



Undergraduate Programme

B.Com – 3 years

Bachelor of Commerce (Hons) – 4 Years

Faculty of Commerce

Parul University

Vadodara, Gujarat, India

Faculty of Commerce
B.Com (Hons) Programme

1. Vision of the Department

To be an institute of academic excellence in the area of business studies and commerce focusing on best quality of education and research.

2. Mission of the Department

M1 - To provide a transformative educational experience, fostering a passion for commerce, and equipping students with the knowledge and skills to emerge as ethical and innovative business leaders in a dynamic global landscape

M2 -To create a vibrant learning community dedicated to commerce education, where students are empowered with critical thinking, entrepreneurial spirit, and ethical values, ensuring they contribute meaningfully to the world of business and finance

M3 -To establish an innovative teaching environment in commerce and industry, fostering state-of-the-art training that equips students with the knowledge and skills needed to excel in the fields of chartered accountancy and company secretary ship, preparing them for successful and competitive professional careers."

3. Program Educational Objectives

The statements below indicate the career and professional achievements that the B.Com curriculum enables graduates to attain.

PEO 1	To develop professional competence in commerce, equipped with the knowledge and skills necessary for successful careers in various domains such as accounting, finance, and business management.
PEO 2	To Cultivate students with exceptional professional and leadership skills in commerce, empowering them to excel as effective decision-makers, managers, and leaders in diverse organizational settings.
PEO 3	To provide students with a profound aptitude for research and development, fostering innovative thinking, analytical skills, and a commitment to advancing knowledge within their respective fields.
PEO4	To equip students with a thorough understanding of commerce and management principles, enriched by practical exposure and internships, enabling them to seamlessly transition into the professional world with proficiency.

4. Program Learning Outcomes

Program Learning outcomes are statements conveying the intent of a program of study.

PLO 1	Commerce knowledge	Demonstrate a comprehensive understanding of core concepts in commerce, integrating theoretical knowledge into practical applications to navigate diverse business scenarios effectively.
PLO 2	Problem analysis	Employ critical thinking skills to identify, analyse, and solve complex problems in commerce, evaluating multiple dimensions and proposing innovative solutions.
PLO 3	Design/develop	Formulate and refine creative solutions for intricate

	ment of solutions	commercial challenges, integrating theoretical knowledge with practical considerations while ensuring ethical and feasible outcomes.
PLO 4	Conduct investigations of complex problems	Conduct thorough investigations into complex commercial issues using research methodologies, analyse findings, and draw informed conclusions to support effective decision-making.
PLO 5	Modern tool usage	Apply modern tools and technologies proficiently in commerce, utilizing software, analytics, and other resources to enhance decision-making and operational efficiency.
PLO 6	The Commerce and society	Understand and apply ethical and socially responsible practices in commerce, recognizing the interconnectedness between commerce and societal well-being.
PLO 7	Environment and sustainability	Integrate sustainable practices into commerce, considering environmental implications and contributing to long-term sustainability in business operations.
PLO 8	Ethics	Demonstrate a strong ethical foundation in commerce, making decisions with integrity, responsibility, and adherence to ethical principles.
PLO 9	Individual and team work	Apply effective communication and collaboration skills in both individual and team settings, fostering a positive working environment and resolving interpersonal challenges.
PLO 10	Communication	Effectively communicate complex commercial ideas and information using various channels, demonstrating clarity and adaptability in diverse communication contexts.
PLO 11	Project management and commerce	Apply project management principles to plan, execute, and evaluate commerce-related projects, while analysing business data to make informed decisions and demonstrate financial literacy.
PLO 12	Life-long learning	Cultivate a commitment to continuous learning and self-improvement in commerce, adapting to evolving practices and technologies throughout a professional career.

5. Program Specific Learning Outcomes

PSO 1	Market Responsiveness and Adaptive Decision-Making	To acquire the ability to analyse and respond to market demands based on recent developments, demonstrating agility in decision-making to adapt business strategies and operations to dynamic market conditions.
PSO 2	Business Analytics Competence	To apply statistical and analytical tools to interpret and analyse business data, enabling them to make informed decisions, predict market trends, and contribute effectively to organizational strategy.

