low, – = No correlation)

Course Outcomes ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4	PSO5

CO1	3	2	2	1	2	1	1	1	2	2	1	2	3	2	1	1	1
CO2	3	3	3	2	3	2	2	2	2	3	2	2	3	3	2	2	2
CO3	3	3	3	3	3	2	2	2	2	3	2	2	3	3	2	2	2
CO4	3	3	3	3	3	2	2	2	2	3	2	3	3	3	3	2	2
CO5	3	3	3	3	3	2	2	2	2	3	3	3	3	3	3	3	2

Course Inputs:

Unit I: Introduction (10 hours)

Business Incubation- Concept and Principles; Incubator and Incubation; Pre-requisites of incubator; Development of an incubator; Types of incubators; Corporate and educational incubators. Incubation and Entrepreneurship. Business incubation models and success factors. Virtual business incubation. Agribusiness incubation. Government Policies and Programmes, Role of business incubation in the economy.

Unit II: Incubation Process (10 hours)

Process of business incubation and business incubator; Pre-incubation and post-incubation; Idea lab; Business plan structure; Value proposition. Role of business incubation in start-up development.

Unit III: Incubator Business Environment (12 hours)

Managing business incubator; Financing business incubator; Owners and Fund providers; Seed funding/venture capital; Angel Financiers: types, nature, and procedures; Services of incubators.

Unit IV: Planning an Incubator (14 hours)

Feasibility study; Team formation and team building; Examining sample business idea and writing business plans; Developing business plan; Business incubation marketing and stakeholder management; Understanding investor/lender’s perspective and presenting business plan; Valuation of business plan and elevator pitch.

Unit V: Managing Business Incubator (14 hours)

Policy formulation for entry and exit; Incubation structures; Roles and responsibilities of key players; Managing incubator employees; Performance indicators of business incubator. Mentoring process; Legal issues and other formalities.

Visit various centres of Incubation such as Incubation Centre at NSIC, MSME, etc., and other colleges' and Management Institutes' incubation centres. After the visit, the students have to present their learning experiences in the form of a formal report

Incubator Plan Exercises

The students are required to:

1. Develop a comparative study of various business incubators in the context of real- life cases.
2. Analyse the case of a start- up and elaborate upon the business incubation process and business plan structure.
3. Identify funding sources for various business incubators on the basis of real-life examples.
4. Develop a business incubator plan and prepare its management plan.
5. Discuss various legal issues and other formalities for business incubator with help of case study

Recommended Learning Resources:

Textbooks

1. Adkins, D. (2002). A brief history of business incubation in the United States. Athens, Greece: National Business Incubation Association.

2. Anand, P., Prasad, S., Mukherjee, S., Shukla, A. (2021). The sustainability and

3. challenges for entrepreneurship, business incubation and technology start-ups in India. Eureka Publications.

Reference Material & Digital Resources

1. Blokdyk, G. (2021). Business incubator A complete guide. Brendale, Australia: 5starCooks.

2. Gerl, E. (2000). Brick and mortar, renovating or building a business incubation facility. Athens, Greece: National Business Incubation Association

3. Leonard, J. (2014). Startup incubators and business accelerators: The Easy Way. United States: CreateSpace Independent Publishing Platform.

Course Code	Course Title	Total Credits	L-T-P
AE24002	**PROFESSIONAL COMMUNICATION**	**2**	**2-0-0**

Course Objectives:

1. Develop advanced communication skills in English.

2. Enhance vocabulary range and grammatical accuracy.

3. Improve comprehension of complex texts and spoken English.

4. Cultivate critical thinking and expression in English.

Course Learning Outcomes:

CO1- Demonstrate proficiency in professional communication, including written, oral, and digital modes suitable for business environments.

CO2- Critically assess and interpret business documents, making informed decisions to improve clarity, accuracy, and effectiveness.

CO3- Develop confidence in professional interactions, including presentations, meetings, negotiations, and group discussions.

CO-PO-PSO MAPPING

Course Input:

Unit I: Introduction to the Writing Process and Conventions of Academic Writing

Unit II: Writing in one's own words: Summarizing and Paraphrasing

Unit III: Critical Thinking: Syntheses, Analyses, and Evaluation

Unit IV: Structuring an Argument: Introduction, Interjection, and Conclusion

Recommended Learning Resources:

- Liz Hamp-Lyons and Ben Heasley, *Study writing: A Course in Writing Skills for Academic Purposes* (Cambridge: CUP, 2006).
- Renu Gupta, *A Course in Academic Writing* (New Delhi: Orient Black Swan, 2010).
- Ilona Leki, *Academic Writing: Exploring Processes and Strategies* (New York: CUP,
- 2nd edn, 1998).
- Gerald Graff and Cathy Birkenstein, *They Say/I Say: The Moves That Matter in Academic Writing* (New York: Norton, 2009).
- Graff, Gerald, and Cathy Birkenstein. *They Say / I Say: The Moves That Matter in Academic Writing*. 4th Edition, W.W. Norton, 2018.
- Cottrell, Stella. *The Study Skills Handbook*. 5th Edition, Macmillan, 2019.
- Purdue Online Writing Lab (OWL). *Paraphrasing and Summarizing*. Purdue University, 2020.
- Paul, Richard, and Linda Elder. *Critical Thinking: Tools for Taking Charge of Your Learning and Your Life*. 2nd Edition, Pearson, 2012.
- Kirkman, Thomas W. *Academic Argument: Writing, Reading, and Thinking Critically*. Longman, 2013.

SDG MAPPING

Course Code	Course Title	Total Credit	L-T-P
CC20008	**PRACTICE ON E-FILING OF TAX RETURNS**	**2**	**0-1-2**

Course Objectives:

The objective of this course is to equip students with the basic principles and provisions of the E-Filing process in income tax laws and practices.

Course Learning Outcomes:

After completion of this paper student will be able to

CO1: Preparation and submission of online Income Tax Returns, E-payment of tax, E-verification of returns, and viewing of 26AS.

CO2: Information about PAN card , e-filling of return different form of ITR 1 , ITR 2 , ITR 3, ITR 4, ITR 5, ITR 6 and filling of return .

CO3: Preparation and calculation of TDS, TCS, and Form 13, 15G/H; facilitating the achievement of Course Learning Outcomes.

CO–PO-PSO Mapping Matrix

(3 = High, 2 = Medium, 1 = Low, – = No correlation)

Course Outcomes ↓	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3	1	1	2	2	3	2	2	3	3	2	2	2
CO2	3	3	3	2	3	1	1	2	2	3	2	2	3	3	2	2	2
CO3	3	3	3	3	3	2	2	2	2	3	2	2	3	3	3	2	2

Course Inputs:

Unit I: Conceptual Framework: (Lab-15 hours)

E-filing:Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e- filing; types of e-filing; e-filing process; relevant notifications. Features, Mode/Process of E-Filing E-Registration , E-Verification of ITR.

Unit II: Income tax and e- filing of ITRs (Lab-20 hours)

PAN card; due date of filing of income tax return. Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR- 5, ITR-6. Introduction to Income Tax Portal; preparation of electronic return. Form 16 ; 16A, PAN card, Uses/importance of PAN, Structure of PAN,

Unit III: TDS and e-Filing of TDS returns: (Lab-25 hours)

Introduction to the concept of TDS; provisions in brief relating to advance payment of tax; schedule for deposit of TDS; schedule for submission of TDS returns; prescribed forms for filing of TDS returns; exemption from TDS – Form 13, 15G, 15H; Practical workshop on e-filing of TDS returns. Due dates for deposit of TDS with the Government, TDS u/s 192, 193, 194, 194A, 194B, 194C, 194DA, 194I, and 194J need to be covered. (Simple Numerical may be asked) Date of issue of Form 16 and 16A after submitting the

TDS Returns,Form 26AS: Meaning, Importance, Steps to download different forms. (Exposure to Form 16, 16A and 26AS to the students and its relevance), Introduction to Form 13, 15G and 15HSED

Skill Development Activities/Practical Exercise

Group discussion/Debate, Quiz, PPT Presentation, Assignment writing, Seminars

Recommended Learning Resources:

1. Vinod Kumar Singhania, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version

Reference Material & Digital Resources

1. 'Excel Utility' available at incometaxindiaefiling.gov.in
2. https://youtu.be/oDzDb9ZkppE

SDG Mapping

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Enhances practical taxation and digital literacy skills
SDG 8	Decent Work and Economic Growth	Supports compliance and efficient financial management
SDG 9	Industry, Innovation and Infrastructure	Promotes digital transformation in taxation systems
SDG 12	Responsible Consumption and Production	Encourages paperless and efficient filing practices

SDG 16	Peace, Justice and Strong Institutions	Strengthens transparency, accountability, and governance in taxation

SEMESTER V

Code	Course Title	Total Credits	L – T – P
CC30001	**DYNAMICS OF BANKING AND INSURANCE**	**4**	**3-1-0**

Course Objectives:

To equip students with tools and methods of analysing aspects related to financial systems, operations and regulations of banks, development financial institutions and insurance companies in public and private sectors.

Course Learning Outcomes: On successful completion of this course the students will be able to**:**

CO1: To Understand Indian banking system

CO2: To Understand RBI functions & regulations

CO3: To acquire the Knowledge of payment & settlement system

CO4: To Critically examine clearing system

CO5: To Acquire the Knowledge of insurance sector

CO–PO–PSO Mapping :

1 = Low | 2 = Medium | 3 = High | "–" = No Mapping

Course Outcomes ↓	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	1	2	2	1	1	2	2	2	1	2	3	2	2	1
CO2	3	2	2	3	3	2	2	2	2	2	2	2	3	3	2	2
CO3	3	3	2	2	3	2	2	2	2	3	2	2	3	2	3	2
CO4	3	3	3	2	3	2	2	2	2	3	2	2	3	3	2	2
CO5	3	2	1	2	2	2	1	1	2	2	1	2	3	2	2	1

Course Inputs:

UNIT I: Indian Banking System: (12 Hours)

Public Sector Banks in India, Private Banks in India, Pre Reforms Development, Lead Bank Scheme, Cooperative Banks, Regional Rural Banks (RRBs), National Housing Bank (NHB), Housing and Urban Development Corporation Ltd. (HUDCO), Industrial Development Bank of India (IDBI), Industrial Finance Corporation of India (IFCI) Ltd, Power Finance Corporation (PFC)

UNIT II: Reserve Bank of India: (12 Hours)

Organization of RBI, Objectives of RBI, Reserve Bank and Industrial Finance, Nature and Functions of Central Bank, Traditional Central Banking Functions (monetary functions), Supervisory Functions and Promotional Functions (Non-monetary Functions), Miscellaneous Functions, changing role of RBI in the context of the challenges of 21st century and the emerging VUCA (volatility, uncertainty, complexity, and ambiguity).

UNIT III: Payment and Settlement System: (12 Hours)

Payment and Settlement Systems in Banks, Role of Credit/Debit Cards in Payment Systems, Credit Card Operations, Customer Rights, Core Banking Solutions or Centralised Banking Solutions (CBS), Cheque Truncation, Role of RBI in Payment Systems, Payment and Settlement Systems in India - Major developments in the past decade, Customer Grievances Redressal under Payment System

UNIT IV: New Age Clearing and New Age Payment: (12 Hours)

Real Time Gross Settlement Systems (RTGS), RTGS vs Electronic Fund Transfer System (EFT) or National Electronics Funds Transfer System (NEFT), RTGS Operations-impact on the Financial Sector, Delivery Notification, Message Query and Viewing Facilities, Society for World-Wide Interbank Financial Telecommunication (SWIFT), Bank Identification Code (BIC), Swift in India

UNIT V: Insurance: (12 Hours)

Introduction, Indian Insurance Industry, Basic Terminology related to Contract of Insurance, Legal Definitions, How Insurance Works, Rights and Responsibilities of the Insurer and Insured, Rights and Responsibilities of the Insurer, Rights and Responsibilities of Insured, Role of Insurance in Financial System, Functions and Characteristics of Insurance, Salient features of IRDA Act , Meaning of Life Insurance, Salient Features of Life Insurance, Mortality rate, Application of the Theory of Probabilities to the Mortality Table.

Text Book Recommended:

1. Suneja, H.R. (2019). Practical and Law of Banking. New Delhi: Himalaya Publishing House.

Suggested Readings:

1. Agarwal, O. P. (2019). Banking and Insurance. New Delhi: Himalaya Publishing.

2. Gupta, P. K. (2019). Insurance and Risk Management. New Delhi: Himalaya Publishing.

3. Mishra, M. N., and Mishra, S. B. (2017). Insurance Principles and Practice. New Delhi: S. Chand Publishing.

4. P.N. Varshaney (2020), Banking Law and Practice, Sultan Chand and Sons.

5. https://youtu.be/2PJBEcCgBu8

SDG Mapping :

SDG	Title	Contribution
SDG 4	Quality Education	Financial literacy and banking knowledge
SDG 8	Decent Work & Economic Growth	Banking & insurance sector skills
SDG 9	Industry, Innovation & Infrastructure	Digital payment systems, CBS, RTGS
SDG 10	Reduced Inequality	Financial inclusion via banking & insurance

Code	Course Title	Total Credit	L – T – P
CC30003	**CORPORATE ACCOUNTING**	**4**	**3-1-0**

Course Objectives: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Course learning Outcomes: On successful completion of this course the students will be able to:

CO1: To Understand accounting for share capital and debentures.

CO2: To Prepare and analyze final accounts of companies.

CO3: To Understand valuation of shares and goodwill.

CO4: To Analyze accounting treatment of amalgamation and reconstruction.

CO5: To Understand liquidation process and preparation of liquidator's accounts

CO–PO–PSO Mapping Table

1 = Low | 2 = Medium | 3 = High | "–" = No Mapping

Course Outcomes ↓	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4

CO1	3	2	1	2	2	1	1	2	2	2	1	2	3	2	2	1
CO2	3	3	2	3	3	2	2	2	2	3	2	2	3	3	2	2
CO3	3	2	3	2	3	1	1	2	2	2	1	2	3	2	3	2
CO4	3	3	3	3	3	2	2	2	2	3	2	2	3	3	3	2
CO5	3	3	2	3	3	2	2	2	2	2	2	2	3	3	2	2

Course Inputs:

Unit I :Accounting for Share Capital and Debentures (12 Hours)

Issue, forfeiture and reissue of forfeited shares: concept and process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures.

Unit II :FinalAccounts(Company Balance Sheet –Revised Schedule-VI) (12 Hours)

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits.Cash Flow Statement and Funds Flow Statement :Concepts, Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 3.

U**nit III : Valuation of Shares and Valuation of Goodwill (12 Hours)**

Valuation of Shares: Meaning and Need for Valuation of Shares, Factors Affecting Valuation of Shares, Methods of Valuation of Shares: Net Asset Value Method (Intrinsic Value Method), Yield/Profit Earning Capacity Value Method, Fair Value Method. Valuation of Equity Shares and Preference Shares, Practical Problems on Share Valuation

Valuation of Goodwill: Meaning and Nature of Goodwill, Features and Types of Goodwill, Factors Affecting Goodwill, Need for Valuation of Goodwill, Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization Method, and Annuity Method. Practical Problems on Valuation of Goodwill

Unit IV: Amalgamation of Companies (12 Hours)

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Unit V:Liquidation of Companies (12 Hours)

Meaning of liquidation, modes of winding up, consequences of winding up, statement of affairs, liquidator's final statement of account, list 'B' contributories.

Text Books Recommended:

1. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.

Suggested Readings:

1. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
2. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
3. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House
4. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
5. J.R. Monga, Fudamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
6. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand and Co., New Delhi.
7. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
8. V.K. Goyal and RuchiGoyal,. Corporate Accounting. PHI Learning.

SDG Mapping:

SDG	Title	Contribution
SDG 4	Quality Education	Accounting knowledge and financial skills
SDG 8	Decent Work & Economic Growth	Corporate accounting skills for employment
SDG 9	Industry, Innovation & Infrastructure	Corporate financial reporting supports industry growth

Code	Course Title	Credit	L – T – P
CC30005	**AUDITING AND CORPORATE GOVERNANCE**	**4**	**3-1-0**

Course Objectives: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility and to gain expert knowledge of current audit practices and procedure and apply them in auditing engagements.

Course Learning Outcomes: On successful completion of this course the students will be able to:

CO1: To Understand auditing concepts, principles, procedures, and audit planning.

CO2: To Apply knowledge of company audit, auditor roles, and legal provisions.

CO3: To Analyze special areas of audit including cost, tax, and government audit.

CO4: To evaluate corporate governance frameworks and ethical issues.

CO5: To Understand CSR, sustainability, and ethical

Course Inputs:

Unit I: Introduction (12 Hours)

Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.Audit Strategy, Planning and programming: Planning the flow of audit work, drafting of reports, audit strategy planning, programme and importance of supervision, review of audit reports and working papers, control of quality of audit work.

Unit II: Audit of Limited Companies (12 Hours)

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013.Recent Trends in Auditing: Basic considerations of audit in EDP.

Unit III: Special Areas of Audit (12 Hours)

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/ Problems. Government Audit: Constitutional Framework in India, Comptroller and Auditor General of India (Duties, Power and Conditions of Service) Act1971, Audit Procedures adopted by CAG; Audit of public Sector Undertakings- Audit of Commercial Accounts, Auditor of Government Companies, Audit report of CAG on Accounts of Union or State or Central Govt.

Unit IV: Corporate Governance (12 Hours)

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes and Standards on Corporate Governance. CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR.

Unit V: Business Ethics (12 Hours)

Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement. Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics,

Text Books Recommended:

1. Saxena R. G. (2016)- Principles and Practice of Auditing, Himalaya
2. Dr. Biswa Mohan Jena Auditing & corporate governance Himalaya Publishing House ,

Suggested Readings:

1. 1.C.A Bansal Surbhi (2021)– Advanced Auditing and Professional Ethics-Bestwords
2. Garg Pankaj (2021)- Advanced Auditing and Professional Ethics- 8 th Edition,Taxmann
3. 3 . Gupta Kamal (2015)– Contemporary Auditing – Tata McGraw Books, New Delhi ArunaJha, Auditing. Taxmann Publication.
4. 4.B. N. Tandon, S. Sudharsanam and S. Sundharabahu. A Handbook of PracticalAuditing. S. Chand and Co. Ltd., New Delhi.

5. 5.B.N. Ghosh, Business Ethics and Corporate Governance, McGraw Hill Education

Note: Latest edition of books may be used.

SDG Mapping :

SDG	Title	Contribution
SDG 4	Quality Education	Knowledge of auditing and governance
SDG 8	Decent Work & Economic Growth	Professional auditing skills
SDG 12	Responsible Consumption & Production	Ethical corporate practices
SDG 16	Peace, Justice & Strong Institutions	Transparency, accountability, governance

Code	Course Title	Credit	L – T – P
CC30007	**MATHEMATICS FOR BUSINESS**	**4**	**3-1-0**

Course Objectives: The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.

Course Learning Outcomes: On successful completion of this course the students will be able to:

CO1: To Apply matrices and determinants to solve business-related problems.

CO2: To Understand and apply differential calculus in business decision-making.

CO3: To Apply integration and advanced calculus concepts to economic and business applications.

CO4: To Analyze financial mathematics concepts such as interest, annuities, and depreciation.

CO5: To Formulate and solve linear programming problems for optimization in business.

CO–PO–PSO Mapping:

1 = Low | 2 = Medium | 3 = High | "–" = No Mapping

Course Outcomes ↓	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4

CO1	3	3	2	2	2	1	1	2	2	2	1	2	3	2	2	2
CO2	3	3	3	2	3	2	1	2	2	3	2	2	3	2	2	2
CO3	3	3	3	3	3	2	1	2	2	3	2	2	3	3	2	2
CO4	3	3	2	3	3	2	1	2	2	2	2	2	3	3	2	2
CO5	3	3	3	3	3	2	2	2	2	3	2	2	3	3	3	2

Course Inputs:

Unit I: Matrices and Determinants (12 Hourss)

Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application, Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule and Permutation and Combination

Unit II: Calculus I (12 Hours)

Mathematical functions and their types- linear, quadratic, polynomial, exponential, , Logarithmic function Concepts of limit, and continuity of a function , Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives**.**

Unit III: Calculus II (12 Hours)

Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials ,Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases , Application of Integration to marginal analysis. Consumer's and Producer's Surplus, Rate of Sales and the Learning Curve

Unit IV: Mathematics of Finance and Permutation and Combination (12 Hours)

Rates of interest-nominal, effective– and their inter-relationships in different compounding situations, Compounding and discounting of a sum using different types of rates., Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. (General annuities to be excluded) , Permutation and Combination : Simple Problems

Unit V: Linear Programming(12Hours)

Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints., Solution to LPP using Simplex method – maximization and minimization cases. Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.

Text Books Recommended:

1. Patri and Patri, Business Mathematics, Kalyani Publishers, New Delhi

2. S K Sahoo, Business Mathematics -Vrinda Publications (P) Ltd.

Suggested Readings:

1. Anthony, M. and N. Biggs. Mathematics for Economics and Finance. Cambridge University Press.
2. Arora P.N. Business Mathematics – S.Chand
3. Arora S.R and Gupta K. – Business Mathematics – Taxmann Publication
4. Ayres, Frank Jr. Theory and Problems of Mathematics of Finance. Schaum's Outlines Series. McGraw Hill Publishing Co.
5. Ghoshand Sinha Business Mathematics and Stasistcs, Oxford University
6. Mizrahi and John Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.
7. Prasad, Bindra and P.K. Mittal. Fundamentals of Business Mathematics. Har-Anand Publications.
8. S.C. Agarwal, Business Mathematics, V.K. Global Pub. Pvt. Ltd., New Delhi.
9. Singh J. K. Business Mathematics. Himalaya Publishing House
10. Soni, R.S. Business Mathematics. Pitambar Publishing House.
11. Thukral, J.K. Mathematics for Business Studies. Mayur Publications.
12. Wikes, F.M. Mathematics for Business, Finance and Economics. Thomson Learning

SDG Mapping:

SDG	Title	Contribution
SDG 4	Quality Education	Quantitative and analytical skill development
SDG 8	Decent Work & Economic Growth	Business decision-making and optimization skills
SDG 9	Industry, Innovation & Infrastructure	Optimization techniques and efficiency improvement

Code	Course Title	Credit	L – T – P
MC32001	**HUMAN RESOURCE MANAGEMENT**	**4**	**3-1-0**

Course Objectives: Develop a comprehensive understanding of Human Resource Management (HRM), encompassing its fundamental role, the process of acquiring and selecting human resources, competency mapping and HRD interventions, performance management techniques and compensation methods, as well as strategic alignment and global HRM practices.

Course Learning Outcomes: On successful completion of this course the students will be able to:

CO1: To Understand fundamental concepts, functions, and role of HRM.

CO2: To Apply knowledge of human resource acquisition, recruitment, and selection.

CO3: To Develop skills in training, development, and competency mapping.

CO4: To Analyze performance management and appraisal techniques.

CO5: To Understand employee relations, welfare, and industrial relations.

CO – PO Mapping :

1 = Low | 2 = Medium | 3 = High | "–" = No Mapping

Course Outcomes ↓	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	1	2	2	2	1	2	2	2	1	2	3	2	2	1
CO2	3	3	2	3	3	2	2	2	2	3	2	2	3	3	2	2
CO3	3	3	3	2	3	2	2	2	2	3	2	2	3	3	3	2
CO4	3	3	3	3	3	2	2	2	2	3	2	2	3	3	3	2
CO5	3	3	2	3	3	3	2	2	2	2	2	2	3	3	2	2

Course Inputs:

UNIT I: Introduction to Human Resource Management: (12 Hours)

Concept , Prospective, Influences and Recent Trends , Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS, Human Resource Information System. HR Challenge in Green Human Resource Management (GHRM).

UNIT II: Acquisition of Human Resource: (12 Hours)

Human Resource Planning- Quantitative and Qualitative dimensions; Job analysis: Job description , Job specification, Job Evaluation and Compensation Management. Recruitment :concept and sources; Selection: concept and process; Test and Interview; Placement and Induction. Human Resource Accounting.

UNIT III: Training and Development: (12 Hours)

Concept and Importance; Identifying Training and Development Needs; Designing Training Programme; Role-Specific and Competency-Based Training; Management Development; Career Development.

UNIT IV: Performance Appraisal: (12 Hours)

Strategic role of Human Resource Management; competency mapping and Balanced Scoreboard; Career planning and Development; Performance Management and Appraisal including 360 degree Performance Appraisal. Collective Bargaining and Workers' Participation in Management.

Unit V: Maintenance (12 Hours)

Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery

Text Books Recommended:

1. Rao V.S.P - Human Resource Management. Vikash Publication
2. Robert L. Mathis and John H. Jackson. Human Resource Management. Cengage Learning.
3. Sagun Ahuja, Human Resource Management, V.K. Global Pvt. Ltd., New Delhi

Suggested Readings:

1. Biswajeet Patttanayak, Human Resource Management, PHI Learning
2. DeCenzo, D.A. and S.P. Robbins, "Personnel/Human Resource Management", Prentice Hall of India, New Delhi.
3. Gajendran, A K Jha, Human Resource Management -Vrinda Publications (P) Ltd
4. Gary Dessler. A Framework for Human Resource Management. Pearson Education.
5. Gupta, Joshi. Human Resource Management, Kalyani Publishers, New Delhi
6. Ivancevich, John M. Human Resource Management. McGraw Hill.
7. Satapathy, Taheer and Mohanty—Human Resource Management- Himalaya Publishing House P Ltd.
8. T.V Rao: Readings in HRD, Oxford

SDG Mapping:

SDG	Title	Contribution
SDG 4	Quality Education	Skill development in HRM practices
SDG 5	Gender Equality	Equal employment opportunity and diversity
SDG 8	Decent Work & Economic Growth	Employment practices and workforce development
SDG 16	Peace, Justice & Strong Institutions	Fair labor practices and grievance redressal

Code	Course Title	Total Credits	L – T – P
EC32001	**INDIAN ECONOMY**	**4**	**3-1-0**

Course Objectives: Using appropriate analytical frameworks, this course reviews major trends in economic indicators and policy debates in India in the post-Independence period, with particular emphasis on paradigm shifts and turning points. Given the rapid changes taking place in India, the reading list will have to be updated annually.

Course Learning Outputs: On successful completion of this course the students will be able to:

CO1: To Understand the basic features and structural changes of the Indian economy.

CO2: To Analyze demographic trends and human development issues.

CO3: To Evaluate trends in poverty, inequality, and unemployment.

CO4: To Understand national income concepts and sectoral composition.

CO5: To Analyze agricultural policies and performance in India.

CO–PO–PSO Mapping:

1 = Low | 2 = Medium | 3 = High | "–" = No Mapping

Course Outcomes ↓	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	1	2	2	2	1	2	2	2	1	2	3	2	2	2
CO2	3	3	2	2	3	2	2	2	2	3	2	2	3	3	2	2
CO3	3	3	3	2	3	2	2	2	2	3	2	2	3	3	3	2
CO4	3	2	2	3	2	2	1	2	2	2	1	2	3	2	2	2
CO5	3	3	2	2	3	2	2	2	2	3	2	2	3	3	2	3

Course Inputs:

UNIT-I Introduction to Indian Economy (12 Hours)

Major features of the economy at independence; Basic features of Indian Economy; Indian Economy as a developing economy; sustainability and regional contrasts; structural change, savings and investment.

UNIT-II Population and Human Development (12 Hours)

Demographic trends and issues; Occupational structure; Sex composition; education; health and malnutrition.

UNIT-III Growth and Distribution (12 Hours)

Trends and policies in poverty; inequality and unemployment

UNIT-IV National Income in India (12 Hours)

National income: trends, sectoral composition

UNIT-V Policies and performances of Indian Agriculture (12 hours)

Role of agriculture in Indian economy, Causes of low productivity, Green revolution and Land reforms.

Course Outcomes (COs)

Textbooks Recommended:

1. Jean Dreze and AmartyaSen, Jean Dreze and AmartyaSen, 2013.An Uncertain Glory: India and its Contradictions, Princeton University Press.
2. Rakesh Mohan, 2008, ―Growth Record of Indian Economy: 1950-2008. A Story of Sustained Savings and Investment, Economic and Political Weekly, May.

Suggested Readings:

1. S.L. Shetty, 2007, ―India‘s Savings Performance since the Advent of Planning, in K.L. Krishna and A. Vaidyanathan, editors, Institutions and Markets in India's Development.
2. Himanshu, 2010, Towards New Poverty Lines for India, Economic and Political Weekly, January.
3. Himanshu. 2011, ―Employment Trends in India: A Re-examination, Economic and Political Weekly, September.

SDG Mapping:

SDG	Title	Contribution
SDG 1	No Poverty	Study of poverty and inequality
SDG 2	Zero Hunger	Agriculture and food security
SDG 4	Quality Education	Economic awareness
SDG 8	Decent Work & Economic Growth	Employment and development
SDG 10	Reduced Inequality	Income distribution analysis

Code	Course Title	Total Credit	L – T – P
ET32001	**MANAGERIAL AND MARKETING ASPECTS OF SMALL BUSINESS**	**4**	**3-1-0**

Learning Objectives: To acquaint the students with managerial and marketing aspects of business.

Course Learning Outcomes: On successful completion of this course the students will be able to:

CO1: To Understand managerial roles, functions, and components of small business.

CO2:To Analyze managerial techniques in contemporary business environments.

CO3: To Evaluate measurement and performance of business aspects.

CO4: To Apply marketing concepts and strategies in small business.

CO5: To Understand advertising, digital marketing, and distribution systems.