6. Credit Framework

Summary	B.Com(Hons)	B.Com(Hons) with Research
Ability Enhancement Courses (AEC)	10	10
Skill Enhancement Courses (SEC)	10	10
Value Added Courses (VAC)	8	8
Multidisciplinary Courses	12	12
Discipline Specific Courses (DSC)	88	88
Minor	32	32
Dept. Vocational Studies (DVSC)	0	0
Internship/Project	4	4
Research Project/OJT	12	12
Total	176	176

7. Program Curriculum

Semester – 1					
Subject Code	Subject title	Credit	L	T	P
00019301AE01/ 00019301AE02/ 00019301AE03	MIL-1 (Basic English – I/Basic Hindi – I/Basic Gujarati – I)	2	2		
11011401VA01	VAC-1 (Climate change & sustainable environment)	2	2		
16010001SE01	SEC-1 Business Communication	2	2		
16010001DS01	Core - 1 Fundamentals of Accounting	4	4		
16010001DS02	Core - 2 Micro Economics	4	4		
16010101AF01	Minor- 1 Principles of Auditing	4	4		
16010201BI01	Minor- 1 Principles of Banking & Insurance				
16010301MK01	Minor- 1 Principles of Marketing				
16010401HR01	Minor- 1 Principles of Management				
16010501FT01	Minor- 1 Basics of Foreign Trade				
	University Elective – 1	4	4		
	Total	22	22		

Semester - 2					
Subject Code	Subject title	Credit	L	T	P
00019301AE04/ 00019301AE05/ 00019301AE06	MIL-2 (Basic English – II/Basic Hindi – II/Basic Gujarati – II)	2	2		
00019101SE01	SEC-2 (Mathematical Aptitude)	2	2		
00019302VA01	VAC-2 (IPDC including history and culture of India and IKS-I)	2			
16010002DS01	Core - 3 Financial Accounting	4	4		
	University Elective - 2	4	4		
16010002DS02	Core - 4 Macro Economics	4	4		
16010102AF02	Minor -2 Financial Market & Services	4	4		
16010202BI02	Minor -2 Legal Aspects of Banking & Insurance				
16010302MK02	Minor -2 Consumer Behaviour				
16010402HR02	Minor -2 Human Resource Management				
16010502FT02	Minor -2 Foreign Trade Policies & Regulations				
	Total	22	22		
Semester – 3					
Subject Code	Subject title	Credit	L	T	P
00019303AE01/ 00019303AE02/ 00019303AE03	MEL-1 (Advanced English – I/Basic French – I/Basic German – I)	2	2		
00019303VA01	VAC-3 (IPDC including history and culture of India and IKS - 2)	2	2		
03010503SE01	SEC-3 AI	2	2		
16010003DS01	Core - 5 Business Mathematics	4	4		
	Introductory Multidisciplinary Course (University Elective 3)	4	4		
16010003DS02	Core - 6 Corporate Accounting	4	4		
16010003DS02	Core - 7 Indian Financial System	4	4		
	Total	22	22		
Semester – 4					
Subject Code	Subject title	Credit	L	T	P
00019303AE04/ 00019303AE05/ 00019303AE06	MEL-2 (Advanced English – II/Basic French – II/Basic German – II)	2	2		
16010004SE01	SEC-4 Computer Applications in Business	2	2		
16010004DS01	Core - 8 Statistics for Business	4	4		
19010204VA01	Positive mental health	2	2		
16010104AF03	Minor-3 Advanced Auditing Practices and Operations	4	3	2	
16010204BI03	Minor-3 Bank Credit & Insurance Products		4		
16010304MK03	Minor-3 Service & Relationship Marketing		4		
16010404HR03	Minor-3 Organizational Behaviour		4		
16010504FT03	Minor-3 Import Export Procedure and Documentation		3	2	
16010004DS02	Core - 9 Cost accounting	4	4		
16010004DS03	Core - 10 Fundamentals of Direct Taxation	4	4		