CO–PO–PSO Mapping:

1 = Low | 2 = Medium | 3 = High | "–" = No Mapping

Course Outcomes ↓	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	1	2	2	2	1	2	2	2	1	2	3	2	2	2
CO2	3	3	2	3	3	2	2	2	2	3	2	2	3	3	2	2
CO3	3	3	3	2	3	2	2	2	2	3	2	2	3	3	3	2
CO4	3	3	2	3	3	2	2	2	2	3	2	2	3	3	2	3
CO5	3	2	2	2	3	2	2	2	2	3	2	2	3	2	2	3

Course Inputs:

UNIT I: Understanding Managerial Aspects of Small Business (10 hours)

Components of the managerial aspects of small business. Managerial roles and functions in a small business. Entrepreneur as the manager of his business. Need for and extent of technical, professional skills for management of small business.

UNIT II: Managerial Techniques of Small Business in Contemporary Environment (12 hours)

Identification and Classification of the different aspects of small business such as - finance, Human Capital, production & operation, Market & Industry, Technical and Technological, Legal and banking, International business, Social & Environmental, and economic aspects

UNIT III: Measurement and Management of Managerial Aspects (12 hours)

Measurement and Management of the quantitative and/or qualitative value of financial, operation, Market, Technical, Environmental, and economic aspects of small business. Benchmark parameters of successful small business with focus on financial and market aspects.

UNIT IV: Technological Advancement and Marketing of Small Business (14 hours)

Concepts and Components of Marketing. Gap identification for marketing of new and established product & services. Competition measurement and its management. Quality-Quantity-price trade off in marketing decision. Role of Marketing Manager in promotion and expansion of product in the economic system.

UNIT V : Advertising, Sales and distribution Issues (14 hours)

Advertising & publicity. Sales & distribution Management. Issues in small business marketing. Idea of consortium marketing. Competitive bidding, E-Tender, E-Marketing, GeM (Government E-Marketing), CPPP participation. Tender marketing.

Introduction to Web Marketing , The Significance of Web Marketing, Web Marketing Tools. Online Advertising and Search Engines, Creating and Managing Campaigns.Advertising on Display Networks, Image Advertising, Mobile Advertising, Video Advertising, YouTube Advertising, Product List Ads. Social Media Advertising, Creating Effective

Content, Do and Dont's for Social Media. Analyzing Target Audience, E-Mail Marketing, Creating E-mail Campaigns, Effective strategies for E-mail Marketing.

Textbooks Recommended:

1. Bhasker, B. (2006). Electronic commerce: framework, technologies and applications. (4th ed.). Delhi, India: Tata McGraw-Hill.
2. Whiteley, D. (2000). E-commerce: strategy, technologies and applications. India: McGraw Hill.
3. Gupta, C. B., & Khanka, S. S. (2003). Entrepreneurship and small business management. Delhi, India: Sultan Chand & Sons.

Suggested Readings

1. Kuratko, D. F., & Rao, T. V. (2012). Entrepreneurship: a south-asian perspective. (1st ed.). India: Cengage Learning.
2. Laudon, K. C., & Traver, C. G. (2013). E-Commerce. (15th ed.). Pearson Education.

SDG Mapping for this Course

SDG	Title	Contribution
SDG 4	Quality Education	Business and marketing skills
SDG 8	Decent Work & Economic Growth	Entrepreneurship and small business development
SDG 9	Industry, Innovation & Infrastructure	Digital marketing and innovation
SDG 12	Responsible Consumption & Production	Ethical marketing practices

Course Title: Internship (Credit – 2)

Course Code: IP37081

Course Learning Objectives:

To enable students to acquire practical knowledge and to act professionally in this area. This is meant to provide a scope to the students to apply theoretical knowledge in the real world, explore further in-depth knowledge in Tribal Resource Management.

Course Learning Outcomes:

CO1-The students will have working knowledge in the real world and operate.

CO2- Develop an understanding of the importance and scope of industry interface .

CO3- Understand the changing micro and macro environment of organizations and importance of industry research and forecasting.

CO4- Develop an understanding of the competitive strategies for industry.

CO5- Establish a link between academic programme and industry as a strategic tool for staying ahead in a competitive market.

Preamble:

The Summer Internship is a fully practical oriented course which has been designed to give students in depth knowledge about. Summer Internship is designed at the end of first year, where in student would have studied the courses in resource management and will have more scope to apply knowledge. In this subject, wherein he will be encouraged to explore concepts already dealt in the class and understand its application in the field. The student while carrying summer internship training Project is more focused and would be getting continuous guidance from the external as well as internal experts. The following note presents the broad guidelines of the Project.

PROCESS / GUIDELINES:

1) The student will be required to undergo a field placement for a total duration of 4-6 weeks in their chosen area of interest. Or institute will depute the students to various organizations looking at their area of interest.

2) In case the student makes the choice of the organization, it has to be made in consultation with the Institute. The Institute for this purpose should assign an internal faculty member who will act as the mentor throughout the Project. The assignment of mentor and choice of project should be made.

3) The study conducted by the student will be a full-time effort.

4) The proposal for the Summer Project or title of the project should be submitted to the Institute, which will ensure the registration of students for Project.

Students should prepare these proposals in consultation with the Internal and External Guide.

5) Students should send Joining Report on the first day of the joining which should be duly signed by the external guide.

6) Student should also send weekly reports every week keeping posted about the work –in – progress regarding project to the institute.

7) The format for the proposal or deciding about project title is as given below:

1. Title of the study
2. Need for the study (Stress on Need for study-current trends in the area)
3. A review of earlier research studies conducted
4. Objectives of the study
5. Methodology
6. Proposed outcomes and benefits of the study

8) The project should complete in time. Late submissions should not be entertained. A soft copy of all reports is to be submitted to Department on or before the submission date.

9) There shall be 2 copies of project reports along with soft copy to be submitted by each student to the School.

10) There will be a project viva-voice conducted by the University.

Deliverables:

The students are required to deliver the following Deliverables.

1) Joining Report and deciding project title/ proposal

2) Submission of project report (Soft copy + Hard copy- 2no.s /Project)

3) Presentation (for organization and the Institute)

4) Presentation for Viva-voce examination to be conducted by the University.

5) Student to present 1(One) copy to the organization and get the Certificate.

Format for Project Reports

The format for the Major Concurrent Project reports should be in the following manner.

1. Executive Summary
2. About the organization – Brief
3. Certificate of Completion
4. Introduction of the study
5. Objectives
6. Analysis and Findings
7. Discussion
8. Conclusion
9. References

In certain cases, students may change the format in consultation with his mentor and the External Guide. Enough care should be taken that the Project report focuses the study undertaken by the student and its findings. The report should contain minimum 25 pages with the following styles:

i) A-4 size paper (Executive Bond)

ii) MS Word style with Times New Roman Font

iii) Font size -12 for Text and 14 for headings

iv) Paper settings with 1-inch margins on all the four sides.

Code	Course Title	Total Credits	L – T – P
MC32003	**OPERATIONS MANAGEMENT**	**4**	**3-1-0**

Course Objectives: The objective of this paper is to develop an understanding of how the operations have strategic importance and can provide a competitive advantage in the workplace.

Course Learning Outcomes:: On successful completion of this course the students will be able to:

CO1: Understand concepts of production, operations, and work study.

CO2: Analyze facility location and layout decisions.

CO3: Apply operations planning techniques such as capacity planning and scheduling.

CO4: Evaluate inventory management and supply chain concepts.

CO5: Understand quality management tools and techniques.

CO–PO–PSO Mapping:

1 = Low | 2 = Medium | 3 = High | "–" = No Mapping

Course Outcomes ↓	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	1	2	2	2	1	2	2	2	1	2	3	2	2	2
CO2	3	3	2	3	3	2	2	2	2	3	2	2	3	3	2	2
CO3	3	3	3	2	3	2	2	2	2	3	2	2	3	3	3	2
CO4	3	3	3	3	3	2	2	2	2	3	2	2	3	3	3	3
CO5	3	2	2	3	3	2	2	2	2	2	2	2	3	2	2	2

Course Inputs:

Unit – I: Basics of Production/ Operations (10 Hours)

Operations Management: Distinction between Production and Operations, Product and Services Conversion process, Strategic Decisions in Operations, Types of Production Processes (Project, Job shop, Batch, Mass/Line, Continuous), Production and Productivity; Work Study- Method, Study Procedure, Process Flow, Motion Study and Principles of Motion Economy work measurement, Importance of Rating and Allowances, Stop Watch Time Study, Work Sampling.

Unit – II: Facilities Location and Layout (12 Hours)

Factors influencing location decision, Location Decision Techniques – Qualitative Methods, weighted Factor Rating Method, Break Even Analysis, Centre of Gravity technique, Load Distance technique, Bridgeman's Dimensional Analysis; Facilities Layout: Layout Planning, Classical Layouts – Product, Process and Fixed Position, Relationship Diagram and Block Diagramming, Line Balancing, Service layouts, Modern layouts-Hybrid Layout, Cell Shop, Group Technology.

Unit –III: Operations Planning (12 Hours)

Capacity Planning: Factors, Effects of inadequate and excessive capacity, Capacity Planning Strategies; Aggregate Planning-relevant costs and strategies; Scheduling – Scheduling in line Processes and Intermittent Processes, Scheduling with help of Gantt chart, Johnson's Algorithm, Priority Dispatching Rules.

Unit – IV: Inventory Management (14 Hours)

Inventory Management-Relevant Costs of Inventory, Basic EOQ Model, Production Model, Model with Quantity Discount, Safety Stock and Service level, P&Q System of Inventory, Selective Inventory Control-ABC analysis and other classifications, Materials Requirement Planning, JIT, Basic Concepts of Logistics and Supply Chain Management.

Unit – V: Quality Management (12 Hours)

Concept of Quality, Dimensions of quality, Costs of Quality, Design of Quality Control System, Statistical Quality Control-Acceptance Sampling and OCC, Control Charts (X bar, R and P charts);Concepts of Total Quality Management, Six Sigma, ISO 9000.

Text Books Recommended:

1. Operations Management by S. Anil Kumar and N. Suresh: Published by New Age International
2. Operations Management: Theory and Practice by B. Mahadevan
3. OPERATIONS MANAGEMENT: Subimal Bhattacharya: Published by PHI Learning

Suggested Readings:

1. Operations Management by Jay Heizer, Barry Render, and Chuck Munson
2. Operations Management: Processes and Supply Chains by Lee J. Krajewski, Manoj K. Malhotra, and Larry P. Ritzman

SDG Mapping:

SDG	Title	Contribution
SDG 4	Quality Education	Skill development in operations
SDG 8	Decent Work & Economic Growth	Productivity and efficiency
SDG 9	Industry, Innovation & Infrastructure	Operations systems and logistics
SDG 12	Responsible Consumption & Production	Inventory control and waste reduction

Code	Course Title	Credit	L – T – P
MC32005	**RETAIL MANAGEMENT**	**4**	**3-1-0**

Course Objectives: The purpose of the paper is to acquaint the students with the concepts which are helpful in developing a sound retailing policy and in organizing and managing Retail store operations.

Course Learning Outcomes: On successful completion of this course the students will be able to:

CO1: Understand concepts, functions, and environment of retailing.

CO2: Analyze different retail formats and retail development theories.

CO3: Apply merchandise management and pricing strategies.

CO4: Evaluate store management practices including layout and customer service.

CO5: Develop retail strategies including marketing and financial planning.

CO–PO–PSO Mapping:

1 = Low | 2 = Medium | 3 = High | "–" = No Mapping

Course Outcomes ↓	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	1	2	2	2	1	2	2	2	1	2	3	2	2	2
CO2	3	3	2	3	3	2	2	2	2	3	2	2	3	3	2	2
CO3	3	3	3	2	3	2	2	2	2	3	2	2	3	3	3	2
CO4	3	3	2	3	3	2	2	2	2	3	2	2	3	3	2	3
CO5	3	3	3	3	3	2	2	2	2	3	2	2	3	3	3	3

Course Inputs:

Unit I: Introduction to retailing (12 Hours)

Introduction to retailing, Definition and scope of retailing, Functions, Significance of Retailing, Prospects of retailing in India, Retailing environment in India.

Unit II: Retail Formats (12 Hours)

Retail formats and their evolution, the impact of scalability of store formats, Retail Mix, Theories of Retail Development, The Retail Life Cycle.

Unit III: Merchandise Management (12 Hours)

Introduction to merchandise management, Managing Merchandise Assortments, Merchandise Planning Systems, Buying Merchandise, National brands or Private labels, Retail Pricing.

Unit IV: Store Management (12 Hours)

Store planning, Location Planning, Store Layout and Design, retailing image Mix, the space mix, Visual Merchandising, Retail Communication Mix, Customer Service.

Unit V: Retail Strategy (12 Hours)

Retail Market Strategy, Financial Strategy, Retail Locations, Direct Marketing, Micro marketing in retailing, Micro marketing and efficient consumer response, Advertising in retailing.

Text Books Recommended:

1. Retail Management: Essential Books, 2009, Gourav Ghosal.

Suggested Readings:

1. International Retailing, Sternquist B. Faichild, 1998
2. Berman, B., & Evans, Jr. (2006). Retail Management (10th Edition) New Delhi, Prentice Hall India.

SDG Mapping for this Course

SDG	Title	Contribution
SDG 4	Quality Education	Retail management skills
SDG 8	Decent Work & Economic Growth	Retail sector employment
SDG 9	Industry, Innovation & Infrastructure	Retail innovation and formats
SDG 12	Responsible Consumption & Production	Efficient merchandising and retailing

Code	Course Title	Credit	L – T – P
MC32007	**TOURISM AND HOSPITALITY MANAGEMENT**	**4**	**3-1-0**

Course Objectives:

To explore various approaches of Tourism and Hospitality Management. To discuss impacts of industrialization and technological advancement in Tourism and Hospitality Management area.

Course Learning Outcomes: On successful completion of this course the students will be able to:

CO1: To Understand the basic concepts, nature, scope, and components of tourism and hospitality management.

CO2: To Analyze tourism infrastructure, accommodation types, and transport systems required for tourism development.

CO3: To Evaluate tourism demand and supply along with economic, socio-cultural, and environmental impacts of tourism.

CO4: To Understand the functioning of housekeeping and food & beverage departments in hospitality operations.

CO5: To Analyze hotel marketing functions, sales methods, and back-office operations in the hospitality industry.

CO-PO - PSO Mapping:

1 = Low | 2 = Medium | 3 = High | "–" = No Mapping Scale

Course Outcomes ↓	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	1	2	2	2	1	2	2	2	1	2	3	2	2	2
CO2	3	3	2	3	3	2	2	2	2	3	2	2	3	3	2	2
CO3	3	3	3	2	3	2	2	2	2	3	2	2	3	3	3	2
CO4	3	3	2	3	3	2	2	2	2	2	2	2	3	3	2	3
CO5	3	3	3	3	3	2	2	2	2	3	2	2	3	3	3	3

Course Inputs:

Unit – I Introduction to Tourism (12 Hours)

Tourism: definition, meaning, nature and scope; Tourist, travelers, visitor, transit visitor and excursionist - definition and differentiation; Leisure, recreation and tourism and their Interrelationship; Concept of tourism resource, attraction, product, market, industry and destination in the context of tourism; Components and elements of tourism: Intermediaries and suppliers; The tourism system; Types and typologies of tourism; Approaches to study tourism

Unit – II Infrastructure in Tourism (12 Hours)

Infrastructure in Tourism-Tourism Infrastructure - Types, Forms and Significance; Accommodation: Forms and types; Transport Sectors: Modes and relative significance; Other support Infrastructures required for tourism

Unit – III Tourism Demand and Supply (12 Hours)

Tourism Demand and Supply - Concept of demand and supply in tourism; Unique features of tourist demand; Constraints in creating ideal destination. Significance of Tourism Industry - Economic impacts of tourism: income and employment, multipliers of tourism, balance of payments, foreign exchange etc.; Socio-cultural impacts of tourism: cultural exchange among nations and international understanding; Impacts of tourism on ecology and environment.

Unit – IV Housekeeping Department (12 Hours)

Housekeeping department – definition, organization structure, functions, job descriptions of executive house keeper, assistant house keeper, housekeeping equipment, types of rooms and beds, role of housekeeping in guest satisfaction and repeat business – types of keys. Food and Beverage department and its functions, Structure, responsibilities of food and beverage, personnel, job description of food and beverage manager, production staff, the beverage staff, methods of food and beverage cost control, tasks in restaurant services, service systems,

Unit - V Hotel Marketing Department (12 Lectures)

Hotel Marketing Department its functions, organization structure, job descriptions, hotel sales, methods used, back-office functions and organization structure .

Text Books Recommended:

1. Marketing for Hospitality and Tourism , Kotler Browen, Make, Pearson New Edition

Suggested Readings:

1. T.C. Victor M, and H. Rebecca (1998) Sustainable Tourism- A Marketing Perspective, Routledge, U.K.
2. Salah Wahab and John J. Pigram (1997) Tourism, Development and Growth: The Challenge of Sustainability, Routledge, U.K.
3. Rao, P.K. (2000) Sustainable Development – Economics and Policy, Wiley Blackwell, New Jersey
4. Pearce D.G. and Butler R.W(1999) Contemporary issues in Tourism Development, Routledge, New York.
5. Chand, M (2016) Opportunities and Challenges for Tourism and Hospitality in the Bric Nations, Information Science Reference, India
6. Hall, M, Cooper, C (2007) Contemporary Tourism; An International Approach, Elsevier, Netherlands

7. Nigel Evans,(2019) Strategic Management for Tourism, Hospitality and Events, 3rd Edition Routledge publisher, London.

SDG Mapping:

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Builds knowledge and professional skills in tourism and hospitality
SDG 8	Decent Work and Economic Growth	Promotes employment and entrepreneurship in tourism sector
SDG 9	Industry, Innovation and Infrastructure	Supports development of tourism infrastructure and services
SDG 12	Responsible Consumption and Production	Encourages sustainable tourism and responsible resource use

Code	Course Title	Credit	L – T – P
EC32003	**ECONOMICS OF GROWTH AND DEVELOPMENT**	**4**	**3-1-0**

Course Objectives: This course offers an examination of theories, policies, and empirical evidence related to economic growth and development. Key concepts such as economic growth models, poverty alleviation strategies, human capital development, and institutional frameworks are covered. Emphasis is on understanding the complexities and challenges of fostering sustainable development.

Course Learning Outcomes: On successful completion of this course the students will be able to:

CO1: To Understand various theories of economic growth and development including classical, neoclassical, and modern approaches.

CO2: To Analyze macroeconomic, industrial, and trade policies and their role in economic growth and development.

CO3: To Evaluate the role of human capital, education, healthcare, inequality, and poverty in inclusive economic development.

CO4: To Examine the role of institutions, governance, and political economy in shaping development outcomes.

CO5: To Assess the relationship between economic development and environmental sustainability and analyze policy responses for sustainable development.

CO-PO-PSO MappingMatrix:

Course Outcomes ↓	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	3	2	2	1	1	1	1	2	1	2	2	2	2	1	1
CO2	3	3	3	2	2	2	2	2	2	2	2	2	3	2	2	2
CO3	2	3	2	2	2	3	2	2	2	2	2	2	3	3	2	2
CO4	3	3	3	3	2	2	2	2	2	2	3	2	2	2	2	3
CO5	3	3	3	3	2	3	3	2	2	2	2	3	2	2	2	2

Course Inputs:

Unit I: Theories of Economic Growth and Development (12 Hours)

Classical, neoclassical, and contemporary theories of economic growth and development, including the Solow model, endogenous growth theory, and structuralist perspectives.

Unit II: Policies for Economic Growth and Development (12 Hours)

Macroeconomic policies, industrial policies, and trade policies in fostering economic growth and development. The role of international institutions in shaping development policies.

Unit III: Human Capital Development and Inclusive Growth (12 Hours)

Human capital development, education, and healthcare in promoting inclusive growth. The impact of income inequality and poverty on economic development.

Unit IV: Institutions, Governance, and Development (12 Hours)

Institutions, governance structures, and political economy factors in shaping economic development trajectories. Strategies for institutional reform and governance improvement.

Unit V: Environmental Sustainability and Development (12 Hours)

The interplay between economic development and environmental sustainability. Policy responses for achieving sustainable development goals.

Textbook Recommended:

1. Todaro, M. P., & Smith, S. C. (2020). Economic Development (13th ed.). Pearson.

Suggested Readings:

1. Sen, A. (1999). Development as Freedom. Oxford University Press.
2. Acemoglu, D., & Robinson, J. A. (2012). Why Nations Fail: The Origins of Power, Prosperity, and Poverty. Crown Business.

SDG Mapping:

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Promotes knowledge of human capital development
SDG 8	Decent Work and Economic Growth	Focus on economic growth policies and employment generation
SDG 10	Reduced Inequalities	Addresses poverty, inequality, and inclusive growth
SDG 13	Climate Action	Emphasizes environmental sustainability in development policies

Code	Course Title	Credit	L – T – P
EC32005	**ECONOMICS OF SOCIAL SECTOR**	**4**	**3-1-0**

Course Objectives: This course explores the economics of the social sector, focusing on the allocation, distribution, and impact of resources in areas such as education, healthcare, and social welfare. It examines the role of government policies, market forces, and social institutions in addressing social challenges and improving human well-being. Emphasis is placed on understanding the economic principles, theories, and empirical evidence relevant to the social sector.

Course Learning Outcomes: On successful completion of this course the students will be able to:

CO1: Understand the economic principles and theories related to the social sector, especially education, healthcare, and welfare.

CO2: Analyze the allocation and distribution of resources in education and healthcare sectors.

CO3: Evaluate social welfare policies, income distribution, and poverty alleviation programs.

CO4: Examine the role of public policy and government interventions in improving social development and human well-being.

CO5: Apply evaluation techniques such as cost-benefit analysis and impact assessment to measure the effectiveness of social sector programs.

CO–PO-PSOMapping Matrix:

Course Outcomes ↓	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	2	2	1	1	1	1	1	1	2	2	2	1	1	1
CO2	3	3	3	2	2	1	1	1	2	1	2	2	3	2	2	2
CO3	3	3	3	3	2	2	1	2	2	2	2	2	3	3	2	2
CO4	3	3	2	3	2	2	2	2	2	2	3	2	2	2	2	3
CO5	3	3	3	3	3	2	2	2	2	3	2	3	2	2	2	2

Course Inputs:

Unit I: Economics of Education (10 Hours)

Examine the economic principles and theories relevant to education, including investment in human capital, returns to education, and education production functions.

Unit II: Economics of Healthcare (12 Hours)

Study the allocation and distribution of healthcare resources, including healthcare markets, health insurance, and healthcare financing mechanisms.

Unit III: Economics of Social Welfare (12 Hours)

Explore theories of social welfare, income distribution, and poverty alleviation, as well as government policies and programs aimed at addressing social inequalities.

Unit IV: Public Policy in the Social Sector (12 Hours)

Analyze the role of government policies and interventions in promoting social development and improving human well-being.

U**nit V: Evaluation and Impact Assessment (12 Hours)**

Assess methodologies for evaluating the impact of social policies and programs, including cost-benefit analysis, impact evaluation, and social accounting matrices.

Textbook Recommended:

1. Deaton, A. (2013). The Great Escape: Health, Wealth, and the Origins of Inequality. Princeton University Press.

Suggested Readings:

1. Mankiw, N. G. (2015). Principles of Economics. Cengage Learning.
2. Culyer, A. J., & Newhouse, J. P. (Eds.). (2000). Handbook of Health Economics (Vol. 1). Elsevier.

SDG Mapping:

SDG No.	SDG Title	Nature of Contribution

SDG 3	Good Health and Well-being	Focus on healthcare systems and policy effectiveness
SDG 4	Quality Education	Emphasis on education economics and human capital development
SDG 10	Reduced Inequalities	Addresses income distribution, poverty, and welfare policies
SDG 16	Peace, Justice and Strong Institutions	Highlights role of governance and public policy in social sector

Code	Course Title	Total Credits	L – T – P
EC32007	**HISTORY OF ECONOMIC THOUGHT**	**4**	**3-1-0**

Course Objectives: This course offers an exploration of the evolution of economic thought throughout history, focusing on key theories, thinkers, and debates that have shaped the discipline. Emphasis is placed on understanding the historical context and intellectual developments that have influenced economic theories and policies over time.

Course Learning Outcomes: On successful completion of this course the students will be able to:

CO1: To Understand the evolution of economic thought from ancient to pre-classical periods and the contributions of early thinkers.

CO2: To Analyze the theories and contributions of classical economists such as Adam Smith, David Ricardo, and Thomas Malthus.

CO3: To Evaluate the development of neoclassical economics and the marginal revolution along with key contributors.

CO4: To Examine the Keynesian revolution and its impact on macroeconomic theory and policy formulation.

CO5: To Assess post-Keynesian and contemporary economic theories and their relevance to current economic issues.

CO–PO- PSO mapping Matrix:

Course Outcomes ↓	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	3	2	2	1	1	1	1	1	1	2	2	2	1	1	1
CO2	3	3	3	2	2	1	1	1	2	1	2	2	3	2	2	2
CO3	3	3	3	2	2	1	1	1	2	2	2	2	3	3	2	2
CO4	3	3	3	3	2	2	1	2	2	2	3	2	3	2	2	2
CO5	3	3	3	3	3	3	2	2	2	3	3	3	3	3	3	3

Course Inputs:

Unit I: Pre-Classical Economic Thought (12 Hours)

Examine early economic ideas from ancient civilizations, including Mesopotamia, Greece, Rome, and China. Explore the contributions of early thinkers such as Aristotle, Confucius, and Ibn Khaldun.

Unit II: Classical Economics (12 Hours)

Study the emergence of classical economics in the 18th and 19th centuries, focusing on the works of Adam Smith, David Ricardo, and Thomas Malthus. Analyze the labor theory of value, the invisible hand, and theories of distribution.

U**nit III: Neoclassical Economics (12 Hours)**

Explore the neoclassical revolution in the late 19th and early 20th centuries, including the marginal revolution and the emergence of utility theory. Discuss the contributions of economists such as Alfred Marshall, Leon Walras, and Vilfredo Pareto.

U**nit IV: Keynesian Economics (12 Hours)**

Examine the Keynesian revolution and the development of macroeconomic theory in the 20th century. Analyze the works of John Maynard Keynes and the Keynesian approach to unemployment, aggregate demand, and fiscal policy.

Unit V: Post-Keynesian and Contemporary Economics (12 Hours)

Discuss developments in economic thought since the mid-20th century, including monetarism, new classical economics, and new Keynesianism. Explore contemporary debates in economics, such as globalization, inequality, and environmental sustainability.

Textbook Recommended:

1. Ekelund, R. B., & Hébert, R. F. (2014). A History of Economic Theory and Method (6th ed.). Waveland Press.

Suggested Readings:

1. Blaug, M. (1997). Economic Theory in Retrospect (5th ed.). Cambridge University Press.
2. Heilbroner, R. L. (2008). The Worldly Philosophers: The Lives, Times, and Ideas of the Great Economic Thinkers (7th ed.). Simon & Schuster.

SDG Mapping;

SDG No.	SDG Title	Nature of Contribution
SDG 4	Quality Education	Enhances understanding of economic theories and intellectual history
SDG 8	Decent Work and Economic Growth	Provides insights into growth theories and labor markets
SDG 10	Reduced Inequalities	Examines inequality through different schools of thought
SDG 13	Climate Action	Links contemporary economic thought with sustainability concerns

Code	Course Title	Total Credits	L – T – P
ET32003	**DYNAMICS OF MSME**	**4**	**3-1-0**

Course Objectives:

1. To make the students learn about the basic concepts of Entrepreneurship and its role in the economy.
2. To make students learn about the development of entrepreneurial activities and their sustainability in the emerging business environment.
3. To give some hands-on knowledge about Micro, Small and Medium enterprises and the role of government for such enterprises.
4. To make the students learn about various institutional supports to the Entrepreneurs in the present scenario.
5. To Building a new identity through identity search, formation and establishment

Course Learning Outcomes: On successful completion of this course the students will be able to:

CO1: Understand the concepts of entrepreneurship and the role of entrepreneurs in economic development.

CO2: Analyze entrepreneurial competencies, motivation, and development programmes.

CO3: Evaluate MSMEs and institutional support systems available for entrepreneurs.

CO4: Apply knowledge of financial sources, feasibility analysis, and business support systems.

CO5: Develop entrepreneurial identity, creativity, innovation, and problem-solving skills.

CO–PO–PSO Mapping:
1 = Low | 2 = Medium | 3 = High | "–" = No Mapping

Course Outcomes ↓	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	2	2	1	1	1	1	1	1	2	2	2	1	1	1
CO2	3	3	3	2	2	2	1	1	2	1	2	2	3	2	2	2
CO3	3	3	3	3	2	2	2	2	2	2	2	2	3	3	2	2
CO4	3	3	3	3	3	2	2	2	2	2	3	2	3	3	2	2
CO5	3	3	3	2	3	2	2	2	2	2	3	3	3	3	3	3

Course Inputs:

Unit – I: Introduction: (12 hours)

Meaning, definition and characteristics of entrepreneurship, phases of entrepreneurship development, environment for entrepreneurship, factors influencing entrepreneurship,barriers to entrepreneurship, Meaning, definition and characteristics of entrepreneur, functions of entrepreneurs, qualities of a successful entrepreneur, entrepreneur vs. entrepreneurship, entrepreneur vs. Intrapreneur , entrepreneur vs. professional manager.

Unit –II: Entrepreneurship Development: (12 hours)

Meaning and concept of entrepreneurial competency, developing entrepreneurial competencies, Meaning and concept of entrepreneurial motivation, theories of entrepreneurial motivation, factors motivating people to become entrepreneurs, need of entrepreneurship development, meaning and objectives of entrepreneurship development programmes

Unit – III: Support system to entrepreneurs: (12 hours)

Meaning and definition of Micro, Small and Medium enterprises (MSMEs), contribution of

MSMEs in the economic development of a country, Institutional support to entrepreneurs, by NSCI, SIDO, SISI,TCOs,DIC in promoting entrepreneurship

Unit IV: Sources of Finance (12 hours)

Institutional Finance to entrepreneurs, Sources of Finance, Long term and short term financial support, Marketing support to entrepreneurs, role of government in developing entrepreneurship, Sources and criteria of financing, fixed and working capital assessment, technical assistance, marketing assistance, sickness of units and remedial assistance, preparation of feasibility reports and legal formalities and documentation

Unit V Identity Establishment (12 hours)

Building a new identity-identity search, identity formation and identity establishment; rural entrepreneur, women entrepreneur, minority group; managing innovation function; goal settings-goal settings theory, MBO as a goal setting process, SMART goal setting; creativity and problem solving—source of business idea, ideation, idea generation methods, idea processing, input requirements, problem-inventory analysis, barriers to problem solving, problem solving techniques

Text Book Recommended:

1. Hisrich, R.D & Peter, M.P.: Entrepreneurship, Tata Mc Graw Hill.

2. Khanka S.S, "Entrepreneurial Development", S. Chand, New Delhi

Suggested Readings:

1. Holt Entrepreneurship: New Venture Creation, Prentice Hall of India, N. Delhi.
2. Desai Vasant, "The Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House, Mumbai.
3. Gordon E. and Natarajan K. " Entrepreneurship Development" , Himalaya Publishing House., Mumbai
4. Gupta C.B and Khanka S.S, "Entrepreneurship Development" Sultan Chand and Sons, New Delhi.

SDG Mapping:

SDG	Title	Contribution
SDG 1	No Poverty	Promotes self-employment and livelihood
SDG 5	Gender Equality	Encourages women entrepreneurship
SDG 8	Decent Work & Economic Growth	MSME development and employment
SDG 9	Industry, Innovation & Infrastructure	Promotes innovation and startups

Code	Course Title	Total Credits	L – T – P
ET32005	**TRIBAL ENTREPRENEURSHIP**	**4**	**3-1-0**

Course Objectives: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

Course Learning Outcomes: On successful completion of this course the students will be able to:

CO1: Understand the concept of entrepreneurship and its relevance to tribal and social contexts.

CO2: Analyze different dimensions of entrepreneurship including social, cultural, and tribal entrepreneurship.

CO3: Evaluate the role of MSMEs, business families, and institutional support systems in entrepreneurship development.

CO4: Apply knowledge to prepare business plans and assess feasibility of entrepreneurial ventures.

CO5: Develop skills for mobilizing resources and managing entrepreneurial activities in tribal and rural areas.

CO–PO–PSO Mapping Table

1 = Low | 2 = Medium | 3 = High | "–" = No Mapping

Course Outcomes ↓	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	2	2	1	1	1	1	1	1	2	2	2	2	1	1
CO2	3	3	3	2	2	2	1	2	2	1	2	2	3	3	2	2
CO3	3	3	3	3	2	2	2	2	2	2	2	2	3	3	2	2
CO4	3	3	3	3	3	2	2	2	2	2	3	2	3	3	3	2
CO5	3	3	3	3	3	2	2	2	2	2	3	3	3	3	3	3

Course Inputs:

Unit I: Introduction (12 hours)

Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: entrepreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, social entrepreneurship and Tribal entrepreneurship

Unit II: Entrepreneurship and Micro, Small and Medium Enterprises (8 hours)

Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution.

Unit III: Public and private system of stimulation and sustainability of entrepreneurship (14 hours)

Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

Unit IV: Sources of business ideas and tests of feasibility (14 hours)

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

Unit V: Mobilising Resources in Scheduled Area (12 hours)

Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems

Text Books Recommended:

1. Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.

2. Srivastava S.B.- A Practical guide to Industrial Entrepreneurs: Sultan Chand and Sons,New Delhi.
3. S S Khanka, Entrepreneurial Development, S. Chand and Co, Delhi.

Suggested Readings:

1. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
2. Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin.
3. K Ramachandran, Entrepreneurship Development, McGraw-Hill Education
4. Kuratko and Rao, Entrepreneurship: A South Asian Perspective,Cengage Learning.
5. Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
6. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education
7. SIDBI Reports on Small Scale Industries Sector.
8. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi:

Note: Latest edition of books may be used.

SDG Mapping:

SDG	Title	Contribution
SDG 1	No Poverty	Promotes livelihood through entrepreneurship
SDG 5	Gender Equality	Encourages women participation
SDG 8	Decent Work & Economic Growth	Supports employment generation
SDG 10	Reduced Inequalities	Focus on tribal and marginalized groups
SDG 12	Responsible Consumption	Sustainable resource utilization

Code	Course Title	Total Credits	L – T – P
ET32007	**ENTREPRENEURIAL CREATIVITY AND INNOVATION**	**4**	**3-1-0**

Course Objectives:

1. To familiarize the students with the art of creativity and innovation.
2. To impart the skills for innovation in different dimensions of entrepreneurship.
3. To equip students how to develop innovative idea about different product process and operation.
4. To orient students regarding dissemination of innovations
5. To know the various strategies for business growth

Course Learning Outcomes: On successful completion of this course the students will be able to:

CO1: Understand the concepts of creativity, creative thinking techniques, and their role in entrepreneurship.

CO2: Analyze innovation processes, types of innovation, and factors influencing enterprise innovation.

CO3: Evaluate diffusion of innovation and apply creative problem-solving techniques in business contexts.

CO4: Apply knowledge of business formation, legal structures, and intellectual property rights.

CO5: Develop strategies for business scalability, growth, and entrepreneurial financing.

CO–PO–PSO Mapping:

1 = Low | 2 = Medium | 3 = High | "–" = No Mapping

Course Outcomes ↓	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	3	2	2	2	1	1	1	1	1	2	2	2	2	1	1
CO2	3	3	3	2	2	2	1	1	2	1	2	2	3	2	2	2
CO3	3	3	3	2	3	2	2	2	2	2	2	2	3	3	2	2
CO4	3	3	3	3	2	2	1	2	2	2	3	2	3	3	2	2
CO5	3	3	3	3	3	2	2	2	2	2	3	3	3	3	3	3

Course Inputs:

Unit – I: Creativity: (10 hours)

Creativity; creativity Tools and techniques; Lateral thinking, Enablers and barriers to creativity; Creative Personality; Brainstorming, Entrepreneurial creativity**.**

Unit –II: Innovation: (12 hours)

Innovation; Innovation process, Commercialization of innovation, Imperatives to Innovation, Enterprise Innovation, Types of innovations, Innovative organizations, barriers and enablers to enterprise innovation.

Unit – III: Diffusion of innovation: (12 hours)

Diffusion of innovation, Trends in technical innovation, Technopreneurs, Exercises in brainstorming, creative problem solving and business innovation**.**

Unit IV: Business Formation (12 hours)

Meaning and process of formation of Sole Proprietorship, Partnership, Limited Liability Partnership, Company (including Section 8 company and One Person Company) and Non-Governmental Organizations (NGO)

Legal Aspects-Intellectual Property Protection: Patents, Copyrights, Trademarks

UNIT V : Business Scalability and Growth (14 hours)

Financing through Pitching , Financing Stages: Self-funding, Seed capital, Business Incubators and Facilitators, Angel Investors, Banks, Venture Capitalists, Initial Public Offering (IPO) . Strategies for Growth-Acquisition, Mergers, Franchisee, Diversification, Market Segmentation, Market Penetration, Market Development, Product Development, Internationalization

Text Books Recommended:

1. Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India.
2. Srivastava, S.B. A Practical Guide to Industrial Entrepreneurs. Sultan Chand & Sons.
3. Khanka, S.S. Entrepreneurial Development. S. Chand & Co.

Suggested Readings:

1. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Himalaya Publishing House.
2. Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Irwin.
3. Ramachandran, K. Entrepreneurship Development. McGraw-Hill.
4. Kuratko & Rao. Entrepreneurship: A South Asian Perspective. Cengage Learning.
5. Plsek, Paul E. Creativity, Innovation and Quality. PHI.
6. Hisrich, Peters & Shepherd. Entrepreneurship. McGraw-Hill.
7. SIDBI Reports on SSI Sector.
8. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development.

Note: Latest edition of books may be used.

SDG Mapping:

SDG	Title	Contribution
SDG 8	Decent Work & Economic Growth	Promotes startups and innovation
SDG 9	Industry, Innovation & Infrastructure	Focus on innovation ecosystems
SDG 12	Responsible Consumption & Production	Sustainable business practices
SDG 17	Partnerships for Goals	Collaboration and incubation support

SEMESTER-VI

Code	Course Title	Total Credits	L-T-P
CC30002	**FINANCIAL MANAGEMENT (MAJOR)**	4	**3-1-0**

Course Objectives:

The objective of the course is to enable the students to understand the fundamentals of financial management in the context of corporate entity. The course attempts to acquaint students with different dimension of financial management with focus on the application of different financial tools and techniques of financial decision making aimed at shareholders' wealth maximization.

Course Learning Outcomes: After studying this course the students shall be able to:

CO1: Understand the concepts and basics of financial management, risk return framework and role of a finance manager.

CO2: Analyze and evaluate capital projects under different situations using appropriate capital budgeting techniques.

CO3: Critically examine various theories and determinants of capital structure, analyze financial plans and determine optimal capital structure.

CO4: Critically examine, analyze and evaluate various theories and policies of dividend and determine optimal payout policy.

CO5: Evaluate the intricacies of working capital management and effectively manage cash, receivables and inventories.

CO–PO–PSO Mapping Table

Scale Used:
1 = Low | 2 = Medium | 3 = High | "–" = No Mapping

Course Outcomes ↓	PO 1	PO 2	PO 3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	2	2	1	1	1	1	1	2	2	2	2	1	1
CO2	3	3	3	2	3	2	1	1	2	1	2	2	3	2	2	2
CO3	3	3	3	3	3	2	2	2	2	2	2	2	3	3	2	2
CO4	3	3	3	3	3	2	2	2	2	2	3	2	3	3	3	2
CO5	3	3	3	3	3	2	2	2	2	2	3	3	3	3	3	3

Course Inputs:

UNIT I: **Introduction:** Important functions of Financial Management, Objectives of the firm: Profit maximization vs. Value maximization, Role of Chief Financial Officer. Financial environment in which a firm has to operate, Time Value of Money: concept and reasons, Compounding and Discounting techniques, Concepts of Annuity and Perpetuity. Risk-return relationship.

UNIT II: **Sources of Finance and Cost of Capital/ Financing Decisions :**Different sources of finance; long term and short term sources, Cost of capital: concept, relevance of cost of capital, Implicit and Explicit cost, specific costs and weighted average cost , rationale of after tax weighted average cost of capital, marginal cost of capital.

UNIT III: **Capital Expenditure Decisions / Long term Financial Decisions & Dividend Decisions :**Objectives of Capital Budgeting Process, Concept of Cash flow, Methods of long term investment decisions - Discounted Payback Period, Net Present Value, Profitability Index, Average Rate of Return / Accounting Rate of Return, Internal Rate of Return (Including relative merits and demerits of each of the methods)

UNIT IV: **Leverage and Capital Structure Analysis:** Analysis of Operating Leverage and Financial Leverage- Combined Leverage Concept of Capital Structure- Determinants – Theories of Capital Structure- Relevance and Irrelevance- Capital Structure Decision and Shareholder's Value Maximization.

Dividend Decisions: Meaning, Nature and Types of Dividend, concept of pay-out ratio, retention ratio Decisions and growth, Dividend policies and formulating a dividend policy, Dividend Theories: Walter's Model, Gordon's Model

UNIT V: **Working Capital Management/ Liquidity Management**: Meaning of working capital, various concepts of Working Capital, Management of Working Capital and Issues in Working Capital, Estimating Working Capital Needs; Operating or Working Capital Cycle,Policies relating to Current Assets – Conservative, Aggressive and Balance. Various sources of finance to meet working capital requirements .

Skill Development Activities/Practical Exercise:

a) Group discussion/Debate

b) Quiz

c) PPT Presentation

d) Assignment writing

e) Seminars

Recommended Learning Resources

- **Textbooks:**

1) Chandra, P. (2017). Financial Management-Theory and Practice. Tata McGraw Hill.

- **Reference Materials & Digital Resources:**

1. Damodaran, A. (2007). Corporate Finance: Theory and Practice. John Wiley and Sons.

2. Ehrhardt, M. C. and Brigham, E. F. (2016). Corporate Finance. Cengage Learning

3. Khan, M. Y. and Jain, P. K. (2017). Financial Management: Text, Problems and Cases. Tata McGraw Hill.

4. Pandey, I. M. (2016). Financial Management. Vikas Publishing.

5. Van, Horne and Dhamija (2019). Financial Management and Policy. Pearson Education, New Delhi.

6. https://youtu.be/Q3-k7GSlx4o

Note: Latest edition of the text books should be used.

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Develops financial knowledge, analytical ability, and decision-making competence.
SDG 8	Decent Work and Economic Growth	Supports investment efficiency, business growth, and sound financial decisions.
SDG 9	Industry, Innovation and Infrastructure	Encourages strategic financial planning and investment in innovation.
SDG 10	Reduced Inequalities	Promotes inclusive financial understanding and responsible allocation of resources.
SDG 12	Responsible Consumption and Production	Encourages prudent resource allocation and efficient financial management.
SDG 16	Peace, Justice and Strong Institutions	Strengthens transparency, accountability, and ethical financial governance.

Code	Course Title	Total Credits	L-T-P

CC30004	GST AND CUSTOMS LAWS (MAJOR)	4	3-0-2

Course Objectives: The objective is to equip students with the principles and provisions of Goods and Services Tax (GST), which is, implemented from 2017 under the notion of One Nation, One Tax and One Market and to acquaint students with basic provisions of GST Law and basic working knowledge.

Course Learning Outcomes:

CO1: To enhance their skills in the area of principles of Goods and Services Tax valuations.

CO2: Understand the tax structure of India and adopt tax planning and tax management.

CO3: Adopt sound tax procedure and accurate assessment of tax.

CO4: Filing of various direct tax and indirect tax returns timely and manage tax.

CO5: Optimise Tax planning benefits for the organisation.

CO–PO–PSO Mapping Table

Scale Used:
1 = Low | 2 = Medium | 3 = High | "–" = No Mapping

Course Outcomes ↓	PO 1	PO 2	PO 3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	3	2	2	2	1	1	1	1	1	1	2	2	2	2	1	1
CO2	3	3	3	3	3	2	1	2	2	2	2	2	3	3	2	2
CO3	3	3	3	3	3	2	2	2	2	2	2	2	3	3	2	2
CO4	3	3	3	3	3	2	2	2	2	2	3	2	3	3	2	2
CO5	3	3	3	3	3	3	2	2	2	2	3	3	3	3	3	3

Course Inputs:

Unit I- Introduction to Goods and Services Tax (GST) (10 Lectures)

Introduction to GST : Introduction, Constitutional provisions regarding Taxation In India, Pre-GST Indirect Taxation Structure in India, What is GST, Need for GST in India, Overview and Genesis of GST in India, GST objectives, Scope of GST, Salient features of GST, GST and Centre-State Financial Relations, The Constitution (122nd Amendment) Bill, Constitutional Amendments required for introduction of GST Indirect Taxes subsumed Post GST : Principles for subsuming taxes under Goods & Services Tax (GST) in India,

Indirect Taxes and Levies subsumed in GST, Events that have led to the introduction of GST, Dual GST : Benefits of Dual GST, Structure Of Dual Model of GST , Key Features of Dual Model of GST, Benefits of implementing GST, Central GST – State/ Union Territory GST – Integrated GST and GST Cess, Pre-GST Regime Vs. GST Regime, Indirect Taxes

Unit II- GST ACTS: (Structure & Terminology) (15 Lectures)

Salient features of CGST Act, SGST Act (Odisha State), IGST Act, Meaning and Definition of various terms used under GST (Coverage- Provisions and Illustration)

Procedure Relating to Levy of, Collection and Exemption from, Tax Procedure relating to Levy of, Collection and Exemption from, Tax: (CGST & SGST)- Meaning and Scope of 'Supply' Under GST Law, Taxable Person, Time of Supply, Place of Supply and Value of Supply. Computation of Taxable Value and Tax Liability, Composition Scheme; Input Tax Credit; Procedure relating to Levy, Collection and Exemption Of IGST; Payment of Tax, TCS, TDS; Practical Problems. (Coverage- Provisions and Illustration)

Unit III- GST Council and regulatory framework (10 Lectures)

GST Council: Structure, Powers and Functions. Provisions for Amendments; Role of CBEC; Division of Administrative Powers; GST and Technology- GST Network, GST Eco System, GSP, ASP; National Anti-Profiteering Authority in GST; Compliance Rating.

Unit IV- Registration, Returns and Assessment (30 Practicals)

REGISTRATION - Persons liable for registration, Persons not liable for registration, Types: Compulsory registration, Voluntary registration, Deemed registration - Procedure For Registration, Special Provisions For Casual Taxable Persons and Non-Resident Taxable Persons; Classification of Goods And Services- HSN, SAC; Tax Invoice and Other Such Instruments In GST - Debit Note, Credit Note, Vouchers, Invoice; Accounts And Records; Return- Process of Return Filing, Furnishing Details of Outward Supplies and Inward Supplies, First Return, Claim of Input Tax Credit, Matching Reversal and Reclaim of Input Tax Credit, Annual Return and Final Return; Refund; Offences and Penalties; Assessment; Audit; Appeals and Revision.

Unit V : Customs Law (10 Lectures)

Basic concepts of customs law, Territorial waters, high seas, Types of custom Duties – Basis Duty, Countervailing Duties, Anti-Dumping Duty; Safeguard Duty, Valuation, Customs Procedures, Import & Export Procedures, Baggage laws; Exemptions from Customs Duty.

Skill Development Activities/Practical Exercise:

a) Group discussion/Debate

b) Quiz

c) PPT Presentation

d) Assignment writing

e) Seminars

Recommended Learning Resources

- **Textbooks:**

1. Swain AK and Agrawal – GST: Concepts and Applications, Himalayan Publishing House.
2. GST Manual:Taxman's Publication Ltd., New Delhi.

- **Reference Materials & Digital Resources:**

1. Mishra, Padhi and Bera – Text Books on GST & Practice, Vikash Publishing House Pvt. Ltd. New Delhi.
2. R.K. Jha and P.K. Singh, A Bird's Eye view of GST, 1st edn., (Hyderabad: Asia Law House; 2017
3. Sanjeet Sharma, GST and Indirect Taxes,V.K. Global Pub. Pvt. Ltd, New Delhi.
4. Sumit Dutt Majumder, GST in India, 2nd edn., (New Delhi: Centax Publications Pvt. Ltd., 2016/2017.
5. VS Datey: Indirect Tax Laws & Practice with special reference to GST Laws, Taxmann Publications Pvt. Ltd., Delhi

Note: Latest edition of books may be used.

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Enhances taxation knowledge, compliance skills, and legal awareness.
SDG 8	Decent Work and Economic Growth	Supports efficient tax systems, business compliance, and economic formalization.
SDG 9	Industry, Innovation and Infrastructure	Encourages tax-efficient trade, customs facilitation, and business growth.
SDG 10	Reduced Inequalities	Promotes equitable taxation and inclusive access to tax systems.
SDG 12	Responsible Consumption and Production	Supports tax compliance and sustainable trade practices.

SDG 16	Peace, Justice and Strong Institutions	Strengthens tax governance, transparency, accountability, and legal compliance.
SDG 17	Partnerships for the Goals	Encourages cooperation among taxpayers, regulators, and institutions.

Code	Course Title	Total Credits	L-T-P
CC30006	**FUNDAMENTALS OF INVESTMENT (MAJOR)**	**4**	**3-1-0**

Course Objectives: To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Course Outcomes: Students will able to:

CO1: Understand of investment decision-making, various types of investments including commodities, real estate, and financial assets, the functioning of the Indian securities market, market participants, trading of securities, security market indices, sources of financial information, the concept of return and risk, and the impact of taxes and inflation on returns.

CO2: Develop a comprehensive understanding of fixed income securities, including their characteristics, valuation, risk assessment, and role within investment portfolios.

CO3: Acquire proficiency in various approaches to equity analysis, enabling them to evaluate stocks effectively based on fundamental, technical, and quantitative methods.

CO4: Demonstrate proficiency in portfolio analysis techniques and understanding of financial derivatives, including their valuation, risk management, and strategic application in investment portfolios.

CO5: Develop a deep understanding of investor protection mechanisms, regulations, and ethical considerations, ensuring they can safeguard investor interests in financial markets.

CO–PO–PSO Mapping Table

Scale Used:

1 = Low | 2 = Medium | 3 = High | "–" = No Mapping

Course Outcomes ↓	PO 1	PO 2	PO 3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	2	3	2	1	2	2	2	2	2	3	3	2	2

CO2	3	3	3	3	3	2	2	2	2	2	2	2	3	3	2	2
CO3	3	3	3	3	3	2	2	2	2	2	2	2	3	3	3	2
CO4	3	3	3	3	3	3	2	2	2	2	3	2	3	3	3	3
CO5	3	3	2	3	2	3	2	2	2	2	3	3	3	3	3	3

Course Inputs:

Unit I: The Investment Environment (12 Lectures)

The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

Unit II: Fixed Income Securities (12 Lectures)

Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

Unit III: Approaches to Equity Analysis (12 Lectures)

Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation.

Unit IV: Portfolio Analysis and Financial Derivatives (12 Lectures)

a. Portfolio and Diversification, Portfolio Risk and Return;
b. Mutual Funds;
c. Introduction to Financial Derivatives; Financial Derivatives Markets in India

Unit V: Investor Protection (12 Lectures)

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.

Cross-Cutting Issues with Level of Integration and Components:

Skill Development Activities/Practical Exercise:

a) Group discussion/Debate

b) Quiz

c) PPT Presentation

d) Assignment writing

e) Seminars

Recommended Learning Resources

- **Textbooks:**

1. R.P. Rustogi, Fundamentals of Investment, Sultan Chand and Sons, New Delhi.

- **Reference Materials & Digital Resources:**

1. C.P. Jones, Investments Analysis and Management, Wiley, 8thed.
2. Mayo, An Introduction to Investment, Cengage Learning.
3. N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education
4. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education

Note: Latest edition of books may be used.

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Enhances investment literacy, analytical skills, and informed financial decision-making.
SDG 5	Gender Equality	Promotes inclusive financial participation and gender-sensitive investment access.
SDG 8	Decent Work and Economic Growth	Supports capital formation, investment efficiency, and economic growth.
SDG 9	Industry, Innovation and Infrastructure	Encourages investment in innovation, enterprise, and financial infrastructure.
SDG 10	Reduced Inequalities	Promotes financial inclusion and equitable investment opportunities.
SDG 12	Responsible Consumption and Production	Encourages responsible investing and prudent capital allocation.
SDG 16	Peace, Justice and Strong Institutions	Strengthens investor protection, transparency, and ethical market conduct.

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Code	Course Title	Total Credits	L-T-P
CC30008	**FINANCIAL STATEMENT ANALYSIS (MAJOR)**	**4**	**3-1-0**

Course Objectives: The course enables students to have an understanding of the information reported in the financial statements.

Course Outcomes: The student will be able to prepare financial reports and analyze the results by using different techniques of financial analysis.

After completion of this course, the students shall be able to:

CO1: Understand the concepts, objectives, and importance of financial statement analysis in business decision-making.

CO2: Analyze and interpret financial statements using comparative statements, common-size statements, and trend analysis.

CO3: Apply ratio analysis techniques to evaluate profitability, liquidity, solvency, and operational efficiency of business organizations.

CO4: Assess cash flow statements and fund flow statements to examine the financial position and performance of an organization.

CO5: Evaluate overall financial health and performance of organizations through integrated financial analysis for strategic decision-making.

CO–PO–PSO Mapping Table

3 = High, 2 = Medium, 1 = Low, "–" = No direct mapping

Course Outcomes ↓	PO 1	PO 2	PO 3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	2	2	1	1	1	1	1	2	2	2	2	1	1
CO2	3	3	3	2	3	2	1	1	2	2	2	2	3	3	2	2
CO3	3	3	3	3	3	2	2	2	2	2	2	2	3	3	2	2
CO4	3	3	3	3	3	2	2	2	2	2	2	2	3	3	3	2
CO5	3	3	3	3	3	3	2	2	2	2	3	3	3	3	3	3

Course Inputs:

Unit-I Introduction to Concepts of Financial Statements (10 Lectures)

Financial statement: Meaning, Nature, Significance, Objectives, Limitation. Types of Financial Statement: income statement, balance sheet, statement of retained earnings, fund flow statement, schedules. Accounting Policies: Regulation of Financial Accounting and Accounting Choices and Practices. Window dressing:

Meaning and Ways and means to check Wind Dressing.

Unit-II Analysis and Interpretation of Financial Statements: (12 Lectures)

Traditional Approaches Vs. Modern Approaches to financial statement analysis – Classification of financial statement analysis: based on modus operandi and based on materials used – Techniques of financial statement analysis: Comparative Statements, Common-size Statements, Trend Ratios. Problems encountered in Financial Statement analysis.

Unit-III Ratio Analysis: (12 Lectures)

Classification of ratios – Ratio formation – Ratio interpretation – Practical methods of ratio analysis: Time Series (intra firm) Analysis, Cross Sectional (inter firm) Analysis, Residual Analysis and Multivariate Analysis.

Unit-IV Multivariate Ratio Analysis (12 Lectures)

Concept, objectives, uses and limitations – Univariate analysis Vs. Multivariate ratio analysis Application of statistical tools in financial statement analysis.

Unit-V Corporate Reporting (14 Lectures)

Cash Flow statement Analysis (AS 3) and Statutory and Non-Statutory Reports, Integrated Reporting

Skill Development Activities/Practical Exercise:

a) Group discussion/Debate

b) Quiz

c) PPT Presentation

d) Assignment writing

e) Seminars

Recommended Learning Resources

- **Textbooks:**

1. Maheswari, S.N.: Management Accounting and Financial Control, New Delhi, Sultan Chand.
Myer, J.N.: Financial Statement Analysis, NJ, Prentice Hall.

- **Reference Materials & Digital Resources:**

1. Foster G. Financial Statements Analysis: Prentice Hall, New Delhi.
2. Foulke, R.A.: Practical Financial Statement Analysis, New York, McGraw-Hill.
3. Hendriksen, E.S.: Accounting Theory, New Delhi, Khosla Publishing House.
4. Institute of Chartered Accountants of India: Various Publications.
5. International Accounting Standards Committee: Various Publications

6. Kaveri, V.S.: Financial Ratios as Predictors of Borrowers' Health, New Delhi, Sultan Chand.
7. Lev, B.: Financial Statement Analysis – A New Approach, Englewood Cliffs, NJ, Prentice Hall.
8. Porwal, L.S.: Accounting Theory – An Introduction, New Delhi, Tata-McGraw-Hill

Note: Latest edition of books may be used.

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Enhances financial literacy, analytical ability, and decision-making competence.
SDG 8	Decent Work and Economic Growth	Supports efficient financial decisions and organizational performance.
SDG 9	Industry, Innovation and Infrastructure	Encourages financial evaluation for growth, innovation, and investment planning.
SDG 12	Responsible Consumption and Production	Promotes responsible financial reporting and prudent resource allocation.
SDG 16	Peace, Justice and Strong Institutions	Strengthens transparency, accountability, and ethical financial governance.

Code	Course Title	Total Credits	L-T-P
MC32002	**STOCK MARKET OPERATIONS (MINOR)**	**4**	**3-1-0**

Course Objectives: This course aim at giving a comprehensive understanding on the stock market operations in terms of its structure, trading, settlement procedures, processes and related components and the regulations, emerging challenges in the Indian stock market. This will enable to know about various financial products of the Primary market and Secondary Market .

Course Learning Outcomes: After completing this course the students will be able to:
CO1: Provide students with an understanding of the Indian Stock market structure, Indian Securities Market and Trading methods in India.
CO2: Explore the connection between the Listing and trading of securities in Indian stock Markets.
CO3: It throws light on the Fundamental Analysis and Technical Analysis of Indian stocks.
CO4: Analysis of Risk management, Exposore and margin limits in markets like BSE and NSE.
CO5: Understating of Developing indexes with the Agregative and Relative Methods.

CO–PO–PSO Mapping Table

3 = High, 2 = Medium, 1 = Low, "–" = No direct mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	3	2	1	–	2	–	–	–	1	1	–	2	3	2	1	–
CO2	3	3	2	–	2	–	–	–	1	1	–	2	3	3	2	–
CO3	3	3	3	1	2	–	–	–	1	2	–	2	3	3	3	1
CO4	3	2	3	2	2	–	–	–	1	2	–	2	3	2	3	2
CO5	3	3	2	1	2	–	–	–	1	1	–	2	3	3	2	1

Course Inputs:

Unit-I: Indian Securities Market: (15 lecture)

An overview of Indian Securities Market, Meaning, Functions, Intermediaries, Overview and regulatory framework of major stock exchanges in India, Role of Primary Market and Secondary market, Methods of floatation of capital, Overview and Problems of New Issues Market- IPOs, Investor protection in stock market, Recent trends in securities market, SEBI measures for primary market and secondary market.

Unit-II: Listing and Trading of Securities: (10 lectures, 5 lab)

Meaning, Merits and Demerits, Listing requirements, procedure, fee, Listing of rights issue, bonus issue, further issue, Listing and Delisting conditions of BSE and NSE.

Different trading systems, Share groups on BSE, Different types of settlements- Pay-in and Pay-out, Bad Delivery, Market segments, Market types, Order types and books, De-mat settlement, Meaning , Need and Features of OTCEI.

Unit -III: Analysis of Securities: (5 lectures, 10 lab)

Fundamental Analysis- Ratios and Technical Analysis- Charts

Unit-IV: Settlement of Securities: (8 lectures, 5 lab)

Market making, Factors inhibiting growth of OTCEI. Risk management system in BSE & NSE, Margins, Exposure limits, Surveillance system in BSE & NSE, Circuit breakers

Unit-V: Developing Index: (7 lecture, 10 lab)

Meaning, Purpose, and Consideration in developing index, Methods (Weighted Aggregate Value method, Weighted Average of Price Relatives method, Free-Float method), Stock market indices in India, BSE Sensex- Scrip selection criteria, Other BSE indices (briefly), NSE indices – S&P CNX Nifty- Scrip selection criteria

Skill Development Activities/Practical Exercise:

a) Group discussion/Debate

b) Quiz

c) PPT Presentation

d) Assignment writing

e) Seminars

Recommended Learning Resources

- **Textbooks:**

  1. Dr. L. Natarajan - Securities Laws & Market Operations, Margham Pub. Chennai.
  2.K.Natarajan, E.Gordon – Financial market & Services, Himalaya publishing House, Mumbai.
- **Reference Materials & Digital Resources:**

1. S.Gurusamy – Securities Laws & Market operations, Vijay Nichole Prints, Chennai.
2. Gupta L.C – Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi
3. MachiRaju.H.R – Working of Stock Exchange in India, New Age International.
4. Chandrate K.R; et al : Capital issue, SEBI & Listing; Bharat Publishing House
5. V.K . Bhaliya – Financial Derivatives – Risk Management, Sultan Chand ltd, New Delhi.
6. https://youtu.be/0Jmb6yqp0c8

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Enhances stock market literacy, analytical skills, and informed financial participation.
SDG 5	Gender Equality	Promotes inclusive access and participation in financial markets.
SDG 8	Decent Work and Economic Growth	Supports capital formation, efficient markets, and economic growth.
SDG 9	Industry, Innovation and Infrastructure	Encourages market innovation, fintech, and financial infrastructure development.
SDG 10	Reduced Inequalities	Promotes equitable investor access and financial inclusion.
SDG 12	Responsible Consumption and Production	Encourages prudent investing and responsible capital allocation.

SDG 16	Peace, Justice and Strong Institutions	Strengthens investor protection, transparency, and ethical market conduct.

Code	Course Title	Total Credits	L-T-P
EC32002	**ENVIRONMENT AND DEVELOPMENT (MINOR)**	**4**	**3-1-0**

Course Objectives: . This course focuses on economic causes of environmental problems. In particular, economic principles are applied to environmental questions and their management through various economic institutions, economic incentives and other instruments and policies. Economic implications of environmental policy are also addressed as well as valuation of environmental quality, quantification of environmental damages, tools for evaluation of environmental projects such as cost-benefit analysis and environmental impact assessments. Selected topicson international environmental problems are also discussed.

Course Learning Outcomes:

Upon the successful completion of this course, a student will be able to:

CO1: Get knowledge about the basic concepts of environmental economics.

CO2: Understand the causes and measures of theories of externalities.

CO3: Evaluate the implementation of environmental policies..

CO4: Identify the various environmental problems.

CO5: Analyze the objectives, policies and measurement of sustainable development.

CO–PO–PSO Mapping Table

3 = High, 2 = Medium, 1 = Low, "–" = No direct mapping

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	3	2	1	–	2	–	–	–	1	1	–	2	3	2	1	–

CO2	3	3	2	–	2	–	–	–	1	1	–	2	3	3	2	–
CO3	3	3	3	1	2	–	–	–	1	2	–	2	3	3	3	1
CO4	3	2	3	2	2	–	–	–	1	2	–	2	3	2	3	2
CO5	3	3	2	1	2	–	–	–	1	1	–	2	3	3	2	1

Course Inputs:

UNIT-I Introduction (12 lectures)

Meaning and basic concepts of Environmental economics. Relationship between environment and economic development.

UNIT-II The Theory of Externalities (12 lectures)

Pareto optimality and market failure in the presence of externalities; property rights and The Coase theorem.

UNIT-III The Design and Implementation of Environmental Policy (12 lectures)

Overview; Pigouvian taxes and effluent fees; tradable permits; choice between taxes and quotas under uncertainty; implementation of environmental policy.

UNIT-IV International Environmental Problems (12 lectures)

Environmental problems, economics of climate change, trade and environment, linkage between environment and ecology

UNIT-IV Poverty and Inequality: Definitions, Measures and Mechanisms (12 lectures)

Inequality axioms; a comparison of commonly used inequality measures; connections between inequality and development; poverty measurement; characteristics of the poor; mechanisms that generate poverty traps and path dependence of growth processes.

UNIT-V Sustainable Development (12 lectures)

Concepts; Objectives, methods or conditions, policy and measurement.

Skill Development Activities/Practical Exercise

a) Group discussion/Debate
b) Quiz
c) PPT Presentation
d) Assignment writing
e) Seminars

Recommended Learning Resources

- **Textbooks:**

1. Charles Kolstad, *Intermediate Environmental Economics*, Oxford University Press,

2nd edition, 2010.

2. Robert N. Stavins (ed.), *Economics of the Environment: Selected Readings*, W.W. Norton, 5th edition, 2005.

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Enhances environmental literacy, policy understanding, and sustainability awareness.
SDG 6	Clean Water and Sanitation	Addresses environmental management and sustainable use of water resources.
SDG 7	Affordable and Clean Energy	Promotes sustainable energy transitions and environmental policy awareness.
SDG 8	Decent Work and Economic Growth	Encourages sustainable development and environmentally responsible growth.
SDG 11	Sustainable Cities and Communities	Supports sustainable urban development and environmental planning.
SDG 12	Responsible Consumption and Production	Promotes efficient resource use and sustainable consumption practices.
SDG 13	Climate Action	Strengthens understanding of climate change and environmental policy responses.
SDG 15	Life on Land	Supports biodiversity conservation and sustainable land use.
SDG 16	Peace, Justice and Strong Institutions	Encourages effective environmental governance and policy implementation.

Code	Course Title	Total Credits	L-T-P
ET32002	**ACCOUNTING FOR ENTREPRENEURSHIP (MINOR)**	**4**	**3-1-0**

Course Objectives

The course aims to help learners coming from commerce background to acquire basic knowledge on financial accounting and to impart preliminary skills for recording various kinds of financial transactions.

Course Learning Outcomes

After the completion of the course, the learners will be able to:

CO1: Recognise the basic concept of accounting.

CO2: Demonstrate the accounting entries and prepare cash book and other accounts necessary while running a business.

CO3: Describe and prepare profit and loss account and balance sheet.

CO4: Interpret and prepare accounts based on accounting software.

CO5: Analyse information from company's annual report.

CO–PO–PSO Mapping Table

3 = High, 2 = Medium, 1 = Low, "–" = No direct mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	1	–	1	–	–	–	1	1	–	2	3	2	1	1	2
CO2	3	3	2	1	2	–	–	–	1	2	–	2	3	3	2	2	2
CO3	3	3	3	2	2	–	–	–	1	2	–	2	3	3	3	2	2
CO4	3	3	3	2	3	–	–	–	2	2	–	3	3	3	3	2	2
CO5	3	3	3	2	2	1	–	–	2	2	–	3	3	3	3	2	3

Course Inputs:

Unit I: Introduction to Accounting (10 hours)

Accounting – Meaning, Importance and Need, Its objectives and relevance to business establishments and other organisations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms, Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.

Unit II: Transactions and recording of transactions (10 hours)

Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions and Bank Reconciliation Statement.

Unit III: Preparation of Financial Statements (12 hours)

Fundamental Accounting Equation; Preparation of Trial Balance; Concept of revenue and Capital; Preparation of Trading and Profit & Loss Account, Balance Sheet and Cash Flow Statement

Receipts & Payments Account and Income Expenditure Account , Balance Sheet

Unit IV: Working Capital Management (14 hours)

Management of Working Capital, Management of Receivables, Management of cash; Cash budget, Management of collections and disbursement, Investment of Surplus cash, Sources of Long and Short termfinance, Agribusiness financing in India; classification and credit need in changing agriculture scenario; finance functions, investment financing, Risk and return concept &analysis , venture capital financing and its stages

Unit V: Company Accounts (14 hours)

Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report,

Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report

Financial Statements Exercises:-

The students are required to:

1. Evaluate the importance of accounting for any newly established start up.

2. Prepare bank reconciliation statement from the individual pass books.

3. Prepare Trading and Profit & Loss Account, Balance Sheet, and Cash Flow Statement collecting necessary data from any small business firms.

4. Prepare financial statements using appropriate software for any small business firm.

5. Download annual reports of business organisations from the websites and analyse its contents. Present salient features of the annual report using certain relevant ratios and content analysis

Recommended Learning Resources

1. **Textbooks:**

1. Gupta, R. L., & Radhaswamy, M. (2014). Financial accounting. Delhi, India: S. Chand Publishing.
2. Hatfield, L. (2019). Accounting basics. Amazon Digital Services LLC.
3. Horngren, C. T., Sundem, G. L., Elliott,J. A., & Philbrick, D. (2017). Introduction to financial accounting. (11th ed.). London, United Kingdom: Pearson Education.
4. Lal, J., & Srivastava, S. (2012). Financial accounting text & problems. Mumbai, India: Himalaya Publishing House.
5. Jain, S. P., & Narang, K. L. (2014). Financial accounting. Delhi, India: Kalyani Publishers.
6. Siddiqui, S. A. (2008). Book keeping & accountancy. Delhi, India: Laxmi Publications Pvt. Ltd.
7. Sehgal, D. (2014). Financial accounting. Delhi, India: Vikas Publishing House Pvt. Ltd.
8. Tulsian, P. C. (2007). Financial accounting. Delhi, India: Tata McGraw Hill Publishing Co. Ltd.
9. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial accounting. Delhi, India: Vikas Publishing House Pvt. Ltd.

- **Reference Materials & Digital Resources:**

1. Monga, J. R. (2017). Financial accounting: concepts and applications. (34th ed.). Delhi, India: Mayur Paperback Publishing.
2. Goyal, B. K., & Tiwari, H. N. (2021). Financial accounting. (9th ed.). Delhi, India: Taxmann Publication.
3. Mukharji, A., & Hanif, M. (2017). Financial accounting. (2nd ed.). Delhi, India: Tata McGraw Hill Publishing Co. Ltd.
4. Mukherjee, S., & Mukherjee, A. K. (2021). Financial accounting. (10th ed.). Oxford, United kingdom: Oxford University Press.

SDG Mapping with SDG Title and Contribution

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Enhances accounting literacy, entrepreneurial skills, and financial awareness.
SDG 8	Decent Work and Economic Growth	Supports entrepreneurship, business growth, and sound financial management.
SDG 9	Industry, Innovation and Infrastructure	Encourages innovation and efficient accounting systems for enterprises.
SDG 10	Reduced Inequalities	Promotes financial literacy and access to entrepreneurial accounting skills.
SDG 12	Responsible Consumption and Production	Encourages responsible accounting, resource tracking, and sustainable reporting.
SDG 16	Peace, Justice and Strong Institutions	Strengthens transparency, accountability, and ethical accounting practices.

Code	Course Title	Total Credits	L-T-P
MC32004	**CUSTOMER RELATIONSHIP MANAGEMENT (Double Major)**	**4**	**3-1-0**

Course Objective: Equip students with a comprehensive understanding of Customer Relationship Management (CRM), including its concepts, strategies, and applications across industries, to effectively manage customer relationships and enhance organizational performance.

Learning Outcomes

CO1. Students will demonstrate an understanding of the concept and significance of CRM, along with the values, processes, and strategies involved in building and maintaining customer relationships.

CO2. Students will be able to apply CRM principles to marketing activities, including customer interaction management, cross-selling, upselling, and measuring customer satisfaction.

CO3. Students will gain insights into how CRM intersects with supply chain management, including the profitability of customers, key account relationships, and the implementation of CRM in e-business environments.

CO4. Students will acquire skills in managing and analyzing customer data, including ethical and legal considerations, data warehousing, data mining techniques, and market basket analysis.

CO5. Students will understand the application of CRM in diverse industries such as banking, insurance, hospitality, and healthcare. They will be able to evaluate CRM tools, define functionalities, and manage conflicts in customer relationships effectively.

CO–PO–PSO Mapping Table

3 = High, 2 = Medium, 1 = Low, "–" = No direct mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	1	2	–	–	1	2	2	–	2	3	2	2	1	2
CO2	3	3	3	2	3	–	–	1	2	2	–	2	3	3	3	2	2
CO3	3	3	3	2	3	1	–	1	2	2	1	2	3	3	3	3	3

CO4	3	3	3	2	3	1	–	2	2	2	1	3	3	3	3	3	3
CO5	3	3	3	2	3	2	–	2	3	2	2	3	3	3	3	3	3

Course Input:

Unit 1:Introduction: (12 hours)

Customer Relationship management: Concept and significance of CRM, Values and Process, Acquiring customers, Strategies for building relationship, Customer Analysis, Customer Loyalty, Strategies to prevent defection and Recover lapsed Customer, Knowledge on purchase behaviour pattern, changing requirements of customers, developing partnership with customer, customer complaint monitoring, Developing total customer care programme.

UNIT-II.CRM in Marketing: (12 hours)

Customer Interaction Management, Cross Selling and Up selling, Customer life Cycle, Types of CRM, Call center, Cost analysis, Event based marketing, Customer Satisfaction measurement, E-CRM, CRM applications, Key e-CRM features, e-CRM tools, SFA, Call centre, web-based Customer Support, Data Warehouse and Datamining.

UNIT-IIISupply Chain management: (12 hours)

Customers profitability, Relationship with key accounts, Bonding for building Relationship, CRM implementation: Implementation steps, CRM links in e-Business - E-Commerce and Customer Relationships on the Internet - Enterprise Resource Planning (ERP), Supply Chain Management (SCM), Supplier Relationship Management (SRM), Partner relationship Management (PRM).

UNIT-IVCustomer Data Mining: (12 hours)

Managing and sharing customer data - Customer information databases Ethics and legalities of data use - Data Warehousing and Data Mining Concepts Data Analysis Market Basket Analysis (MBA), Click stream Analysis, Personalization and Collaborative Filtering.

UNIT- VApplication of CRM: (12 hours)

Application of CRM in different industries (Bank, Insurance, Hotel, Airlines, Hospital), Choosing CRM tools, Defining functionalities; Homegrown versus out-sourced approaches, managing customer relationships conflict, CRM development Team.

Skill Development Activities/Practical Exercise

f) Group discussion/Debate
g) Quiz

h) PPT Presentation
i) Assignment writing
j) Seminars

Recommended Learning Resources

- **Textbooks:**

1. Sheth, Parvatiyar, Shainesh, ‘ Customer Relationship Management,’ Tata McGraw Hill, New Delhi

2. Bhat K. Govinda, ‘Customer Relationship Management,’ Himalaya Publishing House, Mumbai

3. Peeru Mohaned &A.Sagadeven, ‘Customer Relationship Management’, Vikas Publishing House, Noida, New Delhi

4. Chatruvedi Mikash & Chaturvedi Abhinav, ‘Customer Relationship Management’,Excel Books

- **Reference Materials & Digital Resources:**

1. "Customer Relationship Management: Concepts and Technologies" by Francis Buttle (Wiley)

2. "CRM at the Speed of Light: Capturing and Keeping Customers in Internet Real Time" by Paul Greenberg (McGraw-Hill Education)

3. "Customer Relationship Management: A Strategic Approach" by Adrian Payne and Pennie Frow (Butterworth-Heinemann)

4. "Customer Relationship Management: Concepts and Cases" by V. Kumar and Werner Reinartz (Routledge)

5. "The New CRM Handbook: Customer Relationship Management Evolution or Revolution?" by Joe Peppard and Shaun Smith (Kogan Page)

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Enhances customer knowledge, communication, and relationship management skills.
SDG 5	Gender Equality	Promotes inclusive and equitable customer engagement practices.
SDG 8	Decent Work and Economic Growth	Supports customer-centric business growth and service excellence.

SDG 9	Industry, Innovation and Infrastructure	Encourages digital CRM systems and innovation in customer management.
SDG 10	Reduced Inequalities	Promotes fair customer treatment and inclusive service access.
SDG 12	Responsible Consumption and Production	Encourages responsible customer communication and ethical marketing.
SDG 16	Peace, Justice and Strong Institutions	Strengthens customer trust, transparency, and ethical data governance.

Code	Course Title	Total Credits	L-T-P
MC32006	**DIGITAL MARKETING (Double Major)**	4	3-1-0

Course Objectives:

In recent times, there has been a surge in the adoption of digital or electronic platforms, with an increasing number of brands opting for digital marketing to promote their businesses. Digital Marketing offers opportunities for various industries and brands, allowing room for experimentation and gaining a nuanced understanding of the market.Students will gain a comprehensive understanding of digital marketing principles, strategies, and tools. They will learn to apply this knowledge to create effective digital marketing assets, execute various digital marketing strategies, and analyze their impact on business objectives, thereby preparing them for successful careers in the digital marketing landscape.

Course Learning Outcomes: After completing this course, the students shall be able to:

CO1: Recall fundamental concepts and terminology related to digital marketing, including its evolution from traditional marketing methods.

CO2: Understand the digital marketing ecosystem, including platforms, tools, and techniques, and its impact on contemporary business practices.

CO3: Apply knowledge of digital marketing assets, such as branded assets, websites, and content creation, to develop effective marketing materials that align with organizational goals.

CO4: Analyze the effectiveness of various digital marketing strategies and promotions, such as SEO, social media marketing, and email marketing, in achieving marketing objectives.

CO5: Create comprehensive digital marketing campaigns utilizing diverse channels and assets, integrating strategies like SEM, video advertising, and social media marketing to expand brand value and reach.

CO–PO–PSO Mapping Table

3 = High, 2 = Medium, 1 = Low, "–" = No direct mapping

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO 1	3	1	1	–	1	–	–	–	1	1	–	2	3	2	1	1
CO 2	3	2	2	1	2	–	–	1	2	2	–	2	3	3	2	2
CO 3	3	3	3	2	3	1	–	2	2	2	1	2	3	3	3	2
CO 4	3	3	3	2	3	1	–	2	2	2	1	2	3	3	3	3
CO 5	3	3	3	3	3	2	–	2	3	3	2	3	3	3	3	3

Course Contents:

Unit I: Introduction:(12 Lectures)

Fundamentals of digital marketing. Moving from traditional to digital Marketing, Exposure to entire digital ecosystem which includes multiple platforms ranging from websites, to digital market places. The tools and techniques of influencing the potential customers in Digital manner are also explained.

Unit II: Digital Marketing Assets:(15 Lectures)

Digital Marketing Application and assets like Branded assets (logos, icons, acronyms), website, Video content (video ads, product demos), Images (info-graphics, product shots, company photos), Written content (blog posts, eBooks, product descriptions, testimonials) and Social media pages

Unit III:Digital Marketing Strategies and Promotions: (9 Lectures)

Multiple strategies such as Search Engine Optimization (SEO), Paid Search Advertising, Social Media Marketing, Content Marketing, Native Advertising, Email Marketing and Affiliate Marketing, Affiliate marketing, Display Advertising

Unit IV: Search Engine Marketing (SEM): (12 Lectures)

SEM activities performed on search engines, Paid search ads, Paid search advertising, PPC (pay-per-click) or PPC (pay-per-call) – some ads are introduced in this section. Social Media Marketing (SMM) SMM uses many platforms like Facebook, Twitter, Pinterest, Instagram, Google+, etc. The usage of various platforms is explained.

Unit V: Digital Marketing Channels andVideo Advertising:(12Lectures)

Intent Based- SEO, Search Advertising; Brand Based Display Advertising; Community Based-Social Media Marketing; Others Affiliate, Email, Content, Mobile. The concepts of Video Advertising using a video channel like YouTube or Vimeo are explained for purpose of expansion of brand value.

Recommended Learning Resources

- **Textbooks:**

1. Mankad, J. & Dishek, J., (2019), Understanding digital marketing strategies for online success, BPB Publications (August 26, 2019).

2. Digital Marketing: Strategy, Implementation, and Practice by Dave Chaffey, Fiona Ellis-Chadwick, Kevin Johnston, and Richard Mayer (Published by Pearson India)

1. **Reference Materials & Digital Resources:**

1. Moutusy Maity: Internet Marketing: A practical approach in the Indian Context: Oxford Publishing
2. Seema Gupta: Digital Marketing: Mcgraw Hill
3. Ultimate guide to digital Marketing by Digital Marketer
4. The Power of Digital Marketing: A Step-by-Step Guide to Boost Your Online Activity by Rajiv Dingra (Published by Macmillan India)
5. Social Media Marketing: Strategies for Engaging in Facebook, Twitter & Other Social Media by L. Jagadeesh (Published by McGraw Hill Education India)
6. Digital Marketing: A Practical Approach by Alan Charlesworth (Published by Wiley India)
7. https://youtu.be/vknb4HJreNE

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Enhances digital literacy, communication, and applied marketing skills.
SDG 5	Gender Equality	Promotes inclusive and equitable digital communication practices.
SDG 8	Decent Work and Economic Growth	Supports digital entrepreneurship, employability, and business growth.
SDG 9	Industry, Innovation and Infrastructure	Encourages digital innovation, online platforms, and technological adoption.
SDG 10	Reduced Inequalities	Promotes inclusive digital access and equitable brand communication.
SDG 12	Responsible Consumption and Production	Encourages ethical digital promotion and responsible consumer engagement.
SDG 16	Peace, Justice and Strong Institutions	Strengthens ethical digital governance, privacy, and responsible communication.

Code	Course Title	Total Credits	L-T-P
MC32008	**WEALTH MANAGEMENT**	4	3-1-0

Course Objectives: The course aims to provide students with a comprehensive understanding of wealth management principles, investment planning, financial products, risk management, taxation, retirement planning, and estate planning. It develops analytical and decision-making skills to design effective wealth management strategies, optimize financial resources, and achieve long-term financial security for individuals and organizations.

Course Outcomes

CO1 Explain the concepts, principles, and process of wealth management and financial planning.
CO2 Analyze various investment avenues and financial market instruments for investment decisions.
CO3 Apply portfolio management techniques and security analysis for effective wealth creation.
CO4 Evaluate tax planning and insurance strategies for financial security and wealth protection.
CO5 Develop retirement and estate planning strategies and understand emerging trends in wealth management.

CO–PO–PSO Mapping Table

3 = High, 2 = Medium, 1 = Low, "–" = No direct mapping

COs \ POs & PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	3	2	1	2	2	1	1	2	1	-	2	1	3	2	1	2
CO2	3	3	2	3	1	2	-	1	1	1	2	2	3	3	2	2
CO3	3	3	3	3	1	2	1	1	1	2	2	3	3	3	3	3
CO4	3	2	3	2	1	1	-	2	1	1	2	3	3	2	2	3
CO5	3	3	2	3	2	2	1	2	2	2	3	3	3	3	2	3

Course Inputs:

Unit I: Introduction to Wealth Management

Meaning, nature, scope, and objectives of wealth management; wealth management process and financial planning; role and functions of wealth managers; principles of investment and financial decision-making; concepts of risk and return analysis; time value of money; ethics in wealth management and professional responsibility.

Unit II: Investment Avenues and Financial Markets

Meaning and types of investments; investment alternatives including equity shares, debentures and bonds, mutual funds, bank deposits, post office savings schemes, gold, and real estate; introduction to financial markets; primary and secondary markets; stock exchanges in India; role of SEBI and investor protection measures.

Unit III: Portfolio Management and Security Analysis

Meaning, objectives, and process of portfolio management; portfolio selection and diversification; techniques of risk diversification; fundamental analysis and technical analysis; efficient portfolio management; introduction to capital market theory; portfolio revision and portfolio evaluation techniques.

Unit IV: Tax Planning and Insurance Planning

Meaning, objectives, and importance of tax planning; tax-saving instruments under income tax provisions; tax planning for individuals; meaning and significance of insurance planning; life insurance and general insurance; risk coverage and insurance policies; role of insurance in wealth protection and financial security.

Unit V: Retirement Planning and Emerging Trends in Wealth Management

Meaning and importance of retirement planning; retirement needs and financial security; pension plans and retirement schemes; estate planning and wealth transfer; digital wealth management and FinTech; sustainable and ethical investing; emerging trends and future prospects in the wealth management industry.

SDG Mapping with SDG Title and Contribution:

Relevant SDG	SDG Goal Title	Course Alignment
SDG 4	Quality Education	Develops financial literacy and informed financial planning skills among students.
SDG 8	Decent Work and Economic Growth	Enhances understanding of investment systems and economic growth opportunities.
SDG 9	Industry, Innovation and Infrastructure	Promotes analytical financial management and innovative investment practices.
SDG 1	No Poverty	Encourages financial security, risk management, and long-term financial stability.
SDG 12	Responsible Consumption and Production	Promotes sustainable investing, responsible financial planning, and ethical wealth management practices.

Code	Course Title	Total Credits	L-T-P
EC32004	**ECONOMIC DEVELOPMENT AND POLICY IN INDIA (Double Major)**	4	3-1-0

Course Objectives:

This course examines the economic development and policy landscape of India, focusing on key policies, challenges, and strategies for economic growth. It explores the evolution of India's development trajectory,

the role of government policies, and the impact of globalization and liberalization. Emphasis is placed on understanding the complexities of development issues and formulating evidence-based policy recommendations.

Course Learning Outcomes:

Upon completion of this course, students will:

CO1: Understand the evolution of India's economic development and policy framework.

CO2: Analyze the impact of government policies on economic growth, poverty, and inequality in India.

CO3: Evaluate the effectiveness of development strategies and policies in addressing socio-economic challenges.

CO4: Apply economic concepts and analytical tools to analyze real-world development issues in India.

CO5: Formulate evidence-based policy recommendations to promote inclusive and sustainable development in India.

CO–PO–PSO Mapping Table

3 = High, 2 = Medium, 1 = Low, "–" = No direct mapping

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	3	2	1	1	1	–	1	–	1	1	–	2	3	2	1	2
CO2	3	3	3	2	2	1	2	1	1	2	1	2	3	3	3	2
CO3	3	3	3	3	2	2	2	1	1	2	1	2	3	3	3	3
CO4	3	3	3	3	3	2	2	1	2	2	2	3	3	3	3	3
CO5	3	3	3	3	3	2	3	2	2	2	2	3	3	3	3	3

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Course Inputs:

Unit I: Economic Development in India (12 Lectures)

Examine the historical context and stages of India's economic development, including pre-independence and post-independence periods.

Unit II: Economic Reforms and Liberalization (12 Lectures)

Study the economic reforms and liberalization policies initiated in 1991 and their impact on India's economy, industry, and trade.

Unit III: Poverty, Inequality, and Social Development (12 Lectures)

Explore issues of poverty, inequality, and social development in India, including access to education, healthcare, and social protection.

Unit IV: Sectoral Policies and Industrial Development (12 Lectures)

Examine sectoral policies, including industrial, agricultural, and service sector policies, and their role in promoting economic growth and employment generation.

Unit V: Sustainable Development and Environmental Policy (12 Lectures)

Assess India's approach to sustainable development and environmental policy, including challenges related to climate change, pollution, and natural resource management.

Skill Development Activities/Practical Exercise:

a) Group discussion/Debate

b) Quiz

c) PPT Presentation

d) Assignment writing

e) Seminars

Recommended Learning Resources

- **Textbooks:**

1. Ahluwalia, M. S. (2002). Economic Development & Policy in India. Oxford University Press.

- **Reference Materials & Digital Resources:**

2. Basu, K. (2007). The Oxford Companion to Economics in India. Oxford University Press.

3. Dreze, J., & Sen, A. (2013). An Uncertain Glory: India and Its Contradictions. Penguin Books.

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 1	No Poverty	Examines poverty reduction policies and inclusive development strategies.

SDG 4	Quality Education	Enhances understanding of development policy and socio-economic analysis.
SDG 5	Gender Equality	Promotes gender-inclusive development and policy evaluation.
SDG 8	Decent Work and Economic Growth	Supports growth-oriented policy analysis and employment generation.
SDG 10	Reduced Inequalities	Addresses inequality, redistribution, and inclusive development.
SDG 13	Climate Action	Integrates sustainability and climate-sensitive development policy.
SDG 16	Peace, Justice and Strong Institutions	Strengthens governance, accountability, and institutional development.
SDG 17	Partnerships for the Goals	Encourages collaborative and evidence-based development policy approaches.

Code	Course Title	Total Credits	L-T-P
EC32006	**MONEY AND FINANCIAL MARKET (Double Major)**	4	3-1-0

Course Objectives:

This course provides an overview of money and financial markets, examining their structure, functions, and role in the economy. It explores the concepts of money supply, monetary policy, and the functioning of financial institutions. Emphasis is placed on understanding the interactions between monetary policy, financial markets, and economic activity.

Course Learning Outcomes:

Upon the successful completion of this course, a student will be able to:

CO1: Understand the functions and characteristics of money, as well as the determinants of money supply.

CO2: Analyze the role of central banks in controlling the money supply and implementing monetary policy.

CO3: Evaluate the structure and operations of financial markets, including money markets, bond markets, and stock markets.

CO4: Assess the impact of monetary policy on interest rates, inflation, and economic activity.

CO5: Apply financial market concepts to analyze real-world financial events and developments.

CO–PO–PSO Mapping Table:

3 = High, 2 = Medium, 1 = Low, "–" = No direct mapping

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	3	2	1	1	1	–	–	–	1	1	–	2	3	2	1	1
CO2	3	3	3	2	2	1	–	1	1	2	1	2	3	3	3	2
CO3	3	3	3	2	3	1	–	1	1	2	1	2	3	3	3	2
CO4	3	3	3	3	3	2	–	2	1	2	1	2	3	3	3	3
CO5	3	3	3	2	3	2	–	2	2	2	1	3	3	3	3	3

Course Inputs:

Unit I: Introduction to Money and Financial Markets (12 Lectures)

Examine the functions and characteristics of money, types of financial assets, and the role of financial intermediaries. Discuss the importance of financial markets in channeling funds between savers and borrowers.

Unit II: Money Supply and Monetary Policy (12 Lectures)

Study the determinants of money supply, the money multiplier process, and the role of central banks in controlling the money supply. Analyze the objectives, tools, and transmission mechanisms of monetary policy.

Unit III: Financial Markets and Instruments (12 Lectures)

Explore the structure and operations of money markets, bond markets, and equity markets. Discuss the characteristics of different financial instruments, including treasury bills, bonds, stocks, and derivatives.

Unit IV: Interest Rates and Risk Management (12 Lectures)

Examine the determination of interest rates in financial markets and the relationship between interest rates and bond prices. Discuss risk management techniques, including diversification, hedging, and derivatives.

Unit V: Monetary Policy and Economic Activity (12 Lectures)

Assess the impact of monetary policy on interest rates, inflation, exchange rates, and economic growth. Analyze the challenges and limitations of monetary policy in stabilizing the economy.

Skill Development Activities/Practical Exercise:

a) Group discussion/Debate

b) Quiz

c) PPT Presentation

d) Assignment writing

e) Seminars

Recommended Learning Resources

- **Textbooks:**

1. Mishkin, F. S., & Eakins, S. G. (2015). Financial Markets and Institutions (8th ed.). Pearson.

- **Reference Materials & Digital Resources:**

1. Frederic S. Mishkin (2009). The Economics of Money, Banking, and Financial Markets (10th ed.). Addison Wesley.

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Enhances financial literacy, monetary understanding, and analytical competence.
SDG 5	Gender Equality	Promotes inclusive financial participation and equitable financial access.
SDG 8	Decent Work and Economic Growth	Supports efficient financial intermediation and economic stability.
SDG 9	Industry, Innovation and Infrastructure	Encourages financial innovation and institutional market development.
SDG 10	Reduced Inequalities	Promotes financial inclusion and equitable access to financial systems.
SDG 16	Peace, Justice and Strong Institutions	Strengthens financial governance, regulation, and institutional accountability.
SDG 17	Partnerships for the Goals	Encourages coordination among financial institutions and policy stakeholders.

Code	Course Title	Total Credits	L-T-P
EC32008	**PUBLIC FINANCE (Double Major)**	4	3-1-0

Course Objectives: This course explores the principles and practices of public finance, focusing on government revenue, expenditure, and fiscal policy. It examines the role of government in the economy, the allocation of resources through taxation and spending, and the impact of fiscal policy on economic outcomes. Emphasis is placed on understanding the rationale for government intervention, the design of tax and expenditure policies, and the evaluation of fiscal sustainability.

Course Learning Outcomes:

Upon the successful completion of this course, a student will be able to:

CO1: Understand the role and functions of government in the economy, including its revenue-raising and expenditure responsibilities.

CO2: Analyze the principles and theories of taxation, including the incidence and efficiency effects of different tax policies.

CO3: Evaluate the impact of government spending programs on resource allocation, income distribution, and economic growth.

CO4: Assess the effectiveness and efficiency of fiscal policy measures in achieving macroeconomic objectives such as stabilization and growth.

CO5: Apply economic analysis to evaluate fiscal sustainability, intergovernmental fiscal relations, and public debt manageme

CO–PO–PSO Mapping Table:

3 = High, 2 = Medium, 1 = Low, "–" = No direct mapping

CO \ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	3	2	2	1	1	1	3	1	2	1	2	2	3	2	2	1
CO2	2	3	3	1	1	1	3	1	1	1	3	2	3	3	2	2
CO3	2	3	3	1	1	1	3	1	1	1	3	2	3	3	3	2
CO4	2	3	2	2	1	2	3	2	2	2	3	3	2	3	2	2
CO5	2	3	3	2	2	2	3	1	3	2	3	3	3	3	3	3

Course Inputs:

Unit I: Introduction to Public Finance (12 Lectures)

Examine the role and functions of government in the economy, the principles of taxation, and the theories of public expenditure. Discuss the rationale for government intervention in markets and the concept of market failure.

Unit II: Taxation and Revenue Policies (12 Lectures)

Study the principles of taxation, including tax incidence, equity, efficiency, and administrative considerations. Analyze different types of taxes, such as income taxes, consumption taxes, and property taxes, and their impact on behavior and economic outcomes.

Unit III: Government Expenditure and Budgeting (12 Lectures)

Explore the determinants of government spending, including public goods, merit goods, and transfer payments. Discuss the budgeting process, public investment decisions, and the evaluation of government programs.

Unit IV: Fiscal Policy and Macroeconomic Stabilization (12 Lectures)

Assess the role of fiscal policy in stabilizing the economy, including discretionary and automatic stabilizers. Analyze the effectiveness and limitations of fiscal policy measures in addressing inflation, unemployment, and business cycles.

Unit V: Public Debt and Fiscal Sustainability (12 Lectures)

Examine the implications of public debt, including its financing, management, and sustainability. Discuss the intergenerational equity issues associated with public debt accumulation and the challenges of fiscal consolidation.

Skill Development Activities/Practical Exercise:

a) Group discussion/Debate

b) Quiz

c) PPT Presentation

d) Assignment writing

e) Seminars

Recommended Learning Resources

- **Textbooks:**

1. Rosen, H. S., & Gayer, T. (2017). Public Finance (10th ed.). McGraw-Hill Education.

- **Reference Materials & Digital Resources:**

1. Musgrave, R. A., & Musgrave, P. B. (1989). Public Finance in Theory and Practice (5th ed.). McGraw-Hill Education.

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 1	No Poverty	Supports redistributive policies and poverty-focused public expenditure.
SDG 4	Quality Education	Enhances understanding of fiscal systems, taxation, and public policy.
SDG 5	Gender Equality	Promotes gender-responsive budgeting and equitable fiscal policy.
SDG 8	Decent Work and Economic Growth	Supports fiscal policy for employment, investment, and growth.
SDG 10	Reduced Inequalities	Addresses redistribution, progressive taxation, and inclusive fiscal systems.
SDG 16	Peace, Justice and Strong Institutions	Strengthens fiscal governance, accountability, and institutional effectiveness.
SDG 17	Partnerships for the Goals	Encourages intergovernmental coordination and cooperative fiscal governance.

Code	Course Title	Total Credits	L-T-P
ET32004	**ENTREPRENEURIAL MARKETING (Double Major)**	4	3-1-0

Course Objectives:

The aim is to provide students with a condensed yet thorough understanding of entrepreneurial marketing. Through a combination of theoretical concepts and practical applications, students will learn to identify market opportunities, conduct effective market research, develop innovative marketing strategies, and leverage digital platforms for business growth. By mastering product development, branding, and digital marketing techniques, students will be equipped to navigate the challenges of entrepreneurship and drive success for startups and small businesses.

Course Learning Outcomes:

CO1. Understand the role of entrepreneurial marketing in the economy and the importance of innovation in marketing strategies for startups.

CO2. Master market research techniques to identify target markets, segments, and positioning strategies.

CO3. Develop products aligned with customer needs, iterate based on feedback, and establish strong brand identities.

CO4. Gain proficiency in digital marketing fundamentals, including content, social media, SEO, and e-commerce strategies.

CO5. Learn to track and analyze key marketing metrics, utilize analytics tools, and optimize campaigns for entrepreneurial success.

CO–PO–PSO Mapping Table:

3 = High, 2 = Medium, 1 = Low, "–" = No direct mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	2	1	1	3	1	2	3	1	2	3	2	2	2
CO2	2	3	3	2	1	1	2	1	1	2	3	3	3	2	3	2
CO3	2	3	3	2	1	2	3	2	1	3	2	2	3	1	2	3
CO4	2	2	2	2	3	2	2	1	2	2	2	2	3	3	2	2
CO5	2	3	3	2	3	2	2	1	3	2	3	3	2	3	2	2

Course Inputs:

Unit I: Introduction to Entrepreneurial Marketing (12 Lectures)

Concept- Entrepreneurship and Marketing; Introduction to entrepreneurship and its role in the economy; Definition and scope of marketing in the context of entrepreneurship; Importance of entrepreneurial marketing for startups and small businesses; Entrepreneurial Mindset and Innovation; Developing an entrepreneurial mindset; Understanding the role of innovation in marketing; Case studies of successful entrepreneurial ventures and their innovative marketing strategies

Unit II: Market Research and Analysis for Entrepreneurs (12 Lectures)

Market Research Methods: Introduction to market research and its importance for entrepreneurs; Qualitative and quantitative research methods; Conducting market surveys, interviews, and focus groups; Market

Segmentation and Targeting: Understanding market segmentation and its significance; Target market selection and positioning strategies; Case studies on effective market segmentation and targeting by entrepreneurs

Unit III: Product Development and Branding (12 Lectures)

Product Development Strategies: Concept of product development in entrepreneurial marketing; Identifying customer needs and preferences; Developing minimum viable products (MVPs) and iterating based on customer feedback; Branding and Brand Management: Importance of branding for startups and small businesses; Creating a brand identity and brand positioning; Building brand equity through consistent messaging and customer experience

Unit IV: Digital Marketing for Entrepreneurs (12 Lectures)

Digital Marketing Fundamentals: Overview of digital marketing channels and platforms; Developing a digital marketing strategy for startups; Content marketing, social media marketing, and search engine optimization (SEO); E-commerce and Online Selling: Setting up an online store or e-commerce platform; Managing online sales channels and fulfillment processes; Leveraging digital marketing tools for e-commerce success

Unit V: Marketing Metrics and Analytics (12 Lectures)

Key Marketing Metrics: Identifying and tracking key performance indicators (KPIs) in marketing; Measuring customer acquisition, retention, and lifetime value; Interpreting marketing data to make informed decisions; Marketing Analytics and Optimization: Introduction to marketing analytics tools and software; Analyzing data to optimize marketing campaigns and strategies; conversion rate optimization, and continuous improvement

Recommended Learning Resources

1. **Textbooks:**

1. Entrepreneurial Marketing: An effectual approach; Edwin J. Nussen; Second Edition
2. Entrepreneurship; Rajeev Roy; Oxford Publication; Second Edition
3. Principles of Marketing; Philip Kotler, Gary Armstrong; Pearson publications; Fourteenth Edition
4. Entrepreneurial Marketing; Philip Kotle

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Enhances entrepreneurial marketing literacy, creativity, and digital skills.
SDG 5	Gender Equality	Promotes inclusive branding and equitable entrepreneurial opportunities.
SDG 8	Decent Work and Economic Growth	Supports entrepreneurship, innovation, and startup-led economic growth.

SDG 9	Industry, Innovation and Infrastructure	Encourages innovation, digital entrepreneurship, and market development.
SDG 10	Reduced Inequalities	Promotes inclusive market access and customer-centric innovation.
SDG 12	Responsible Consumption and Production	Encourages responsible marketing and sustainable product communication.
SDG 16	Peace, Justice and Strong Institutions	Strengthens ethical communication, transparency, and consumer trust.

Code	Course Title	Total Credits	L-T-P
ET32006	**INDUSTRIAL VISIT AND SEMINAR PRESENTATION (Double Major)**	4	2-0-2

Course Objectives:

1. To provide an insight regarding internal working of companies
2. Understand that theoretical knowledge is not enough to be a successful business man
3. Aim to go beyond academics
4. Provide students a practical perspective of the work place
5. To prepare the report and give presentation on the visit

Course Outcomes:

CO1: Able to develop maximum technical knowledge and insights into the internal working of the companies

CO2: Able to understand practical experiences regarding the management of a company

CO3: Able to distinguish theoretical learning into practical experience.

CO4: Develop the qualities like integrity and leadership

CO 5 : Able to manage with industry exposure

CO–PO–PSO Mapping Table:

3 = High, 2 = Medium, 1 = Low, "–" = No direct mapping

CO \ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	3	2	2	2	1	2	2	3	2	3	3	2	3	2	3	2
CO2	2	2	3	3	1	2	2	3	2	3	3	2	2	3	3	2
CO3	2	3	3	2	1	2	2	2	3	2	3	2	3	2	2	3
CO4	2	2	3	3	1	3	3	3	2	3	2	2	2	3	2	2
CO5	2	2	2	3	1	2	3	3	2	3	3	2	2	2	3	3

The students will visit at least 10 Micro/small/medium enterprises/ incubations centre/ start ups/ SHGs/NGO/ Individual household entrepreneurs and prepare reports on the functioning of these enterprises. They need to prepare a compendium on the same and give presentation after submission of the reports. The reports must contain the followings.

1. Organization profile

2. Functioning of Business

3. Finance/HR/Production/Marketing Activities

4. Problems/Obstacles

5. SWOT Analysis

6. Future Challenges and growth

7. Suggestions

8. Conclusions

There are 40 marks for industrial visit and 30 marks for report writing and 30 marks for its presentation.

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Enhances experiential learning, practical exposure, and professional competence.
SDG 5	Gender Equality	Promotes inclusive workplace understanding and gender-sensitive professionalism.
SDG 8	Decent Work and Economic Growth	Supports employability, workplace readiness, and industrial exposure.
SDG 9	Industry, Innovation and Infrastructure	Encourages understanding of industrial systems, innovation, and business operations.

SDG 12	Responsible Consumption and Production	Promotes awareness of sustainable industrial practices.
SDG 16	Peace, Justice and Strong Institutions	Strengthens integrity, professionalism, and ethical workplace conduct.
SDG 17	Partnerships for the Goals	Encourages academia–industry collaboration and experiential partnerships.

Code	Course Title	Total Credits	L-T-P
ET32008	**NEW VENTURE PLANNING (Double Major)**	4	3-1-0

Course Objectives:

The curriculum aims at giving exposure to students regarding different aspects of setting up a new business. After completing the course student should be able to develop an understanding of the process of identifying various sources of new business ideas of products and services. The understanding of this paper will help them to examine, evaluate and approach different sources of finance, the nature of marketing effort and to develop a comprehensive business plan.

Learning Outcomes:

CO 1: To ignite the minds of students through generating ideas for entrepreneurial creativity to build up path ways to a new venture business plan.

CO 2: To give idea about policy packages provide through effective market research

CO 3: To know the process of identifying various sources of new business ideas of products and services

CO 4 : To know the nature of marketing effort and to develop a comprehensive business plan

CO 5: To develop the Marketing Plan

CO–PO–PSO Mapping Table:

3 = High, 2 = Medium, 1 = Low, "–" = No direct mapping

CO \ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	2	2	1	3	2	2	3	2	2	3	2	2	2
CO2	2	3	3	2	2	2	2	1	2	3	2	3	2	2	1	2
CO3	2	3	3	2	1	3	2	1	2	3	3	2	3	1	3	2

CO4	2	3	3	3	2	2	3	2	2	3	3	3	3	3	2	3
CO5	2	3	3	2	3	2	3	1	2	3	3	3	3	3	2	2

Course Inputs:

UNIT-I: Starting new Ventures (10 hours)

Introduction to Ventures and Opportunity identification: Meaning of new venture, types, importance, opportunity identification, sources, process of opportunity identification , techniques for generating ideas, entrepreneurial imagination and creativity

UNIT-II: Methods to Initiate Ventures (10 hours)

The pathways to new ventures for entrepreneurs, creating new ventures, acquiring an established venture: advantages of acquiring an ongoing venture. Examination of key issues. Franchising how a franchise works, franchise law. Evaluating the franchising opportunities

UNIT-III: Legal Challenges in Setting up Business (12 hours)

Intellectual property protection: patents, trademarks, and copyrights. Requirements and procedure for filing a patents, trademark, and copyright. Legal acts governing businesses in India. Identifying form of organization: sole proprietorship, partnership, limited liability partnership and company.

UNIT-IV: Entrepreneurial Capital (14 hours)

Importance of finance in new ventures, overview of financial requirments for new ventures at different stages, sources of financing for Indian Entrepreneurs, Evaluating the venture capitalist and Financing stages. Bank funding. Government policy packages. Angel investors.

UNIT-V: The Marketing aspects of New Ventures (14 hours)

Developing a marketing plan: customer analysis, sales analysis and competition analysis. Market research. Sales forecasting. Evaluation. pricing decision. Business description marketing: market niche and market share. Research design and development. operations. management. finances. critical risk. Harvest strategy .milestone schedule.

Suggested case studies: Case studies related to business or startups in e-commerce, services, retailing, travel and hospitality.

Recommended Learning Resources

- **Textbooks:**

1. Arun Sahay and V. Sharma, Entrepreneurship – New Venture creation

2. Jeffery A. Timmons and Stephen Spinelli , New Venture Creation – (McGraw Hill Higher Education)

3. Sapna Bansal and Tony Stephen Lawson (JP)- New Venture Planning,2018, jsr

Note: Latest edition of books should be used.

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Enhances entrepreneurial knowledge, creativity, and applied business skills.
SDG 5	Gender Equality	Promotes inclusive entrepreneurial participation and equal opportunity.
SDG 8	Decent Work and Economic Growth	Encourages venture creation, employment generation, and economic growth.
SDG 9	Industry, Innovation and Infrastructure	Supports innovation, startup development, and entrepreneurial ecosystems.
SDG 10	Reduced Inequalities	Promotes inclusive access to entrepreneurial opportunities.
SDG 12	Responsible Consumption and Production	Encourages sustainable and responsible venture development.
SDG 16	Peace, Justice and Strong Institutions	Strengthens ethical entrepreneurship and responsible business governance.

SEMESTER VII (Single Major)

(Without Research/With Research)

Code	Course Title	Total Credits	L-T-P
SR40001	**Social Research Methodology (Major)**	4	3-1-0

Course Objectives:

To infuse the idea of understanding the environment through social research employing the moralities for driving into the findings accurately. .

Course Learning Outcomes: On successful completion of this course the student shall be able to:

CO1: Understand the role and responsibilities of a Researcher.

CO2: Formulate the research problem and research design.

CO3: Design research plan and collect relevant data applying sampling techniques.

CO4: Develop data collection process, manage fieldwork and to report research findings.

CO5: Communicate the results to society at large and follow up and report the findings of the research with suggestions and apply the research ethics in the research process.

CO–PO–PSO Mapping Table

3 = High, 2 = Medium, 1 = Low, "–" = No direct mapping

CO \ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	3	2	3	2	1	2	2	1	2	3	2	3	3	1	2	2
CO2	3	3	3	2	2	2	2	1	2	3	3	2	3	2	3	2
CO3	2	3	3	2	2	2	2	2	3	3	3	2	3	3	3	2
CO4	2	3	3	3	3	2	2	2	3	3	3	2	3	3	2	3
CO5	2	2	3	3	2	3	3	1	3	2	3	3	3	2	2	3

Course Inputs:

UNIT I: Social Research: **(12 Lectures)**

Research Objective, Types of Research: Basic, Applied, Historical and Empirical, case study research. Steps in Social Research: Steps of research, Formulation of research problem, Literature review, Writing a research proposal, Synopsis writing.

UNIT II: Research Design: **(12 Lectures)**

Research design: Meaning, Definition and Features, Types of research design: Exploratory, Descriptive/Diagnostic, Experimental Sampling Design: Sampling: Concept, Types: Random, stratified, proportionate, quota, cluster or multistage, purposive and systematic sampling.

UNIT III:Methods of Data Collection: **(12 Lectures)**

Methods of primary data collection: Observation, Schedule, Questionnaire, Interview, Case study, Focused Group discussion (FGD), Participatory rural appraisal (PRA), Guidelines and methods for collection of secondary data.

UNIT IV: Statistical Analysis: (12 Lectures)

Frequency distribution and graphical presentation; Descriptive Statistics: Mean, Median, Mode, Standard Deviation; Co-relation and regression. Hypothesis : Research hypothesis, Testing of Hypothesis, t, F,Z, ANOVA and Chi-Square tests.

UNIT V:Report Writing: (12 Lectures)

Format/structure of research report, Techniques of report writing, Bibliography, Referencing. Research and Publication Ethics

Recommended Learning Resources

- **Textbooks:**

1. Kothari, C. R.(2020) Research Methodology, Methods and Techniques –Wiley Eastern Limited – New Delhi.

- **Reference Materials & Digital Resources:**

1. Ahuja, Ram (2018), Research Methods. Jaipur: Rawat Publication.
2. Dash, P.R. (2017). Research Methodology using SPSS, Vrinda Publications, New Delhi.
3. Grbich, C. (2014). New Approaches in Social Research. London, Sage Publications.
4. Gupta, C.B and Gupta, V.(2019) An Introduction to Statistical Methods, New Delhi: Vikas Publishing House PVT Ltd
5. Seale, C. (2018). Social Research Methods: A Reader. London, Routledge.
6. Swain A.K.P.C (2018), " A Text book of Research Methodology", Kalyani Publications
7. Wlliam G. Zicmund (2018), Business Research Methods, S. Chand and Company Ltd.
8. https://youtu.be/1i5CQuNUS3k

Note: Latest edition of the text books should be used.

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Enhances research knowledge, analytical ability, and evidence-based learning skills.
SDG 5	Gender Equality	Promotes gender-sensitive research practices and inclusive data collection methods.
SDG 8	Decent Work and Economic Growth	Supports business research, innovation, entrepreneurship, and informed managerial decision-making.
SDG 9	Industry, Innovation and Infrastructure	Encourages research-driven innovation and use of technology in business analysis.

SDG 10	Reduced Inequalities	Promotes inclusive and unbiased research for diverse social and economic groups.
SDG 12	Responsible Consumption and Production	Encourages ethical research practices and sustainable business decision-making.
SDG 16	Peace, Justice and Strong Institutions	Strengthens ethical conduct, transparency, accountability, and integrity in research.
SDG 17	Partnerships for the Goals	Encourages collaborative research, fieldwork, and knowledge sharing among stakeholders.

Code	Course Title	Total Credits	L-T-P
CC-40003	**Strategic Management (Major)**	4	3-1-0

Course Objectives:

The students should able to understood the Conceptual Framework of Business Strategies to sustain in an economy.

Course Outcomes: After completion of this paper student should be able to demonstrate the acquisition of

CO1: Understand the role of Strategic Management and the concepts of Strategy and identify approaches to Strategic Decision Making

CO2: Evaluate the various levels at which Strategy exist namely Corporate, Business and Functional level.

CO3: Analyze how organizations make decisions in response to rapid changes that occur due to environmental changes.

CO4: Evaluate the internal and external analyses of an organization's capabilities to sustain

CO5: Formulate realistic strategies and develop implementation plan to execute strategies

CO–PO–PSO Mapping Table

Mapping Scale

- **3** – High Correlation
- **2** – Moderate Correlation
- **1** – Low Correlation
- Blank – No Correlation

COs \ POs & PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	3	2	1	1	1	2	1	2	1	2	1	2	3	2	1	2
CO2	3	3	2	2	1	2	1	2	2	2	2	2	3	3	2	2
CO3	3	3	3	2	2	2	1	2	2	2	2	3	3	3	2	2
CO4	3	3	2	3	2	2	1	2	2	2	2	3	3	3	3	2
CO5	3	3	3	3	2	2	2	3	3	3	2	3	3	3	3	3

Course Inputs:

UNIT-I Introduction: **(12 Lectures)**

Meaning and Attributes of Sound strategy, Basic features of strategic management, Fundamentals of strategic decision, Approaches to strategic decision making, Role and limitations of strategic management. Bench Marking, Sequence of strategic management process and their implications, Strategists involved for strategic management; Board of Directors, Chief Executive Officer, Corporate Planning staff, Managers, Consultants, Limitations of strategic management process.

UNIT-II Basic of Strategy: **(12 Lectures)**

Variants of stability strategy, Features of expansion strategy, variants of growth strategy, Diversification strategy, Retrenchment strategy, Turnaround strategy, Divestment strategy. Liquidation Strategy, Mergers and Acquisition, Meaning of Strategic Choice, Factors influencing strategic choice, Approaches to strategy formulation.

UNIT-III Strategic Analysis and Choice: (12 Lectures)

Environmental threat and opportunity profile (ETOP)-Organizational capability profile-strategic advantages profile- Corporate portfolio analysis- SWOT analysis- Synergy and Dysergy- GAP analysis,Porter's five forces model of competition- Mc-Kinsey's Framework-GE 9 cell model- Distinctive competitiveness-Selection of matrix.

UNIT-IV Strategy Implementation: (12 Lectures)

Issues in Implementation-Project implementation, procedural implementation- Resource Allocation-Budgets-Organization structure, Matching structure and strategy-Behavioural Issues-Leadership Style, Corporate culture-Values-Power-Social Responsibilities-Ethics-Building a capable organization-Functional issues-Functional plans and policies-Financial, Marketing operation and Personnel plans and policies .

UNIT-V Strategy Evaluation and Control: (12 Lectures)

Concepts, Strategic and Operational Control, barriers, Role, Participants in Control Process, Techniques of strategic Evaluation and Control

Recommended Learning Resources

- **Textbooks:**

1. Business Policy and Strategic Management Sukul Lomash and P.K.Mishra,Vikash Publishing House Pvt. Ltd.

2. Strategic Management Text and Cases Dr. C,N. Sontakki, Kalayani Publisher

3. Business Policy and Strategic Management. P.Subba Rao, Himalaya Publishing House

- **Reference Materials & Digital Resources:**

1. Business Policy,Azhar Kazmi, S.Chand and Co. New Delhi
2. Strategic Management: Concepts and Cases, Upendra Kachru, Excel Books.
3. Strategic Planning: Formulation of Corporate strategy–V.S. Ramaswamy, S.Namakumari- Macmillan Publishing House Ltd.
4. Strategic Management. – Francis Cherunilum, Himalaya Publishing House, Mumbai
5. Text book of Strategic Management, U.C. Mathur, Macmillan Publishers India Ltd

Swayam Link- https://onlinecourses.nptel.ac.in/noc24_mg112/preview
Note: Latest edition of the textbooks should be used.

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Builds strategic thinking, analytical capability, and managerial competence.
SDG 5	Gender Equality	Encourages inclusive leadership and diversity in strategic management.
SDG 8	Decent Work and Economic Growth	Supports business growth, competitiveness, and strategic employment generation.
SDG 9	Industry, Innovation and Infrastructure	Promotes innovation, strategic transformation, and competitive advantage.
SDG 12	Responsible Consumption and Production	Encourages sustainable strategy and responsible resource allocation.
SDG 13	Climate Action	Integrates environmental scanning and climate-responsive strategic planning.
SDG 16	Peace, Justice and Strong Institutions	Strengthens governance, accountability, and ethical strategic leadership.

SDG 17	Partnerships for the Goals	Promotes collaboration, alliances, and stakeholder-based strategic partnerships.

Code	Course Title	Total Credits	L-T-P
CC40005	**ORGANISATIONAL BEHAVIOUR (MAJOR)**	4	3-1-0

Course Learning Objectives:

The Objective of this course is to help students understand the Conceptual Framework of Interpersonal and Organizational Behaviour.

Course Outcome: After completion of this paper student will be able to -

- Understand the Concepts of Organizational Behavior
- Have a Better Insight about Leadership Concept, Styles, and Theories
- Know the Basics of Interpersonal and Organizational Communication
- Learn about Group Dynamics, Team Spirit Development, and Motivation Theories
- Develop Competence on Sources and Types of Organizational Conflicts and their Resolution.

CO–PO–PSO Mapping Table:

COs \ POs & PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	3	2	1	1	1	2	1	2	2	2	1	2	3	2	1	2
CO2	3	2	2	1	1	3	1	2	3	3	1	2	3	3	2	2
CO3	3	2	2	2	1	3	2	2	3	3	1	2	3	3	2	2
CO4	3	3	2	2	1	3	2	2	3	2	2	2	3	3	3	2
CO5	3	3	3	2	1	3	2	3	3	3	2	3	3	3	3	3

Course Inputs:

UNIT-I Organizational Behavior: (Lecturers-12 Hrs.)

Organizational Behavior- Concept , Significance and theories. Relationship between Management and Organizational Behavior; Attitudes; Perception; Learning; Personality.Organizational culture and climate

UNIT-II Leadership and Motivation (Lecturers-12 Hrs.)

Meaning, importance and styles of Leadership, Leadership theories, Contingency theory of leadership, transformational leadership, Motivation- Concept, significance, theories (Need hierarchy, Two-factor, Theory XY, ERG theory, Transactional analysis.

UNIT-III Interpersonal and Organizational Communication: (Lecturers-12 Hrs.)

Concept of Two-way Communication; Communication Process; Barriers to Effective Communication;Types of Organizational Communication; Improving Communication; Interpersonal Behaviour and Transactional Analysis in Communication, work force diversity and cross culture organizational behaviour, Organisational structure.

UNIT-IV Group Dynamics and Team Development: (Lecturers-12 Hrs.)

Interpersonal and Group Behaviour,Group Dynamics- Definition and Importance, Types of Groups, Group Formation, Group Development, Group Composition, Group Performance Factors; Group Decision Making Merits and Demerits, Team building,

UNIT-V Organizational Conflict: (Lecturers-12 Hrs.)

Sources, Patterns, Levels, and Types of Conflicts; Traditional and Modem Approaches to Conflict; Functional and Dysfunctional Organizational Conflicts; Resolution of Conflict, Organizational justice and whistle blowing. Stress management- Meaning, causes, symptom, Coping up with Stress, Techniques and Strategies, Stress management in the workplace.

Recommended Learning Resources

- **Textbooks:**
  1. S.S. Khanka-, Organizational Behaviour, SChand
  2. Prasad L. M., Organizational Behaviour, Sultan Chand
  3. Organizational Behavior-K. Aswathapa
  4. Organisation theory and Behaviour- S.K. Gupta & R. Joshi, Kalyani Publisher.

- **Reference Materials & Digital Resources:**

1. O.P. Rai,Organisation Behaviour, Wisdom Publication (Varanasi)
2. Stephen P. and Mary Coulter, Management: Robbins, Pearson Education, Delhi.
3. Newstrom, John W, and Keith Davis, Organizational Behavior, Tata McGraw-Hill, New Delhi.
4. NY. Shukla, Madhukar, Understanding Organisations: Organisation Theory and practice in India, Pearson Education, Delhi.
5. https://youtu.be/HKe0e7-epIA

Note: Latest edition of the text books should be used.

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Develops behavioural knowledge, communication skills, and leadership competence.
SDG 5	Gender Equality	Promotes workplace equality, diversity, and gender-sensitive organizational behaviour.
SDG 8	Decent Work and Economic Growth	Supports healthy workplace culture, employee motivation, and organizational productivity.
SDG 10	Reduced Inequalities	Encourages inclusivity, respect, and fairness in organizational settings.
SDG 12	Responsible Consumption and Production	Promotes responsible workplace conduct and ethical organizational practices.
SDG 16	Peace, Justice and Strong Institutions	Strengthens conflict resolution, ethical behaviour, and organizational harmony.
SDG 17	Partnerships for the Goals	Encourages teamwork, collaboration, and collective organizational success.

Code	Course Title	Total Credits	L-T-P
CC40007	**CORPORATE REPORTING AND ESG (Major)**	4	3-1-0

Learning Objectives

The course aims to help learners to know issues in Social Accounting and Reporting and how these issues can be reported more transparently and responsibly.

Course Learning Outcomes

After completion of the course, learners will be able to:

CO 1: To Enables and familiar with various fundamentals and legal requirements of Corporate Reporting

CO 2: To Converse with various types of reports published by Indian Corporate Sector.

CO 3: To Compare Conventional Accounting System with Social Accounting and analyse Corporate Social Accounting.

CO 4: To evaluate the impact of corporate activities at the National and Global Levels.

CO 5: To acquire knowledge on analysis and interpretation of various financial reports

CO–PO–PSO Mapping Table:

COs \ POs & PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	3	2	1	1	2	2	1	3	1	2	2	2	3	2	1	2
CO2	3	3	2	2	2	2	1	3	2	2	2	2	3	3	2	2
CO3	3	3	2	2	2	3	2	3	2	2	2	3	3	3	3	2
CO4	3	3	3	3	2	3	2	3	2	2	3	3	3	3	3	3
CO5	3	3	3	3	3	2	1	3	2	3	3	3	3	3	3	3

Course Inputs:

UNIT I: GAAP AND ACCOUNTING STANDARDS (Lecturers-12 hrs)

Accounting Standards – Concepts, Generally Accepted Accounting Principles in India , Overview of Accounting Standards (AS) , International Financial Reporting Standards , Over View of Ind AS, need for convergence in international regulatory frameworks of financial reporting standards. desirability, feasibility and implications of global financial reporting convergence using International Financial Reporting Standards (IFRS). , Differentiate between rules-based and principles-base accounting standards; the merits and demerits of international convergence of financial reporting standards;

Developments of Financial Reporting Objectives, qualities of Financial Report, Conceptual Framework of Financial Reporting by ICAI 2000, Provisions of Financial Reporting under Companies Act, 2013 Annual Report: Concept, objectives and contents.

UNIT II: Ind AS (Lecturers-12 hrs)

Needs, objectives and limitations of accounting standards, standard setting in India-process and difficulties, Overview of AS, IFRS and IndAS, Convergence of a with IFRS, IND-AS and its principles Applicability in brief IndAS-1, 2, 7, 10, 12, 16, 24, 32, 36, 101 and 107. Detailed IndAS-108- Segment Reporting- Objectives,

benefits, limitations applicability, Bases of segmentation, identifying, reportable segments, Disclosures in segment report, IndAS-34- Interim reporting objectives, applicability, contents, Recognition and measure, SEBI guidelines in Interim report.

UNIT III: Corporate Responsibility Approach for Reporting ((Lecturers-12 hrs)

Social Accounting Historical Development & Evolution of Social Accounting. Rationale for Social Accounting. Definitions of Social Accounting, Responsibility Accounting, Objectives & Scope of Social Accounting. Role & Importance. Social Accounting in India. Approaches, Challenges in Social Accounting. Theories of Social Accounting (Stakeholder, Legitimacy, Institutional).

Social Performance Indicators. Corporate Social Responsibility, CSR Reporting Framework in Companies Act 2013. Sustainability Reporting. Triple Bottom Line. SEBI Guidelines on Business Responsibility & Sustainability Reporting. Stakeholder Engagement and Reporting. Need for Corporate Social Reporting. International accounting standards, frameworks, and guidance – SASB, GRI, SDG

UNIT IV: Corporate Reporting on Environmental Impact (Lecturers-12 hrs)

Corporate Environmental Accounting, Environmental Accounting Methods, Environmental Management Accounting and Environmental Audit. Carbon Accounting, Carbon footprint calculation and reduction strategies. Environmental Performance Indicators, Rationale for Environmental Accounting. Importance of environmental accounting in sustainable development. Triple Bottom Line Reporting, CSR Reporting and Green Accounting, SEBI Guidelines on Business Responsibility & Sustainability Reporting. Need & Significance of Environmental Reporting Standards, GRI, SASB, BR&SR. Green Energy Stocks & ESG Index

UNIT-V: Recent Trends in financial reporting (Lecturers-12 hrs)

Contents and types of audit report, Qualified and Unqualified report; National Financial Reporting Authority. Fair Value Measurement, Integrated Reporting (IR) Business Responsibility Reporting: applicability, contents, disclosure and SEBI guidelines. Shareholders Reporting: applicability, contents and discloser.

Corporate Governance Reporting: Concepts, benefits, elements, disclosures of corporate governance and chairman's report as they relate to a company's annual report; Value added report- concepts and importance, preparation of VAS, concept of EVA statement, MVA statement.

Recommended Learning Resources

- **Textbooks:**

1. Dey SK, Panda AK , Nanda S K, Corporate Reporting in India ,Himalaya Publishing House, Mumbai
2. Das Gupta, N.: Accounting Standard: Indian & International, Sultan Chand, N. Delhi

- **Reference Materials & Digital Resources:**

1. Jawaharlal, Accounting Theory and practice, Himalaya,Publishing House 2010

2. Narayanswamy R.: Financial Accounting: A Managerial Perspective. PHI, New Delhi,

3. Lal Jawahar.: Corporate Financial Reporting Theory and Practice. Taxman, New Delhi,

4. Vijaykumar M P.: First lesson to Accounting Standards, Snow White, Delhi,

5. Porwal L S.: Accounting Theory- an Introduction, TMG, New Delhi.

6. Ghosh, Goyale & Maheshwari.: Accounting Theory. Wiley Eastern

Note: Latest edition of the text books should be used.

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Enhances reporting knowledge, analytical ability, and disclosure literacy.
SDG 5	Gender Equality	Promotes gender disclosure, diversity reporting, and inclusive corporate governance.
SDG 8	Decent Work and Economic Growth	Supports responsible corporate growth, transparent reporting, and stakeholder confidence.
SDG 9	Industry, Innovation and Infrastructure	Encourages innovation in reporting systems, integrated reporting, and ESG analytics.
SDG 10	Reduced Inequalities	Promotes inclusive reporting, social disclosures, and equitable stakeholder representation.
SDG 12	Responsible Consumption and Production	Encourages responsible production, sustainability disclosures, and ethical reporting.
SDG 13	Climate Action	Integrates climate disclosures, carbon accounting, and environmental sustainability reporting.
SDG 16	Peace, Justice and Strong Institutions	Strengthens transparency, accountability, governance, and ethical reporting systems.
SDG 17	Partnerships for the Goals	Promotes stakeholder engagement, integrated reporting, and collaborative sustainability goals.

Code	Course Title	Total Credits	L-T-P
MC42001	**BEHAVIOURAL FINANCE (Minor)**	4	3-0-2

Course Objectives:

- The propose of this course is to introduce the students to the new field of mental accounting and behvioural finance
- Student will deal with major implication of human psychology for financial decision maker and for financial markets
- Upon completion of this course students will be able to have a good understanding of the major concepts and topics of mental accounting and behvioural finance

Course Learning Outcomes: After completing this course, the students shall be able to:

CO1: Learn and understand the new field of mental accounting and behavioural finance.

CO2: learn and understand the Rationality in Investing decision

CO3: Know the Statistical Methodology for capturing the effect of external influence onto stock market returns

CO4: Understand the challenges of behaviourallist

CO5: Explore all the Dimensions of Mental Accounting

CO–PO–PSO Mapping Table:

Mapping Scale

- **3** – High Correlation
- **2** – Moderate Correlation
- **1** – Low Correlation
- Blank – No Correlation

COs \ POs & PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	3	2	1	1	2	2	1	2	1	2	1	2	3	2	1	2
CO2	3	3	2	2	2	2	1	2	2	2	2	2	3	3	2	2
CO3	3	3	3	3	2	2	1	2	2	2	2	3	3	3	3	2
CO4	3	3	2	2	2	3	2	3	2	2	2	3	3	3	3	3
CO5	3	3	3	2	2	2	1	3	2	3	2	3	3	3	3	3

Course Inputs:

UNIT I: Introduction of BehaviouralFinance: (Lecturers-9 hrs, Exercise-6hrs)

Introduction: Overview, History of Behavioural Finance; Transition from standard finance to behavioural finance, Are financial market efficient? Limits to arbitrage- Fundamentals Risk, Noise Trader risk, Implementation cost, evidence of limits to arbitrage.

UNIT II: Biases and Beliefs (Lecturers-9 hrs, Exercise-6hrs)

Cognitive biases, beliefs and heuristics- Preferences: Prospects Theory, Ambiguity aversion, Loss aversion, Framing, Non-consequentialism: Disjunction Effect, Self-deception, Neuro-Finance (introduction only); Mental Accounting, Self-control, Regret avoidance and Cognitive dissonance, Representativeness and Availability, Anchoring and Belief perseverance, Overconfidence, Optimism and wishful thinking, Overreaction and conservatism, Self-attribution, Regency bias

UNIT III: Psychological aspects (Lecturers-9 hrs, Exercise-6hrs)

Endowment effect, Disposition effect, reference price effect, Herd Behaviour, hindsight, winners' curse, cognitive dissonance, familiarity bias, status quo bias, law of small numbers, information overload

UNIT IV: Investor Behaviour (Lecturers-9 hrs, Exercise-6hrs)

External factors and investor behaviour: Fear & Greed in Financial Market, Emotions and financial markets: geomagnetic storm, Statistical methodology for capturing the effects of external influence onto stock market returns

UNIT V: Behavioural Corporate Finance (Lecturers-9 hrs, Exercise-6hrs)

Empirical data on dividend presence or absence, ex–dividend day behaviour. Timing of good and bad corporate news announcement. Systematic approach of using behavioural factors in corporate decision–making. Neurophysiology of risk–taking. Personality traits and risk attitudes in different domains.

Recommended Learning Resources

- **Textbooks:**

1. Sinha PK-Himalaya :Behavioural Finance

2. Suchitra Singh and Batt, Vikas: Behavioural Finance

- **Reference Materials & Digital Resources:**

1. Value Investing and Behavioural Finance, Parag Parikh, TMH
2. Understanding Behavioural Finance, Cengage
3. Bihavioural Finance, Chandra, Mc GrawHILL
4. Forbes, William (2009), Behabioural Finance , Wiley

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Develops financial literacy, analytical thinking, and behavioural understanding in finance.
SDG 5	Gender Equality	Examines gender differences in financial behaviour and investment decision-making.
SDG 8	Decent Work and Economic Growth	Supports informed investment decisions, efficient markets, and financial well-being.
SDG 9	Industry, Innovation and Infrastructure	Encourages financial innovation, behavioural analytics, and fintech applications.
SDG 10	Reduced Inequalities	Promotes inclusive financial understanding and behavioural insights across investor groups.
SDG 12	Responsible Consumption and Production	Encourages responsible investing, rational financial choices, and sustainable financial behaviour.
SDG 16	Peace, Justice and Strong Institutions	Strengthens ethical market conduct, transparency, and responsible financial decision-making.

Code	Course Title	Credit	L-T-P
EC42001	**Economics of Gender (Minor)**	4	3-0-2

Course Objectives:

Gender biases in societal practices and development policies have resulted in persistent gender inequalities. It is increasingly being realized that mitigating such inequalities and enhancing women's capabilities and

entitlements are crucial to the overall development of the country. This paper would provide students an understanding of the nature of the economic role of women and their contribution to the national economy.

Course Learning Outcomes:

Upon the successful completion of this course, a student will be able to:

CO1: Understand the importance and concepts of women studies.

CO2: Develop an idea on demography of female population.

CO3: Explore appropriate knowledge on concept and analysis of women's work.

CO4: Critically examine the factors affecting decision making by women.

CO5: Evaluate the effectiveness of government policies and planning on gender and its governance.

CO–PO–PSO Mapping:

Mapping Scale

- **3** – High Correlation
- **2** – Moderate Correlation
- **1** – Low Correlation
- Blank – No Correlation

COs \ POs & PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4
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CO3	3	3	2	2	1	3	2	3	2	2	2	3	3	3	2	2
CO4	3	3	3	2	2	3	3	3	3	2	2	3	3	3	3	3
CO5	3	3	3	3	2	3	3	3	3	3	2	3	3	3	3	3

Course Inputs:

UNIT-I Importance and concepts of women studies **(Lecturers-9 hrs, Exercise-6hrs)**

Women in patriarchal and matriarchal societies. Economic basis and functioning of patriarchy in developed and LDCs- particularly India; Gender bias in the theories of value, distribution, and population.

UNIT-II Demographic Aspects **(Lecturers-9 hrs, Exercise-6hrs)**

Demography of female population: Age structure, mortality rates, and sex ratio- Causes of declining sex ratios and fertility rates in LDCs and particularly India - Theories and measurement of fertility and its control;

Women and their access to nutrition, health, education, and social and community resources, and their impact on female mortality and fertility, economic status, and work participation rate.

UNIT-III Conceptualization of Women's Work (Lecturers-9 hrs, Exercise-6hrs)

Concept and analysis of women's work: Valuation of productive and unproductive work; visible and invisible work; paid and unpaid work; economically productive and socially productive work.

UNIT- IV Women in Decision Making (Lecturers-9 hrs, Exercise-6hrs)

Factors affecting decision making by women; property rights, access to and control over economic resources, assets; power of decision making at household, class, community level; Economic status of women(in the urban & rural context) and its effect on work-participation rate, income level, health, and education in developing countries and India.

UNIT-V Gender Planning, Development Policies and Governance (Lecturers-9 hrs, Exercise-6hrs)

Gender and development indices; mainstreaming gender into development policies; Gender planning techniques; Gender sensitive governance; Paradigm shifts from women's well being to women's empowerment; Concept of women empowerment, Democratic decentralization (Panchayats) and women's empowerment in India.

Skill Development Activities/Practical Exercise

a) Group discussion/Debate
b) Quiz
c) PPT Presentation
d) Assignment writing
e) Seminars

Recommended Learning Resources

- **Textbooks:**

1. Agarwal, B. (1994). A Field of One's Own: Gender and Land Rights in South Asia, Cambridge Univ. Press, Cambridge.

- **Reference Materials & Digital Resources:**

1. Amsden, A.H. (ed.). (1980). The Economics of Women and Work, Penguin, Harmondswosrth

2. Baud, I.S.A. (1992). Forms and Production and Women's Labour: Gender Aspects of Industrialization in India and Mexico, Sage Publications, New Delhi.

3. Boserup, E. (1970), Women's Role in Economic Development, George Allen and Unwin, London

4. Desai, N. and M. K. Raj (Eds.) (1979), Women and Society in India, Research Centre for Women Studies, SNDT University, Bombay.

5. Government of India (1974), Towards Equality-Report of the Committee on the Status of Women in India, Department of Social Welfare, Ministry of Education and Social Welfare,New Delhi

6. Jhabwala, R. and R.K. Subramanya (eds.). (2000). The Unorganized Sector: Work Security and Scial Protection, Sage Publications, New Delhi.

7. Krishnaraj, N., R. M. Sudarshan and A. Shariff (1999), Gender, Population and Development, Oxford University Press, New Delhi.

8. Narasimhan, S. (1999). Empowering Women: An Alternative Strategy from Rural India, Sage Publications, New Delhi.

9. Patel, Vibhuti (2002) Women's Challenges of the New Millennium, Gyan Publications, Delhi

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 1	No Poverty	Highlights women's economic participation and poverty reduction through empowerment.
SDG 4	Quality Education	Enhances gender literacy, awareness, and socio-economic understanding.
SDG 5	Gender Equality	Promotes women's empowerment, gender justice, and equal opportunities.
SDG 8	Decent Work and Economic Growth	Examines women's work, labour participation, and inclusive economic growth.
SDG 10	Reduced Inequalities	Addresses structural inequalities affecting women and marginalized groups.
SDG 16	Peace, Justice and Strong Institutions	Encourages gender-sensitive governance, justice, and inclusive institutions.
SDG 17	Partnerships for the Goals	Supports collaborative policy and institutional approaches to gender development.

Code	Course Title	Credit	L-T-P

ET42001	**SOCIAL ENTREPRENEURSHIP (Minor)**	4	3-0-2

Course Objectives:

The purpose of this course is to acquaint the students with desirability, processes and feasibility of social entrepreneurship in the social framework of India and to enable them to find social entrepreneurship as an alternative occupational choice.

Course Learning Outcomes

After completion of the course, learners will be able to:

CO1. Recognise the symbiotic relationship between entrepreneurship and economic development.

CO2. Discuss the fundamentals of social entrepreneurship.

CO3. Identify opportunities in the social sector.

CO4. Discuss social dimensions to entrepreneurship.

CO5. Discuss success stories on social entrepreneurship in India.

CO–PO–PSO Mapping Table:

Mapping Scale

- **3** – High Correlation
- **2** – Moderate Correlation
- **1** – Low Correlation
- Blank – No Correlation

COs \ POs & PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5
CO1	3	2	1	1	1	3	2	3	2	2	1	2	3	2	1	2	1
CO2	3	3	2	2	1	3	2	3	2	2	2	2	3	3	2	2	1
CO3	3	3	3	2	2	3	2	3	2	2	2	3	3	3	3	2	2
CO4	3	3	2	2	2	3	3	3	3	2	2	3	3	3	3	3	2
CO5	3	3	3	3	2	3	3	3	3	3	2	3	3	3	3	3	3

Course Inputs :

Unit I: The Entrepreneurial Society (10 hours)

The symbiotic relationship between entrepreneurship and economic development; Social entrepreneurship in global context vis-à-vis India; Growth of social entrepreneurship impetus for entrepreneurship-push and pull factors.

Unit II: Fundamentals of Social Entrepreneurship (12 Hours)

Meaning, forms and need for social entrepreneurship in contemporary societies; Corporate Social Responsibility (CSR) and social entrepreneurship-linkages; Cases of corporate promotion of social entrepreneurship in India; Governmental and non-governmental efforts in the promotion of social entrepreneurship; Future prospects of social entrepreneurship.

Unit III: Developing a Framework for Opportunity Identification in Social Sector (12 Hours)

Factors that create opportunity; Hobbies, work experience, internet, service sector; Market gap analysis of emerging social arena; Opportunity identification process- project feasibility study of social enterprises, sequence of analysis of project feasibility.

Unit IV: Social Dimension to Entrepreneurship (14 Hours)

Role of mentors, role models, tolerance for failure; Family support for initiating formation of social sector enterprises; Start ups in the social concept; Role of government in contributing to growth of 1stgeneration social entrepreneurs.

Unit V: Indian Experiences (14 hours)

Success stories on social entrepreneurship- case studies of Indian social entrepreneurs; Entrepreneurial failures and coping with it; Case studies of entrepreneurial failures in social sector; Cultural support for failures (some cases of entrepreneurial success and failures and lesson learnt- with recent examples, recent start ups in social sector).

relationship between entrepreneurship and economic development in India. fundamentals of social entrepreneurship, and evaluate certain related case studies. Identify the possible opportunities in the Indian social sector.

Recommended Learning Resources

- **Textbooks:**

1. Bansal, R. (2011). I Have a Dream-The inspiring Stories of 20 social entrepreneurs who found new ways to solve old problems. Ahmedabad, India: Westland Books
2. Berger, B. (1992). The Culture of Entrepreneurship. Delhi, India: Tata-McGraw Hill Publishing Company Ltd.

3. Bornstein, D. (2007). How to change the world: Social entrepreneurs and the power of new ideas. Oxford, United Kingdom: Oxford University Press.
4. Yunus, M. (2011). Building Social Business: The New Kind of Capitalism that Serves Humanity's most pressing Needs. New York, United States: BBS, Public Affairs.

- **Reference Materials & Digital Resources:**

1. Kaplan, J. M. (2003). Patterns of Entrepreneurship. Hoboken, United States: John Wiley & Sons Inc.
2. Scarborough, N. M. (2016). Essentials of entrepreneurship and small business management. United States: Pearson.

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 1	No Poverty	Promotes entrepreneurial solutions for poverty alleviation and livelihood generation.
SDG 4	Quality Education	Builds entrepreneurial knowledge, innovation, and problem-solving ability.
SDG 5	Gender Equality	Encourages women-led enterprises and inclusive entrepreneurial participation.
SDG 8	Decent Work and Economic Growth	Supports job creation, inclusive growth, and sustainable enterprise development.
SDG 9	Industry, Innovation and Infrastructure	Encourages innovation-driven social enterprise models and inclusive infrastructure solutions.
SDG 10	Reduced Inequalities	Promotes inclusive entrepreneurship for marginalized and underserved communities.
SDG 11	Sustainable Cities and Communities	Supports community-based enterprises and local sustainable development.
SDG 12	Responsible Consumption and Production	Encourages sustainable production and socially responsible enterprise practices.
SDG 17	Partnerships for the Goals	Promotes collaboration among communities, institutions, and stakeholders for social impact.

DOUBLE MAJOR (MINOR)

Code	Course Title	Credit	L-T-P
MC42003	**PERFORMANCE MANAGEMENT (Double Major)**	4	3-0-2

Course Objectives

Provides a comprehensive understanding of performance management processes and practices in organizations. Students will explore the theories, techniques, and tools used to measure, evaluate, and improve individual and organizational performance. Emphasis will be placed on aligning performance management with organizational goals and fostering employee development and engagement.

Course learning Outcomes

CO 1. Understand the significance and historical evolution of performance management, recognizing associated challenges.

CO 2. Develop skills in performance planning, including goal setting and designing effective appraisal programs.

CO 3. Conduct performance evaluations proficiently using diverse rating scales and criteria, and identify areas for employee development.

CO 4. Recognize the importance of linking performance management with rewards and recognition, exploring both financial and non-financial incentives.

CO 5. Explore contemporary techniques like Balanced Scorecard and Six Sigma to improve organizational performance and address ineffective practices.

CO–PO–PSO Mapping Table:

Mapping Scale

- **3** – High Correlation
- **2** – Moderate Correlation
- **1** – Low Correlation
- Blank – No Correlation

COs \ POs & PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	3	2	1	1	1	2	1	2	2	2	1	2	3	2	1	2
CO2	3	3	2	2	1	2	1	2	3	3	1	2	3	3	2	2
CO3	3	3	3	2	2	2	1	2	3	3	2	2	3	3	3	2
CO4	3	3	2	2	2	3	2	3	3	3	2	3	3	3	3	3
CO5	3	3	3	3	3	2	2	3	3	3	3	3	3	3	3	3

Course Inputs:

UNIT- I Performance Management **(Lecture- 12 hours)**

Introduction and significance of performance management; Objectives and benefits of performance management; Historical evolution and contemporary approaches to performance management; Role of performance management in achieving organizational goals; Challenges and limitations of performance management systems; Performance Planning ;Performance Appraisal -Performance Mentoring .

UNIT – II Planning Performance (Lecture- 12 hours)

Performance Appraisal – Employer and Employee perspective, performance appraisal versus performance management and merit rating. Identifying performance dimensions, KPA's and performance planning, Performance Appraisal process. Developing an effective appraisal program. Issues in appraisal design.

UNIT- III Performance Evaluation and Development (Lecture- 12 hours)

Conducting performance evaluations: Frequency and timing; Performance rating scales and criteria: Graphic rating scales, behaviorally anchored rating scales (BARS), and critical incident technique (CIT); Performance improvement plans (PIPs) and corrective action; Individual development planning (IDP): Identifying training and development needs; Career development discussions and succession planning

Unit IV Performance Management and Rewards (Lecture- 12 hours)

Linking performance management with rewards and recognition; Types of rewards: Financial vs. non-financial incentive; Pay for performance: Merit-based pay, bonuses, and incentives;Employee recognition programs: Appreciation, awards, and celebrations; Ethical considerations in performance management and rewards allocation

UNIT – V Improving Performance (Lecture- 12 hours)

Identifying sources of ineffective performance; Performance Diagnosis- factors that influence performance, legal issues in Performance Appraisal; Strategies to improve performance; Balanced Scorecard – HR Scorecard - Business Process Reengineering - McKinsey 7Sframework - Lean Management - Quality management systems, Six-sigma practices, Quick Response Manufacturing.

Recommended Learning Resources

- **Textbooks:**

1. Performance Management, Systems and Strategies- Dipak Kumar Bhattacharyya- New Delhi: Pearson
2. Performance Management - Uday Kumar Haldar -Publisher: PHI Learning Pvt. Ltd.
3. Performance Management: Strategies and Practices" - Subba Rao -Publisher: Himalaya Publishing House
4. Performance Management: Changing Behavior that Drives Organizational Effectiveness- Aubrey C. Daniels and James E. Daniels -Publisher: Routledge

- **Reference Materials & Digital Resources:**

1. "Performance Management Systems: A Global Perspective" - Arun Monappa and Saiyadain - Publisher: Response Books, Sage Publications India Pvt Ltd
2. "Principles of Performance Management" - Keith Jackson and Richard Rumelt -Publisher: Oxford University Press

Note: Latest edition of books may be used.

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Develops professional competencies, analytical skills, and performance literacy.
SDG 5	Gender Equality	Promotes equitable and bias-free appraisal and performance systems.
SDG 8	Decent Work and Economic Growth	Supports employee productivity, fair rewards, and organizational efficiency.
SDG 9	Industry, Innovation and Infrastructure	Encourages innovation in performance systems and process improvement tools.
SDG 10	Reduced Inequalities	Promotes fairness, equal opportunity, and inclusive employee development.
SDG 12	Responsible Consumption and Production	Encourages efficient resource utilization and sustainable performance practices.
SDG 16	Peace, Justice and Strong Institutions	Strengthens transparency, accountability, and ethical performance governance.

Code	Course Title	Credit	L-T-P
EC42003	**New Institutional Economics (Double Major)**	4	3-0-2

Course Objectives:

This course aims to find the field of New Institutional Economics (NIE), which explores the role of institutions in shaping economic behavior and outcomes. It examines how formal and informal institutions, including laws, norms, and organizations, influence economic activities, transactions, and governance structures.

Emphasis is placed on understanding the analytical frameworks and methodologies of NIE and their applications in various economic contexts.

Course Learning Outcomes:

Upon completion of this course, students will:

CO1: Understand the theoretical foundations and key concepts of New Institutional Economics.

CO2: Analyze the role of institutions in shaping economic behavior, transactions, and outcomes.

CO3: Evaluate the impact of institutional change on economic development, efficiency, and governance.

CO4: Apply NIE frameworks and methodologies to analyze real-world economic issues and policy challenges.

CO5: Formulate evidence-based recommendations for institutional reforms to promote economic growth and development.

CO–PO–PSO Mapping Table:

Mapping Scale

- **3** – High Correlation
- **2** – Moderate Correlation
- **1** – Low Correlation
- Blank – No Correlation

COs \ POs & PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
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CO2	3	3	2	2	1	2	1	2	2	2	2	2	3	3	2	2
CO3	3	3	3	3	2	2	2	2	2	2	2	3	3	3	3	2
CO4	3	3	3	3	3	2	2	3	2	3	2	3	3	3	3	3
CO5	3	3	3	3	3	3	2	3	3	3	3	3	3	3	3	3

Course Inputs:

Unit I: Introduction to New Institutional Economics (Lecture- 12 hours)

Examine the origins, scope, and methodologies of New Institutional Economics. Discuss key concepts such as transaction costs, property rights, and governance structures.

Unit II: Institutions and Economic Behavior (Lecture- 12 hours)

Study the role of institutions in shaping economic behavior, including contracting, property rights enforcement, and market transactions.

Unit III: Institutional Change and Economic Development (Lecture- 12 hours)

Explore theories of institutional change and their implications for economic development, innovation, and entrepreneurship.

Unit IV: Governance Structures and Organizational Forms (Lecture- 12 hours)

Analyze different governance structures and organizational forms, including markets, hierarchies, and hybrid arrangements.

Unit V: Policy Implications and Institutional Reforms (Lecture- 12 hours)

Assess the policy implications of New Institutional Economics for economic regulation, governance reform, and institutional development.

Skill Development Activities/Practical Exercise:

a) Group discussion/Debate

b) Quiz

c) PPT Presentation

d) Assignment writing

e) Seminars

Recommended Learning Resources

- **Textbooks:**

1. North, D. C., Wallis, J. J., & Weingast, B. R. (2009). Violence and Social Orders: A Conceptual Framework for Interpreting Recorded Human History. Cambridge University Press.

- **Reference Materials & Digital Resources:**

1. Williamson, O. E. (2000). The New Institutional Economics: Taking Stock, Looking Ahead. Journal of Economic Literature, 38(3), 595-613.

2. Furubotn, E. G., & Richter, R. (2005). Institutions and Economic Theory: The Contribution of the New Institutional Economics. University of Michigan Press.

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 1	No Poverty	Examines institutional frameworks for poverty reduction and inclusive development.
SDG 4	Quality Education	Enhances institutional and policy analysis skills.
SDG 8	Decent Work and Economic Growth	Supports efficient institutions for economic growth and employment generation.
SDG 9	Industry, Innovation and Infrastructure	Highlights the role of institutions in innovation and industrial development.
SDG 10	Reduced Inequalities	Promotes inclusive institutions and equitable access to resources.
SDG 12	Responsible Consumption and Production	Encourages institutions for sustainable resource management.
SDG 16	Peace, Justice and Strong Institutions	Strengthens governance, rule of law, and institutional effectiveness.
SDG 17	Partnerships for the Goals	Promotes institutional collaboration and global partnerships.

Code	Course Title	Credit	L-T-P
ET42003	**FAMILY BUSINESS MANAGEMENT**	4	3-1-0

Course Objectives:

1. To orient students regarding why family business is so special.

2. To know about the mission and vision of family business

3. To know about the challenges of family business

4. Appraise regarding succession planning of family business

Course Outcomes:

CO1: Able to understand about the significance of family business.

CO2: Able to demonstrate the mission and vision of family business

CO3: Able to design the pattern of family business

CO4: Able to construct and design the family business in order to sustain in a fast changing globalised environment.

CO 5: To know the various strategies adopted in family business

CO–PO–PSO Mapping Table:

Mapping Scale

- **3** – High Correlation
- **2** – Moderate Correlation
- **1** – Low Correlation
- Blank – No Correlation

COs \ POs & PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	3	2	1	1	1	2	1	2	2	2	1	2	3	2	1	2
CO2	3	3	2	2	1	2	1	2	3	3	1	2	3	3	2	2
CO3	3	3	3	2	2	2	1	2	3	2	2	2	3	3	3	2
CO4	3	3	3	3	2	3	2	3	3	3	2	3	3	3	3	3
CO5	3	3	3	3	3	2	2	3	3	3	3	3	3	3	3	3

Course Inputs:

Unit-I Family Business: An Overview (12 hours)

Defining family business; Why family businesses are special, Family business dynamics: people, systems & growing complexity, The family‟s relationship with the business: developing a strategic vision & building teamwork. Defining family business; forms of organisation for family business, Role and importance of family business.

Unit-II The Next Generation: (12 hours)

Human resource management and leadership perspective, Getting help: making the most of outside resources Professionalizing the boardroom: the role of balanced board of directors Cousin companies: family governance in multigenerational family firms.

Unit IIIChallenges And Issues (12 hours)

Challenges of marketing for family businesses; sources of funds for family businesses; Human resource management issues in family businesses; managing family business operations.

Unit-IVSuccession Planning: **(12 hours)**

Succession Planning: Managing succession: the leadership challenge, Building financial security and relinquishing control, Wealth management: family offices and philanthropy. Setting up a SSI; formalities of launching a new venture; product selection; problems of SSI.

Unit VHuman Resource And Strategic Planning(12 hours)

Team building and Networking , Management Strategies- Competitive Strategy, Corporate Strategy; Business Strategy, Functional Strategy and Operating Strategy , Business Plan

Recommended Learning Resources

- **Textbooks:**

1. Peter Leach, Family Business Jain, Rajesh, Chains that Liberate: Governance of Family Firms, Macmillan India Ltd.

2. Arora, R. and Sood, S.K., "|Fundamentals of Entrepreneurship and Small Business Management", Kalyani Publishers, Ludhiana.

3. Desai, Vasant, "Small-Scale Industries and Entrepreneurship", Himalaya Publishing House, Mumbai.

4. Ramachandaran, K., "Managing a New Business Successfully", Global Business Press, New Delhi. Ministry of small, micro and Medium Enterprise – www. msme.gov.in

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Enhances entrepreneurial knowledge, governance understanding, and strategic management skills.
SDG 5	Gender Equality	Encourages inclusive participation and leadership opportunities in family businesses.
SDG 8	Decent Work and Economic Growth	Supports entrepreneurship, employment generation, and sustainable economic growth.
SDG 9	Industry, Innovation and Infrastructure	Promotes innovation and modernization in family-owned enterprises.
SDG 10	Reduced Inequalities	Encourages inclusive family business practices and equitable opportunities.
SDG 12	Responsible Consumption and Production	Promotes sustainable and responsible family business operations.
SDG 16	Peace, Justice and Strong Institutions	Strengthens governance, ethical leadership, and succession management.
SDG 17	Partnerships for the Goals	Encourages collaboration among family members, stakeholders, and institutions.

SEMESTER VIII (Single Major)

(Without Research)

Code	Course Title	Credit	L-T-P
CC40002	**INTERNATIONAL BUSINESS (MAJOR)**	4	3-1-0

Course Learning Objectives:
To know the the relevance of International Business in the contemporary world and get acquainted with its current issues and challenges.

Course Learning Outcomes: After completion of this paper students will be able to -

CO1: Have an overview of International Business Environment
CO2: Acquaint themselves with International trade and Commerce
CO3: Analyse the systems and procedures of international Trade, Exchange control and Trade control regulations.
CO4: Examine the role and functions of multilateral institutions in International Trade and emerging issues in International Business.
CO5: Plan strategies to address emerging trends in International Business.

CO–PO–PSO Mapping:

Mapping Scale

- **3** – High Correlation
- **2** – Moderate Correlation
- **1** – Low Correlation
- Blank – No Correlation

COs \ POs & PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	3	2	1	1	1	2	2	2	2	2	1	2	3	2	1	2
CO2	3	3	2	2	2	2	2	2	2	2	2	2	3	3	2	2
CO3	3	3	3	3	2	2	2	2	2	2	2	3	3	3	3	2
CO4	3	3	3	3	3	3	2	3	2	3	2	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3

Course Inputs:

UNIT I: Relevance of International Business: (Lecture- 12 hours)

Process of internationalization,strategies for international business, Trade-tariff and non-tariff barriers; International business-managing business in globalization era; features of world trade in terms of commodity and country/ region composition; rationale of economic integration; types on integration;

UNIT II: Theories of International Trade:(Lecture- 12 hours)

Comparative cost theory, theories of specialization,theory of country size,factor proportion theory,product life cycle theory,country similarities theory etc.; market economy and consumer sovereignty ; technology and globalization; monetary and fiscal policies; balance of payment; fiscal policy, a tool for influencing balance of payment conditions;

UNIT III: Export Challenges: (Lecture- 12 hours)

Choice of entry modes, stages of export, export intermediaries, key export documents, import documents, export management, balance of payment

UNIT IV: Foreign Direct Investments(FDI,FII and FPI): (Lecture- 12 hours)

International Economic institutions: IMF, World Bank and international capital for reconstruction of production facility destroyed by war; influence of cultural factors on managerial decisions in international business, World Trade Organization (WTO): Functions and objectives of WTO; Agriculture Agreement; GATS; TRIPS; TRIMS; EXIM Policy, UNCTAD

UNIT V: Government Strategies:(Lecture- 12 hours)

Competition from imports; most favoured nation clause in international trade relations of India with other countries; role of international chamber of commerce in arbitration and conciliation, tackling regional trade issues by forming trading blocks, orienting external trade policy and procedures to cope with international trade trends; Export sales contracts and domestic sales contracts; dumping; international commodity agreements; ecological environment; Regional Economic Integration: Levels of Regional Economic Integration; Trade creation and diversion effects; Regional Trade Agreements: European Union (EU), ASEAN, SAARC, USMCA, NAFTA

Recommended Learning Resources

- **Textbooks:**

1. Francis Cherunilam (2019),International Business, Himalaya Publishing House
2. Charles W. L. Hill, G. Thomas M. Hult and Rohit Mehtani (2020),International Business -Competing in the Global Marketplace- McGraw Hill Education

3. Aswathappa (2019), Essentials of Business Environment, Himalaya Publishing House

- **Reference Materials & Digital Resources:**

1. Cherunillum ,International Business- Text and Cases, 6th Edition, PHI
2. Neeta Vaydande, International Business, Sahitya Bhawan Publications: Agra
3. Rugman and Hodgetts, International Business, Pearson Education
4. Sharan Vyuptakesh, International Business, 3rd Edition, Concepts, Environment and Strategy, Third Edition, Pearson education India

Note: Latest edition of the textbooks should be used.

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Enhances global business knowledge, trade literacy, and strategic skills.
SDG 5	Gender Equality	Promotes inclusive participation in global trade and international business.
SDG 8	Decent Work and Economic Growth	Supports global trade, employment generation, and sustainable economic growth.
SDG 9	Industry, Innovation and Infrastructure	Encourages innovation, global business infrastructure, and international market development.
SDG 10	Reduced Inequalities	Promotes inclusive trade opportunities and equitable participation in global markets.
SDG 12	Responsible Consumption and Production	Encourages sustainable international trade and responsible business practices.
SDG 13	Climate Action	Integrates environmentally responsible trade and sustainable global business strategies.
SDG 16	Peace, Justice and Strong Institutions	Strengthens fair trade practices, governance, and international cooperation.
SDG 17	Partnerships for the Goals	Encourages international collaboration, trade partnerships, and global cooperation.

Code	Course Title	Credit	L-T-P
CC40004	**CORPORATE SOCIAL RESPONSIBILITY AND SUSTAINABLE DEVELOPMENT (MAJOR)**	4	3-1-0

Course Objectives:

1. To understand the concept of CSR and the theoretical concepts
2. To understand the stakeholder approaches
3. To Provide an experiential, integrative, substantive, and high-quality experience surrounding issues of Corporate Social Responsibility
4. To provide participating students with a truly unique curriculum experience with field experience
5. To examine the vision and mission of corporate for society at large and analyse the impact of CSR on Corporate culture.

Course Learning Outcome:

CO 1: To understand the different dimensions of the concept of CSR

CO 2: To analyse the theoretical framework of CSR

CO 3: To examine the legal guidelines developed to undertake CSR

CO 4: To acquire knowledge about implementation of CSR policies through prominent Indian case studies

CO 5: To understand the importance of ethical decision making and responsible leadership in CSR

CO–PO–PSO Mapping Table:

Mapping Scale

- **3** – High Correlation
- **2** – Moderate Correlation
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- Blank – No Correlation

COs \ POs & PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	3	2	1	1	1	3	2	3	2	2	1	2	3	2	1	2
CO2	3	3	2	2	1	3	2	3	2	2	2	2	3	3	2	2
CO3	3	3	3	2	2	3	2	3	2	2	2	3	3	3	3	2
CO4	3	3	3	3	2	3	3	3	3	2	2	3	3	3	3	3
CO5	3	3	3	3	2	3	3	3	3	3	3	3	3	3	3	3

Course Inputs:

UNIT I: Corporate Social Responsibility

CSR – Concepts, definitions, importance, Aim and Objectives, Components of CSR, Key drivers, History and Evolution of CSR in the Indian and international context, Provision for Corporate Social Responsibility in Companies Act 2013 –Section 135, Scope for CSR Activities under Schedule VII ,CSR policiesand Governance, Laws and Regulations. Competencies of CSR Professionals. CSR and social legitimacy, CSR expectations in rich and in poor societies. The evolving role of stockholders, the iron law of social responsibility. Moral and economic arguments for CSR.

Unit II: Stakeholders' Engagement

Stakeholder engagement, Interaction in a Multi-Stakeholder Context: CSR role on internal environment, Employees, Human Resource Management - labour security and human rights, Health and Safety. CSR role on External environment: 1) Customers: Consumer rights and movements affecting CSR; (2) Community: Community involvement, (3) Shareholders (4) Suppliers. Globalization and CSR. CSR Audit.

Unit III: CSR towards Environment and Biodiversity

Environment: Need for Environmental assessments. Governments' response to CSR, Role of Biodiversity, Climate change and Environment in business. Environmental compliance, CSR as a balance between organizational means and ends, the strategic lens: vision, mission, strategy, and tactics. Impact of globalization and communications technologies. The strategic CSR model, the business-level CSR threshold. Implementing CSR, CSR as competitive advantage.

Unit IV: Sustainability Models and Issues

CSR and SDG, Benefits of CSR to Business. Factors hindering CSR activities in companies, Organizational issues (actions versus intentions, corporate commitment, and voluntary versus mandatory, stakeholder activism). Economic/business issues (branding, diversity, sustainability, fair trade, wages) Social issues (outsourcing, corruption, human rights, patents).

Unit V: Theories and Trends and Opportunities in CSR

Success and failure with CSR initiatives, corporate response to citizen demands via CSR. The five stages of organizational growth in CSR. The strategic importance of CSR Implementation, Theories of CSR: A.B Carroll, Wood, and stakeholders Theories. The triple bottom line approach. Stakeholder engagement,

Standards and Codes – SA 8000, the Global Compact, GRI, etc as well as international standards including ISO 26000.

CSR as Strategic business tool for sustainable development, Review of successful corporate initiatives and challenges of CSR, Case Studies of major CSR activities by any two industrial units in India.

Recommended Learning Resources

- **Textbooks:**

1. Baxi, C. (2005). Corporate social responsibility: Concepts and cases: The Indian experience. New Delhi, India: Excel Books.
2. Agarwal, S. (2008). Corporate social responsibility in India. Los Angeles: Response Publications
3. Corporate Social Responsibility in India – Sanjay K Agrawal
4. Handbook on CSR in India, CII
5. Handbook of Corporate Sustainability: Framework, Strategies and Tools – M.A.
    - Muhammaed Abu B.Siddique
6. Corporate Social Responsibility: Concepts and Cases: The Indian –C.C.Bai, Ajit
    - Prasad
7. Annual reports of Indian Corporate Units and web sites for CSR Disclosures

- **Reference Materials & Digital Resources:**

1. Visser, W. (2007). The A to Z of corporate social responsibility. A complete reference guide to concepts, codes and organisations. Chichester, England: John Wiley & Sons.
2. Werther, W., & Chandler, D. (2006). Strategic corporate social responsibility: Stakeholders in a global environment. Thousand Oaks: Sage Publications.
3. Crane, A. (2008). Corporate social responsibility: Readings and cases in a global context. London: Routledge.
4. Visser, W. (2011). The age of responsibility CSR 2.0 and the new DNA of business. Chichester, West Sussex: John Wiley & Sons.

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course

SDG 1	No Poverty	Supports poverty reduction through CSR-led community development initiatives.
SDG 4	Quality Education	Enhances awareness of sustainability, ethics, and responsible business practices.
SDG 5	Gender Equality	Promotes gender-inclusive CSR policies and equitable social development.
SDG 8	Decent Work and Economic Growth	Encourages responsible business practices and inclusive economic growth.
SDG 10	Reduced Inequalities	Supports inclusive development and equitable stakeholder engagement.
SDG 12	Responsible Consumption and Production	Promotes sustainable business operations and responsible resource use.
SDG 13	Climate Action	Integrates environmental sustainability and climate-conscious CSR strategies.
SDG 16	Peace, Justice and Strong Institutions	Strengthens ethical governance, transparency, and responsible leadership.
SDG 17	Partnerships for the Goals	Encourages collaborative CSR initiatives and multi-stakeholder partnerships.

Code	Course Title	Credit	L-T-P
CC40006	**PROJECT APPRAISAL (Major)**	4	3-1-0

Course Objective:

The course aims to enable the learners to evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organisation.

Course Outcomes:

After completion of the course, learners will be able to:

CO1. Explain the concept and attributes of projects, project management system, process and its principles.

CO2. Perform technical feasibility, marketing feasibility and commercial viability using NPV, and further to understand tax and legal aspects of a project.

CO3. Demonstrate and develop schedule for a specific project and its appraisal using various techniques.

CO4. Calculate project duration and assess project cost.

CO5. Evaluate project management in terms of risk and performance.

CO–PO-PSO Mapping Matrix using standard correlation levels:
3 = High, 2 = Medium, 1 = Low, – = No correlation

COs \ POs & PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	3	2	1	1	2	2	1	2	2	2	1	2	3	2	1	2
CO2	3	3	2	3	3	2	1	2	2	2	2	2	3	3	2	2
CO3	3	3	3	3	3	2	1	2	2	2	2	3	3	3	3	2
CO4	3	3	3	3	3	2	2	2	2	3	2	3	3	3	3	3
CO5	3	3	3	3	3	3	2	3	3	3	3	3	3	3	3	3

Course Outcomes-

Unit 1: Introduction:

Concept and attributes of Project; Project Management Information System; Project Management Process and Principles; Role of Project Manager; Relationship between Project Manager and Line Manager; Project Stakeholder Analysis; Identification of Investment opportunities; Project life cycle; Project Planning; Monitoring and Control of Investment Projects; Pre-Feasibility study; Identify common sources of conflict within a project environment.

Unit 2: Project Preparation and Budgeting:

Technical Feasibility; Marketing Feasibility; Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.

Unit 3: Project Scheduling and Appraisal:

Decomposition of work into activities; determining activity-time duration; Business Criterion of Growth, Liquidity and Profitability; Methods of Capital Budgeting; Social Cost Benefit Analysis in Public and Private Sector; Investment Criterion and Choice of techniques; Estimation of Shadow prices and Social discount rate.

Unit 4: Project Planning Techniques:

Determine project duration through critical path analysis using PERT & CPM techniques; Resource allocations to activities; Cost and Time Management issues in Project Planning and Management.

Unit 5: Project Risk and Performance Assessment:

Project Risk Management: Identification, Analysis and Reduction; Project quality management; Project Performance Measurement and Evaluation; Project Report; Project Closure and Audit.

Recommended Learning Resources

- **Textbooks:**

1. Chandra. P. Projects: Planning, Analysis, Selection, Financing, Implementation and Review. McGraw Hill Education, New Delhi.
2. Agrawal, R. & Mehra, Y.S. Project Appraisal & Management. Taxmann Publications.
3. Singh, K. & Kansal, M.L. Project Planning and Management: With CPM and PERT. HP Hamilton Ltd. Publications.
4. Kerzner, H. Project Management: A Systems Approach to Planning, Scheduling, and Controlling. Wiley Publications.
5. Ahuja, H.N., Dozzi, S.P., & Abourizk, S.M. Project Management: Techniques in Planning and Controlling Construction Projects. Wiley Publications.
6. Gido, J., & Clements, J. P. Project Management. Cengage Learning Pvt. Ltd., New Delhi.
7. Gray, C. F., Larson, E. W., & Desai, G. V. Project Management: The Managerial Process. McGraw Hill Publications, New Delhi.
8. Khatua, S. Project Management and Appraisal. Oxford University Press.

Note: Learners are advised to use the latest edition of readings.

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Develops project planning, analytical, and appraisal competencies.
SDG 8	Decent Work and Economic Growth	Supports viable project planning, investment efficiency, and employment generation.
SDG 9	Industry, Innovation and Infrastructure	Promotes project development, innovation, and infrastructure planning.
SDG 10	Reduced Inequalities	Encourages inclusive and socially responsive project planning.
SDG 12	Responsible Consumption and Production	Supports efficient resource allocation and sustainable project execution.
SDG 13	Climate Action	Integrates environmental appraisal and sustainable project assessment.
SDG 16	Peace, Justice and Strong Institutions	Strengthens transparency, accountability, and compliance in project management.
SDG 17	Partnerships for the Goals	Encourages stakeholder coordination and collaborative project implementation.

Code	Course Title	Credit	L-T-P
CC40008	**MANPOWER PLANNING AND EMPLOYEE RELATIONS (Major)**	4	3-1-0

Course Objectives: To understand the objectives, importance, and factors influencing manpower planning at both micro and macro levels. Understand the significance of employee welfare programs, the legal framework of industrial relations, and emerging trends in employee relations and industrial practices.

Course learning Outcomes:

After completing the course the students will be able to:

CO 1. Understand the objectives, importance, and influencing factors of manpower planning.

CO 2. Master strategic staffing processes and differentiate between demand and supply forecasting methods.

CO 3. Define strategic manpower planning (SMP) and apply business process approaches for effective planning.

CO 4. Grasp the importance of employee engagement, communication, and conflict management in fostering positive relations.

CO 5. Explore various employee welfare initiatives, legal frameworks, and management strategies for industrial disputes.

CO–PO–PSO Mapping Table

Mapping Scale

- **3** – High Correlation
- **2** – Moderate Correlation
- **1** – Low Correlation
- Blank – No Correlation

COs \ POs & PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	3	2	1	1	1	2	1	2	2	2	1	2	3	2	1	2
CO2	3	3	2	2	2	2	1	2	3	3	1	2	3	3	2	2
CO3	3	3	3	2	2	2	1	2	3	2	2	2	3	3	3	2
CO4	3	3	2	2	1	3	2	3	3	3	2	3	3	3	3	3
CO5	3	3	3	2	2	3	3	3	3	3	2	3	3	3	3	3

Course Contents:

Unit I: Introduction to Manpower Planning (12 Lectures)

Introduction, Objective and importance of Manpower Planning (Micro & Macro Levels), factors influencing Manpower Planning. Manpower Planning and other HR function,

Unit II: Methods and Techniques of Manpower Forecasting (12 Lectures)

Strategic staffing– Manpower planning process; Forecasting, Importance, Steps in forecasting, Types: Demand and supply forecasting, Demand Forecasting techniques; Supply Forecasting Techniques ; Job analysis: Concept, importance , process, Job description, Job specification ; Job evaluation, importance, process and methods.

Unit III: Strategic Manpower Planning (12Lectures)

Definition & Concept, Benefits of strategic manpower planning (SMP), strategies, methods, and tools for Strategic Manpower Planning ,key steps in Strategic manpower Planning : Assessing competencies, Gap analysis and strategy development. A Business process approach to Manpower Planning. Problems in Manpower Planning, Guidelines for effective Manpower Planning ,Recent trends in manpower

Unit IV: Employee Relations (12Lectures)

Introduction, , Importance, Issues, Employee engagement: Drivers, measurement, and strategies; Role of communication in fostering positive employee relations; Conflict , types, management strategies: Negotiation, mediation, and arbitration; Industrial Relations: Concept, Scope, Approaches - Unitary, Pluralistic, Radical; Industrial dispute; Code of discipline, Grievance Handling, Dispute Resolution, and Industrial Harmony

Unit V: Employee Welfare and Industrial Relations (12Lectures)

Employee welfare programs: Health and safety initiatives, wellness programs, and work-life balance policies; Legal framework of industrial relations: Labor laws, collective bargaining, and trade unions; Managing industrial disputes and strikes; Employee participation schemes: Quality circles, and employee involvement programs; Emerging trends in employee relations and industrial relations practices

Skill Development Activities/ Practical Exercise:

I. Assignment
II. Presentation
III. Group Discussion
IV. Quiz

Recommended Learning Resources

- **Textbooks:**

1. Human Resource Planning and Strategic Change–Acharya,Tripathy-Himalaya Publishing House

2. Human Resource Planning - Dipak Kumar Bhattacharyya,-Excel Book
3. Employee Relations in India-P. C. Tripathi and Sushama Khanna- Publisher: Excel Books
4. Industrial Relations and Labour Laws" -S. C. Srivastava:- Publisher: Vikas Publishing House Pvt Ltd
5. Employee Relations: A Contemporary Approach" by Subba Rao- Publisher: Himalaya Publishing House

- **Reference Materials & Digital Resources:**

1. Manpower Planning and Development- E. Balasubramanian-Publisher: Himalaya Publishing House
2. Manpower Planning-Bernard Keys- Publisher: Wiley
3. Strategic Manpower Planning: A Dynamic Approach for Improving Organizational Performance and Success- Ramesh P. Rao Publisher: Response Books, Sage Publications India Pvt Ltd
4. Human Resource Planning: Solutions to Key Business Issues" -Robert C. Preziosi
5. Publisher: Pearson Education
6. .Employee Relations in India" by P. C. Tripathi and Sushama Khanna - Publisher: Excel Books
7. Employee Relations and Welfare in Indian Industry" by D. D. Sharma : Publisher: Deep & Deep Publications Pvt. Ltd
8. Employee Relations in India: Emerging Issues and Challenges-edited by T. V. Rao :
    - Publisher: Response Books, Sage Publications India Pvt Ltd

Note: Latest edition of books may be used.

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Develops HR knowledge, planning skills, and employee relation competencies.
SDG 5	Gender Equality	Promotes inclusive staffing, equal opportunity, and gender-sensitive employee relations.
SDG 8	Decent Work and Economic Growth	Supports fair employment, workforce planning, and productive labour relations.
SDG 10	Reduced Inequalities	Encourages inclusive HR practices and equitable workforce treatment.
SDG 12	Responsible Consumption and Production	Promotes efficient manpower utilization and sustainable workforce practices.
SDG 16	Peace, Justice and Strong Institutions	Strengthens industrial harmony, labour rights, and conflict resolution systems.
SDG 17	Partnerships for the Goals	Encourages collaboration among employers, employees, unions, and institutions.

Code	Course Title	Credit	L-T-P
MC42002	**SUSTAINABLE FINANCE (Minor)**	4	3-1-0

Course Learning Objectives:

The primary goal for the course is to familiarize students with critical concepts of finance and the language used by financial and sustainability professionals.

Learning Outcomes:

CO1: **Explained current Challenges for Mainstreaming sustainable Finance products in the Market**

CO2: **Students will be able to distinguish between different sustainable finance products**

CO3: **Students will be able to distinguish between different sustainable finance products**

CO4: **Students will able to know sustainable finance related opportunities**

CO5: **Students will able to understand about Managing sustainability risks in financial institutions**

CO–PO–PSO Mapping Table:

Mapping Scale

- **3** – High Correlation
- **2** – Moderate Correlation
- **1** – Low Correlation
- Blank – No Correlation

COs \ POs & PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	1	1	2	3	2	3	2	2	1	2	3	2	1	2	1
CO2	3	3	2	2	2	3	2	3	2	2	2	2	3	3	2	2	1
CO3	3	3	2	2	2	3	2	3	2	2	2	3	3	3	2	2	2
CO4	3	3	3	3	3	3	3	3	2	3	2	3	3	3	3	3	2
CO5	3	3	3	3	2	3	3	3	3	3	3	3	3	3	3	3	3

Unit I :Introduction to Sustainable finance: (12 Lectures)

The key factors that determine the science of climate change and global warming, including climate diplomacy. Importance of integrating sustainability considerations into to financial market, the role of the financial system and involved stakeholders in the transformation to a more sustainable economy (Including the role and rationale of regulation and policy in sustainable finance). Five Pillars of Sustainable Finance Concept,

Unit II: Sustainable planning- (12 Lectures)

Financial goals, steps in financial planning, budgeting incomes and payments, time value of Money (Calculating Present and Future values). Introduction to savings. Benefits of savings, management of spending & financial Discipline, Setting alerts and maintaining sufficient funds for fixed commitments.

Unit III: Sustainable Risk- (12 Lectures)

Managing sustainability risks in financial institutions. Obtaining credit and building good credit, Credit Approval Process of the Financial Institutions, Selection of lenders, criterion to be considered for selection. Setting short term and long term financial goals, Preparation and evaluation of budget, Concept of balance sheet as a snapshot of financial status.

Unit IV: Sustainable Investment - (12 Lectures)

Overview of sustainable finance related opportunities, debt and equity-related sustainable products, especially green bonds. Processandobjectivesof investment.Conceptand measurementof return& riskforvarious asset classes,measurement ofportfoliorisk and return, diversification & portfolio formation. Gold bond; Real estate; Investmentin greenfield and brownfield Projects; Investmentin fixed come instruments,financial derivatives &commodity market inIndia.Mutual fund schemes, International investment avenues. Currency derivatives anddigital currency.

Unit V:Sustainable market- (12 Lectures)

Overview of the market environment and development. Banking Products and services, Financial Transactions, Security and Precautions against online frauds. Need for insurance. Life insurance, health insurance, property insurance, credit life insurance, professional liability insurance.

Retirement Benefits Planning: Retirement planning goals, process of retirement planning, Pension plans available in India, Reverse mortgage, Estate planning.

Recommended Learning Resources

- **Textbooks:**

1. Sustainable Finance and Banking : The financial Sector and the Future of the Planet, Marcel Jeucken, Earthscan Publication Limited,2001
2. Environmental Finance: A guide to Environment Risk Assessment and Financial Product, Sonia Labatt and Rodner R. White, John Wiley & Sons, Inc./Wiley Finance, 2002

- **Reference Materials & Digital Resources:**

1. Contemporary Issues in Sustainable Finance, Mario La Torre-Macmillan
2. Green and Sustainable Finance, Simon Thompson, 2nd Edition Chartered Banker
3. Indian Institute of Banking & Finance. "Introduction to Financial Planning" Taxmann Publication, New Delhi.
4. Madura, J. "Personal Finance", Pearson

Note: Latest edition of books may be used.

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Builds financial literacy, sustainability awareness, and responsible investment knowledge.
SDG 5	Gender Equality	Promotes inclusive finance and gender-responsive investment approaches.
SDG 7	Affordable and Clean Energy	Supports financing of renewable energy and clean technology transitions.
SDG 8	Decent Work and Economic Growth	Encourages sustainable investment and responsible economic growth.
SDG 9	Industry, Innovation and Infrastructure	Promotes green innovation, sustainable infrastructure, and impact finance.
SDG 12	Responsible Consumption and Production	Encourages responsible capital allocation and sustainable investment decisions.
SDG 13	Climate Action	Supports climate finance, carbon-conscious investment, and risk mitigation.
SDG 16	Peace, Justice and Strong Institutions	Strengthens transparency, accountability, and governance in sustainable finance.
SDG 17	Partnerships for the Goals	Encourages collaboration among financial institutions, investors, and sustainability stakeholders.

Code	Course Title	Credit	L-T-P
EC42002	**Basics of Law and Labour Economics (Minor)**	4	3-1-0

Course Objectives:

This course introduces the basics of law and labor economics, examining the legal frameworks governing labor markets and the economic principles underlying labor market behavior. It explores the interaction between legal institutions, labor regulations, and economic outcomes, with a focus on understanding labor market dynamics, employment relationships, and worker rights. Emphasis is placed on analyzing the role of

law in shaping labor market outcomes and addressing issues such as employment discrimination, wage determination, and labor market flexibility.

Course Learning Outcomes:
Upon completion of this course, students will:
CO1: Understand the legal frameworks and regulations governing labor markets.
CO2: Analyze the economic principles underlying labor supply, labor demand, and wage determination.
CO3: Evaluate the impact of labor laws and regulations on labor market outcomes and economic efficiency.
CO4: Apply economic theories and legal principles to analyze contemporary issues in labor economics and employment relations.

CO5: Formulate evidence-based recommendations for labor market policies and reforms to promote inclusive and sustainable employment.

CO–PO-PSO Mapping Matrix using standard correlation levels:
3 = High, 2 = Medium, 1 = Low, – = No correlation

COs \ POs & PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	3	2	1	1	1	2	2	2	2	2	1	2	3	2	1	2
CO2	3	3	2	2	2	2	2	2	2	2	2	2	3	3	2	2
CO3	3	3	3	3	2	2	2	2	2	2	2	3	3	3	3	2
CO4	3	3	3	3	3	2	2	3	2	3	2	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3

Course Inputs:

Unit I: Introduction to Labor Economics Examine the scope and methodology of labor economics, including labor market analysis, labor supply, and labor demand. (12 Lectures)

Unit II: Legal Frameworks in Labor Markets Study the legal frameworks governing labor markets, including employment contracts, labor standards, and employment discrimination laws. **(12 Lectures)**
Unit III: Labor Market Dynamics Explore theories of labor market dynamics, including unemployment, job search, and labor market segmentation. **(12 Lectures)**
Unit IV: Wage Determination and Compensation Analyze theories of wage determination, including labor market equilibrium, human capital theory, and minimum wage laws. **(12 Lectures)**
Unit V: Labor Market Policies and Reforms Assess the effectiveness and implications of labor market policies and reforms, including labor market deregulation, unemployment insurance, and labor market flexibility. **(12 Lectures)**

Skill Development Activities/Practical Exercise:

a) Group discussion/Debate
b) Quiz
c) PPT Presentation
d) Assignment writing
e) Seminars

Recommended Learning Resources

- **Textbooks:**

1. Borjas, G. J. (2015). Labor Economics. McGraw-Hill Education.

- **Reference Materials & Digital Resources:**

1. Ehrenberg, R. G., & Smith, R. S. (2016). Modern Labor Economics: Theory and Public Policy. Routledge.
2. Budd, J. W. (2013). Labor Relations: Striking a Balance. McGraw-Hill Education.

Note: Latest edition of books may be used.

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 1	No Poverty	Supports employment generation and labour welfare for poverty reduction.
SDG 4	Quality Education	Enhances legal and economic understanding of labour systems and employment issues.
SDG 5	Gender Equality	Promotes equal opportunity, non-discrimination, and gender equity in labour markets.
SDG 8	Decent Work and Economic Growth	Strengthens labour rights, productive employment, and fair wage systems.
SDG 10	Reduced Inequalities	Encourages inclusive labour markets and equitable access to employment opportunities.
SDG 16	Peace, Justice and Strong Institutions	Supports labour justice, legal compliance, and fair employment institutions.
SDG 17	Partnerships for the Goals	Promotes collaboration among workers, employers, unions, and policymakers.

Code	Course Title	Credit	L-T-P

ET42002	**MANAGEMENT OF AGRIBUSINESS (Minor)**	4	3-1-0

Course Objective: The course aims to provide students with a comprehensive understanding of agricultural business management, cooperatives, import-export dynamics, and the role of agriculture in economic development. Throughout the program, students will explore various forms of business organization, production relationships, and cost concepts relevant to agricultural enterprises.

Course learning Outcomes:

CO1- Students will demonstrate a comprehensive understanding of agricultural business management principles, including forms of organization, production relationships, and cost concepts, enabling them to make informed decisions within agricultural enterprises.

CO2- Students will acquire skills in cooperative formation, governance, and management specific to agribusiness cooperatives, enhancing their ability to lead and manage such entities efficiently.

CO3- Upon completion of the course, students will be equipped with the knowledge and analytical tools to develop and implement effective business development plans, financing strategies, and import-export plans tailored to agricultural contexts.

CO4- Students will be able to apply economic principles to analyze the role of agriculture in economic development, identify opportunities for diversification in rural economic activities, and address challenges in rural industrialization and the development of agro-based industries.

CO5- Through theoretical learning and practical applications, students will develop practical skills in farm planning, agricultural marketing, balance sheet analysis, and the use of Management Information Systems (MIS), enabling them to contribute effectively to agricultural and rural development initiatives.

CO–PO–PSO Mapping Table:

Mapping Scale

- **3** – High Correlation
- **2** – Moderate Correlation
- **1** – Low Correlation
- Blank – No Correlation

COs \ POs & PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5
CO1	3	2	2	2	2	2	1	2	2	2	1	2	3	2	2	2	1
CO2	3	3	2	2	2	3	2	2	3	3	2	2	3	3	2	2	1
CO3	3	3	3	3	3	2	2	2	2	2	2	3	3	3	3	2	2
CO4	3	3	3	3	2	3	3	3	2	3	2	3	3	3	3	3	2
CO5	3	3	3	3	3	3	2	3	3	3	3	3	3	3	3	3	3

Course Input:

Unit-I: Agricultural business management: (12 hours)

forms of business organisation, production relationships, cost concept, farm planning, Agricultural marketing, agribusiness and balance sheet analysis, project preparation, role of agro-processing in agribusiness development

Unit-II: Principles of cooperation: (12 hours)

process of cooperative formation, cooperative legislation, governance in agribusiness cooperatives, management of cooperatives, overview of agribusiness cooperatives, Credit cooperatives, production/processing based cooperatives, cooperative marketing, dairy , cooperatives, tribal cooperatives

Unit-III: Financing agribusiness cooperatives: (12 hours)

business development planning for cooperatives, MIS for agribusiness cooperatives, collective action and leadership in cooperatives, promotion of cooperative movement-education and training

Unit-IV: Introduction to agriculture: (12 hours)

forms of agriculture, production, need for import and export, analysis of marketable surplus and marketed surplus, analysis of import and export statistics of agricultural products in India, macroeconomic forces, Import requirements-causes, identifying agri products for import ,import substitution, regulation of imports, quality standards, scanning the countries for importing the required agri products, import planning, documents required,

Unit V: Agriculture and Economic Development: **(12 hours)**

Nature and scope of agricultural and rural economics; Traditional agriculture and its modernization; Role of agriculture in economic development; Interdependence between agriculture and industry

Diversification of Rural Economic activities- Livestock economics- Livestock resources and their productivity ; White revolution ; Fishery and poultry development ; Forestry, horticulture and floriculture ; Issues and problems in rural industrialization and development of agro-based industries.

Recommended Learning Resources

- **Textbooks:**

1. "Agricultural Business Management" by Anil Kumar Singh, New Age International Publishers

2. "Cooperatives and Rural Development" by D.V. Desai, Oxford University Press

3. "Introduction to Agricultural Economics" by P. K. Mishra, Himalaya Publishing House

4. "Agricultural Marketing and Agribusiness Management" by P. C. Bansil, Kalyani Publishers

5. "Rural Development: Principles, Policies, and Management" by G.K. Lall, Sage Publications

- **Reference Materials & Digital Resources:**

1. "Principles of Agricultural Economics" by Andrew Barkley and Paul W. Barkley, Routledge

2. "Cooperatives in Agriculture" by Philip Raup, Agrotech Publishing Academy

3. "Agricultural Finance: From Crops to Land, Water, and Infrastructure" by Helyette Geman, Routledge

4. "Agricultural Development and Economic Transformation: Promoting Growth with Poverty Reduction" by Takashi Yamano and Keijiro Otsuka, Palgrave Macmillan

5. "Rural Livelihoods and Rural Development in India" edited by J. J. Roy Burman, Routledge

Note: Latest edition of books may be used.

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 1	No Poverty	Supports rural livelihoods, farm income enhancement, and poverty reduction.
SDG 2	Zero Hunger	Promotes efficient agribusiness systems, food security, and agricultural productivity.
SDG 4	Quality Education	Enhances agribusiness knowledge, managerial skills, and applied learning.
SDG 5	Gender Equality	Encourages women's participation and leadership in agribusiness and cooperatives.
SDG 8	Decent Work and Economic Growth	Supports agribusiness entrepreneurship, employment, and rural economic growth.
SDG 9	Industry, Innovation and Infrastructure	Encourages agro-industries, innovation, and agricultural infrastructure development.
SDG 10	Reduced Inequalities	Promotes inclusive rural development and equitable agricultural opportunities.
SDG 12	Responsible Consumption and Production	Encourages sustainable production, efficient resource use, and responsible agribusiness practices.
SDG 13	Climate Action	Supports climate-smart agriculture and sustainable agribusiness adaptation.
SDG 17	Partnerships for the Goals	Encourages cooperatives, farmer networks, and institutional collaboration.

Code	Course Title	Credit	L-T-P
RD48092	**Dissertation and Viva**	4	0-0-24

Course Learning Objectives: To induce hands-on experience by virtue of the project done on the field based problem.

Course Learning Outcomes: Onsuccessful completion of this course the students shall enable to:

CO1: Remember the different methods and steps of report writing.

CO2: Understand the value and benefit of doing fieldwork.

CO3: Apply to their local problems for solution.

CO4: Analyse the whole field work for interpretation.

CO5: Evaluate their field work experience in real life situation.

CO6: Create self-confidence and courage in solving various issues in their areas.

CO–PO-PSO Mapping Matrix using standard correlation levels:
3 = High, 2 = Medium, 1 = Low, – = No correlation

COs \ POs & PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	1	1	2	1	1	2	1	2	1	2	3	2	1	2	1
CO2	3	2	2	2	2	2	2	2	2	2	1	2	3	2	2	2	1
CO3	3	3	3	3	2	2	2	2	2	2	2	3	3	3	3	2	2
CO4	3	3	3	3	3	2	2	3	2	3	2	3	3	3	3	3	2
CO5	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO6	3	3	3	3	2	3	3	3	3	3	3	3	3	3	3	3	3

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Enhances research skills, academic writing, and experiential learning.
SDG 5	Gender Equality	Encourages inclusive and gender-sensitive field-based inquiry.
SDG 8	Decent Work and Economic Growth	Supports practical problem-solving and employability through field exposure.
SDG 10	Reduced Inequalities	Promotes inclusive research and local issue-based problem solving.
SDG 11	Sustainable Cities and Communities	Encourages local-level inquiry and practical community solutions.
SDG 16	Peace, Justice and Strong Institutions	Strengthens ethical research, accountability, and evidence-based understanding.
SDG 17	Partnerships for the Goals	Encourages collaboration with communities, institutions, and stakeholders.

Recommended Learning Resources

- **Textbooks:**

1. Ahuja, Ram (2010), Research Methods. Jaipur: Rawat Publication.
2. Bauer M.W. and G. Gaskell (eds.). (2000). Qualitative Research with Text, Image and Sound: A Practical Handbook. London, Sage Publications.
3. Denzin, N.K. and Y.S. Lincoln. (eds.). (2000). Handbook of Qualitative Research. New York, Sage.
4. Flick, U. (2009). An Introduction to Qualitative Research (4th Edition). London, Sage Publications.
5. Grbich, C. (2004). New Approaches in Social Research. London, Sage Publications.
6. Gupta, C.B and Gupta, V. An Introduction to Statistical Methods, New Delhi: Vikas Publishing House PVT Ltd.
7. Kothari, C. R. Research Methodology, Methods and Techniques –Wiley Eastern Limited – New Delhi.
8. Silverman, D. (ed.). (2011) Qualitative Research (3rd Edition). London, Sage Publications.

Note: Latest edition of the textbooks should be used.

Code	Course Title	Credit	L-T-P
MC42004	**HUMAN RESOURCE PLANNING (Double Major)**	4	3-1-0

Course Objectives

An in-depth understanding of Human Resource Planning (HRP) processes and practices within organizations and comprehensive learning on forecasting future workforce requirements, analyze existing talent pools, and develop strategies to meet organizational goals. Emphasis will be placed on aligning HRP with organizational objectives and addressing emerging trends and challenges in workforce planning.

Course learning Outcomes

CO 1. Comprehend the concept, scope, and importance of Human Resource Planning (HRP) within organizational strategy.

CO 2. Learn various methods and techniques of workforce forecasting, including quantitative and qualitative approaches.

CO 3. Understand the significance of job analysis in HRP and the impact of job design on organizational outcomes.

CO 4. Develop skills in recruitment and selection processes, including sourcing, screening, interviewing, and the application of legal and ethical considerations.

CO 5. Gain proficiency in training needs analysis, training methods, employee development programs, and aligning training initiatives with HRP goals.

CO–PO-PSO Mapping Matrix using standard correlation levels:
3 = High, 2 = Medium, 1 = Low, – = No correlation

COs \ POs & PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5
CO1	3	2	1	1	1	2	1	2	2	2	1	2	3	2	1	2	1
CO2	3	3	2	2	2	2	1	2	3	3	1	2	3	3	2	2	1
CO3	3	3	3	2	2	2	1	2	3	2	2	2	3	3	3	2	2
CO4	3	3	2	2	2	3	2	3	3	3	2	3	3	3	3	3	2
CO5	3	3	3	3	2	3	2	3	3	3	2	3	3	3	3	3	3

Course Inputs:

UNIT- I Introduction to Human Resource Planning(Lecture- 12 hours)

Concept and scope of Human Resource Planning;Objectives and importance of HRP in organizational strategy; Factors influencing HRP: Internal and external environment; Relationship between HRP and other HR functions ;Recent trends and challenges in HRP

UNIT – II Forecasting Workforce (Lecture- 12 hours)

Forecasting; Concept, Importance, Methods and techniques of workforce forecasting; Quantitative methods: Trend analysis, ratio analysis, regression analysis; Qualitative methods: Delphi technique, scenario planning; Workforce demand analysis: Determining future staffing needs; Workforce supply analysis: Assessing existing talent pools and capabilities

UNIT- III :Job Analysis and Job Design(Lecture- 12 hours)

Job Analysis-Concept and importance of job analysis in HRP**;** Job analysis methods: Interviews, questionnaires, observations**;** Developing job descriptions and job specifications**;** Job design

principles: Job enrichment, job enlargement, job rotation**;** Impact of job analysis and design on HRP outcomes

Unit IV Recruitment and Selection Strategies(Lecture- 12 hours)

Recruitment process- Concept, importance , Sourcing, screening, interviewing, Internal vs. external recruitment methods ;Selection- concept ,importance, techniques: Tests, assessments, interviews; Employer branding and talent acquisition strategies- Legal and ethical considerations in recruitment and selection

UNIT – V Training and Development for Workforce Planning(Lecture- 12 hours)

Training - concept, importance, Training needs analysis: Identifying skill gaps and development areas; Training methods: On-the-job training, off-the-job training, e-learning; Employee development programs: Coaching, mentoring, succession planning; Evaluating training effectiveness and ROI; Aligning training and development with HRP goals

.**Recommended Learning Resources**

- **Textbooks:**

1. Human Resource Planning: Text and Cases- Kavita Singh - Excel Books
2. Human Resource Planning and Development-R. Wayne Mondy -Pearson
3. Human Resource Planning and Management -S.K. Bhatia - Sterling Publishers Pvt Ltd

- **Reference Materials & Digital Resources:**

1. Human Resource Planning: A Comprehensive Approach- William J. Rothwell and John H. Prescott- AMACOM
2. Strategic Human Resource Planning" by Monica Belcourt and Kenneth McBey - Nelson Education
3. Human Resource Planning- Satish Kumar and Mamta Mohapatra -S. Chand & Company Ltd

Note: Latest edition of books may be used.

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Develops HR knowledge, analytical skills, and workforce planning competencies.
SDG 5	Gender Equality	Promotes diversity, inclusion, and equal opportunity in HR planning.
SDG 8	Decent Work and Economic Growth	Supports effective workforce planning, fair employment, and productive work systems.
SDG 10	Reduced Inequalities	Encourages equitable staffing and inclusive workforce management.
SDG 12	Responsible Consumption and Production	Promotes efficient workforce utilization and sustainable HR practices.
SDG 16	Peace, Justice and Strong Institutions	Strengthens fair hiring, compliance, and ethical HR governance.
SDG 17	Partnerships for the Goals	Encourages collaborative HR systems and institutional workforce partnerships.

Code	Course Title	Credit	L-T-P
EC42004	**Financial Economics (Double Major)**	4	3-1-0

Course Objectives:

This course intends to explain the ideas on financial system in India, financial inclusion and Money and Capital Market. It will help the students to enhance their knowledge on concepts like financial institutions, instruments and money and capital markets, their functioning and usage in real world.

Course Learning Outcomes:

Upon the successful completion of this course, a student will be able to:

CO1: Understand the structure of the financial system and functions of the financial sector.

CO2: Analyze different theories of interest rate determinationand financial sector reforms in India.

CO3: Evaluate the features and problems of Indian money market.

CO4: Assess the effectiveness and efficiency of Indian financial market and functions of SEBI.

CO5: Apply economic analysis to evaluate Non-Banking Financial Companies, its role and functions in financial markets.

CO–PO-PSO Mapping Matrix using standard correlation levels:
3 = High, 2 = Medium, 1 = Low, – = No correlation

COs \ POs & PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	3	2	1	1	1	2	1	2	2	2	1	2	3	2	1	2
CO2	3	3	2	2	2	2	1	2	2	2	2	2	3	3	2	2
CO3	3	3	3	2	2	2	1	2	2	2	2	3	3	3	3	2
CO4	3	3	3	3	2	3	2	3	3	3	2	3	3	3	3	3
CO5	3	3	3	3	3	3	2	3	3	3	3	3	3	3	3	3

Course Inputs:

Unit I: Financial System (Lecture- 12 hours)

The structure of the financial system- Functions of the financial sector-Indicators of financial development; Financial System and Economic Development; financial inclusion: concept and its evolution; policy initiatives on financial inclusion.

Unit II: Interest Rate Policy (Lecture- 12 hours)

Theories of interest rate determination-Level of interest rates-Long period and short period rates-Administered interest rates; Deregulation of interest rates; financial sector reforms in India.

Unit III: Money Market (Lecture- 12 hours)

Money Market: features; objectives; and importance of money market; composition of money market; money market institutions and instruments; features and problems of Indian money market.

Unit IV: Capital Market (Lecture- 12 hours)

Capital market: composition; Primary and secondary market for securities. Functions of new issue and secondary market; organizations of stock exchanges in India; defects in Indian stock exchange; SEBI; its objectives and functions.

Unit V: Non-Banking Financial Companies (Lecture- 12 hours)

Non-Banking Financial Companies: Hire purchase Companies-Venture Capital Companies. Insurance Sector: objectives, functions, life insurance and general insurance; IRDA and its role and functions in financial markets.

Skill Development Activities/Practical Exercise:

a) Group discussion/Debate

b) Quiz

c) PPT Presentation

d) Assignment writing

e) Seminars

Recommended Learning Resources

- **Textbooks:**

1. L.M.Bhole: Financial institutions and Market, Tata McGraw hill, New Delhi.

- **Reference Materials & Digital Resources:**

1. Gorden&Natrajan: Financial Market and institutions, Himalaya Publishing house.

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Enhances financial literacy, analytical skills, and understanding of financial systems.
SDG 5	Gender Equality	Promotes inclusive financial access and gender-sensitive financial participation.
SDG 8	Decent Work and Economic Growth	Supports efficient financial intermediation, investment, and economic development.
SDG 9	Industry, Innovation and Infrastructure	Encourages financial innovation, institutional development, and market infrastructure.
SDG 10	Reduced Inequalities	Promotes financial inclusion and equitable access to financial markets.
SDG 16	Peace, Justice and Strong Institutions	Strengthens regulatory governance, transparency, and responsible financial systems.
SDG 17	Partnerships for the Goals	Encourages institutional cooperation and coordinated financial development.

Code	Course Title	Credit	L-T-P
ET42004	**LEADERSHIP FOR ENTREPRENEURS (Double Major)**	4	3-1-0

Course Objectives

To cultivate leadership skills tailored to the unique challenges of entrepreneurship. It equips students with the knowledge and abilities necessary to lead and manage entrepreneurial ventures effectively. Through a blend of theoretical concepts, case studies, and practical exercises, students will develop a comprehensive understanding of entrepreneurial leadership, communication, team building, decision-making, and personal development.

Course Outcomes:

CO1. Understand the essence of entrepreneurial leadership, its characteristics, and its significance in driving innovation and success in entrepreneurial ventures.

CO2. Analyze various leadership theories and models, such as trait theory and situational leadership, to grasp different approaches to effective leadership in entrepreneurial contexts.

CO3. Develop proficiency in effective communication strategies tailored for entrepreneurs, including building rapport, persuasion, and negotiation skills, to navigate entrepreneurial challenges successfully.

CO4. Acquire skills in team formation, dynamics, and leadership, empowering team members, resolving conflicts, and fostering diversity and inclusion to cultivate high-performing and innovative entrepreneurial teams.

CO5. Cultivate personal development and resilience, emotional intelligence, and adaptive capacity to manage stress, overcome setbacks, and embrace continuous learning and growth

CO–PO-PSO Mapping Matrix using standard correlation levels:
3 = High, 2 = Medium, 1 = Low, – = No correlation

COs \ POs & PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4

CO1	3	2	1	1	1	2	2	2	2	2	1	2	3	2	1	2
CO2	3	3	2	2	1	2	2	2	3	3	1	2	3	3	2	2
CO3	3	3	3	2	2	2	3	3	3	3	2	2	3	3	3	2
CO4	3	3	3	3	2	3	3	3	3	3	2	3	3	3	3	3
CO5	3	3	3	3	2	3	3	3	3	3	3	3	3	3	3	3

Course Inputs:

UNIT- I Understanding Entrepreneurial Leadership (12 hours)

-Introduction to Entrepreneurial Leadership: Definition and Characteristics; Importance in Entrepreneurship; Leadership Theories and Models: Trait Theory, Behavioral Theory, Situational Leadership; Visionary Leadership :Developing and Communicating Vision, Inspiring and Motivating Others

UNIT -II Communication and Influence in Entrepreneurial Leadership (12 hours)

Effective communication strategies for entrepreneurs; Building rapport and credibility with stakeholders; Persuasion and negotiation skills for entrepreneurial success; Managing conflicts and resolving disputes in entrepreneurial team; Leveraging social media and digital platforms for entrepreneurial communication.

UNIT-III Building and Leading Entrepreneurial Teams (12 hours)

Team Formation and Dynamics: Importance of Teams in Entrepreneurship, Team Roles and Responsibilities, Team Leadership; Motivating and Empowering Team Members: Conflict Resolution and Team Building Activities; Diversity and Inclusion in Entrepreneurial Teams: Leveraging Diversity for Innovation, Creating Inclusive Team Cultures

UNIT-IV : Decision Making and Problem Solving in Entrepreneurship (12 hours)

Decision-Making Processes: Rational Decision Making, Intuitive Decision Making; Opportunity Identification and Evaluation: Assessing Business Opportunities, Feasibility Analysis, Problem-Solving Technique, DesignThinking, Creative Problem Solving

UNIT- V Personal Development and Resilience (12 hours)

Self-Awareness and Emotional Intelligence; Leadership Development Plans;Resilience in Entrepreneurship; Managing Stress and Burnout; Overcoming Setbacks and Failures; Continuous Learning and Growth Mindset; Lifelong Learning Strategies; Embracing Change and Adaptation

Recommended Learning Resources

- **Textbooks:**

1. Entrepreneurial Leadership: Finding Your Calling, Making a Difference-Richard L. Daft-Cengage Learning
2. Entrepreneurship: Successfully launching New Ventures-Bruce R Barringer- Pearson
3. The Entrepreneurial Leader: A Handbook for Today's Leaders" by Anil K. Khandelwal-Sage Publications Pvt. Ltd.

- **Reference Materials & Digital Resources:**

1. Entrepreneursaial Development- S.Khanka- S.Chand
2. Entrepreneurship Essentials You Always Wanted To Know (Self-Learning Management-Dr Anna Maria-Vibrant Publishers
3. https://youtu.be/rnqq_14DF0I

Note: Latest edition of books may be used.

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 4	Quality Education	Develops leadership, communication, and entrepreneurial competencies.
SDG 5	Gender Equality	Promotes inclusive leadership and gender-sensitive entrepreneurial practices.
SDG 8	Decent Work and Economic Growth	Encourages entrepreneurship, job creation, and innovation-driven growth.
SDG 9	Industry, Innovation and Infrastructure	Supports innovation, startup ecosystems, and entrepreneurial development.
SDG 10	Reduced Inequalities	Promotes inclusive leadership and equal opportunities in entrepreneurship.
SDG 12	Responsible Consumption and Production	Encourages responsible leadership and sustainable entrepreneurial practices.
SDG 16	Peace, Justice and Strong Institutions	Strengthens ethical leadership, accountability, and responsible governance.
SDG 17	Partnerships for the Goals	Encourages collaboration, networking, and stakeholder partnerships.

Multidisciplinary Course for the students of Other Department

Code	Course Title	Credit	L-T-P
CC13001	**FINANCIAL LITERACY (Multidisciplinary)**	4	3-1-0

Course Objectives:

This course aims to provide students with essential knowledge and skills to effectively manage personal finances, make informed financial decisions, and plan for their financial future. Topics covered include budgeting, saving, investing, managing debt, understanding credit, and basic principles of financial planning.

Course Outcomes:

CO1-Understand the importance of financial literacy in personal and professional life.

CO2- Learn about credit scores, credit reports, and how credit works.

CO3- Learn strategies for saving and investing money.

CO4-Explore basic principles of financial tax planning for short-term and long-termgoals.

CO5-Understand the different types of debt and strategies for managing debt responsibly.

CO–PO-PSO Mapping Matrix using standard correlation levels:
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COs \ POs & PSOs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5
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CO2	3	3	2	2	2	2	1	2	2	2	2	2	3	3	2	2	1
CO3	3	3	3	2	3	2	1	2	2	3	2	3	3	3	3	2	2
CO4	3	3	2	2	2	3	2	3	2	2	2	3	3	3	3	3	2
CO5	3	3	3	3	2	3	2	3	3	3	3	3	3	3	3	3	3

Course Inputs:

Unit-I: Financial Planning and Financial Products: Introduction to Saving, Time value of money, Management of spending and financial Discipline

Unit-II: Banking and Digital Payment: Banking product and services, Digitisation of financial transactions:Debitcards(ATM cards) and Credit Cards ,Net banking and UPI,Digitalwallets,Security and Precautions against Ponzi Schemes and online frauds

Unit-III: Investment Planning and management:Investment opportunity and financial products,Insuranceplanning ,life and non-life including medical insurance schemes

Unit-IV: Personal Tax:Introduction to basic tax structure in India for personal taxation,Aspects of Personal Tax planning,Exemptions and deductions for individuals,e-filling.

Unit-V: Managing Debt: Types of debt (e.g., credit cards, student loans, mortgages) Strategies for managing debt, Understanding interest rates and how they affect debt

Recommended Learning Resources

- **Textbooks:**

1.Textbook: "Personal Finance for Dummies" by Eric Tyson

2.Online resources: Khan Academy, Investopedia, NerdWallet

3.Guest speakers: Financial planners, bankers, or representatives from local credit unions

4.Financial Literacy:Prof.(Dr.) Amit Kumar Singh,Taxmann's Publication

SDG Mapping with SDG Title and Contribution:

SDG No.	SDG Title	Contribution of the Course
SDG 1	No Poverty	Promotes financial inclusion, savings, and better financial management for economic security.
SDG 4	Quality Education	Enhances financial awareness, practical literacy, and informed decision-making.
SDG 5	Gender Equality	Encourages women's financial literacy and equitable financial participation.
SDG 8	Decent Work and Economic Growth	Supports informed financial planning, savings, and productive economic participation.
SDG 10	Reduced Inequalities	Promotes inclusive access to financial knowledge and services.
SDG 12	Responsible Consumption and Production	Encourages responsible spending, saving, and consumption behaviour.

SDG 16	Peace, Justice and Strong Institutions	Strengthens financial awareness, transparency, and responsible financial conduct.



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