	Total	22	20	04	
Semester – 5					
Subject Code	Subject title	Credit	L	T	P
16010005DS01	Core - 11 Financial Management	4	4		
16010005DS02	Core - 13 Fundamentals of Indirect Taxation & GST	4	4		
16010005DS03	Core - 13 Business Law	4	4		
06010105SE01	SEC -5 Digital Literacy	2	2		
16010104AF04	Minor-4 Advanced Corporate Accounting	4	4		
16010204BI04	Minor-4 Banking & Insurance Compliance and Governance		4		
16010304MK04	Minor-4 Sales & Distribution Management		3	2	
16010404HR04	Minor-4 Compensation and Management		3	2	
16010504FT04	Minor-4 International Supply Chain Management & Logistics		4		
16010105AF05	Minor-5 Income Tax Return & E-filing	4	3	2	
16010205BI05	Minor-5 Health Insurance		3	2	
16010305MK05	Minor-5 Strategic Brand Management		4		
16010405HR05	Minor-5 Industrial Relationship & Personal Management		4		
16010505FT05	Minor-5 International Financial Management		4		
	Total	22	20	04	
Semester – 6					
Subject Code	Subject title	Credit	L	T	P
16010006DS01	Core - 14 Management Accounting	4	4		
16010006DS02	Core - 15 Business Environment	4	4		
16010106AF06	Minor-6 Security Analysis and Portfolio Management	4	4		
16010206BI06	Minor-6 Digital Banking & Insurance		3	2	
16010306MK06	Minor-6 Social Media & Digital Marketing		3	2	
16010406HR06	Minor-6 Labour Legislations		3	2	
16010506FT06	Minor-6 Foreign Exchange & Risk Management		3	2	
00019306AE01	AEC - Professional Ethics & Communication	2	2		
16010006DS03	Core - 16 Strategic Management	4	4		
16010006IN01	Internship/Mini Project	4	4		
	Total	22	21	02	
Semester – 7 (B.Com – Hons)					
Subject Code	Subject title	Credit	L	T	P
16010007DS01	Core - 17 Accounting for Decision Making	4	4		
16010007DS02	Core - 18 International Business Environment	4	4		
16010007DS03	Core - 19 Computer Applications in Accounting	4	4		
16010107AF07	Minor-7 Fundamentals of Trading in Stock & Commodity Market	4	3	2	
16010207BI07	Minor-7 Risk Management in Banking & Insurance		3	2	
16010307MK07	Minor-7 Marketing Research		3	2	
16010407HR07	Minor – 7 Talent Acquisition Management		3	2	
16010507FT07	Minor-7 International Taxation & Regulations		3	2	
16010007IN01	On Job Training	6			

	Total	22	15	02	
Semester – 7 (B.Com – Hons with Research)					
Subject Code	Subject title	Credit	L	T	P
16010007DS01	Core - 17 Accounting for Decision Making	4	4		
16010007DS02	Core - 18 International Business Environment	4	4		
16010007DS03	Core - 19 Computer Applications in Accounting	4	4		
16010107AF07	Minor-7 Fundamentals of Trading in Stock & Commodity Market	4	3	2	
16010207BI07	Minor-7 Risk Management in Banking & Insurance			2	
16010307MK07	Minor-7 Marketing Research			2	
16010407HR07	Minor-7 Talent Acquisition Management			2	
16010507FT07	Minor-7 International Taxation & Regulations			2	
16010007RP01	Research Project	6			
	Total	22	15	02	
Semester – 8 (B.Com – Hons)					
Subject Code	Subject title	Credit	L	T	P
16010108AF08	Minor-8 Financial Derivatives and Risk Management	4	4		
16010208BI08	Minor-8 International Banking & Insurance				
16010308MK08	Minor-8 International Marketing				
16010408HR08	Minor-8 International HRM				
16010508FT08	Minor-8 International Marketing				
16010008DS01	Core - 20 Data Analytics	4	4		
16010008DS02	Core - 21 Enterprise Resource Planning	4	4		
16010008DS03	Core - 22 Personal Financial Management	4	4		
16010008IN01	On Job Training	6			
	Total	22	16		
Semester – 8 (B.Com – Hons with Research)					
Subject Code	Subject title	Credit	L	T	P
16010108AF08	Minor-8 Financial Derivatives and Risk Management	4	4		
16010208BI08	Minor-8 International Banking & Insurance				
16010308MK08	Minor-8 International Marketing				
16010408HR08	Minor-8 International HRM				
16010508FT08	Minor-8 International Marketing				
16010008DS01	Core - 20 Data Analytics	4	4		
16010008DS02	Core - 21 Enterprise Resource Planning	4	4		
16010008DS03	Core - 22 Personal Financial Management	4	4		
16010008RP01	Research Project	6			
	Total	22	12		

8. Detailed Syllabus

Semester 1

Core – 1

a. Course Name: Fundamentals of Accounting

b. Course Code: 16010001DS01

c. Prerequisite: Basic Knowledge of commerce and business

d. Rationale: Accounting provides students with skills and knowledge that can be applied to a number of industries.

e. Course Learning Objective:

CLOBJ 1	Comprehend the fundamental principles and concepts of accounting
CLOBJ 2	Understand the accounting process, including transaction recording, journalizing, and ledgering.
CLOBJ 3	Accurately measure and analyse business income using various accounting methods
CLOBJ 4	Prepare final accounts (trial balance, profit & loss account, and balance sheet) and effectively rectify accounting errors

f. Course Learning Outcomes:

CLO 1	Explain the meaning and scope of accounting, differentiate between accounting concepts and principles, and identify basic accounting standards and their benefits.
CLO 2	Record business transactions in a journal using proper double-entry bookkeeping techniques, post entries to various ledgers, and prepare a trial balance.
CLO 3	Apply different revenue and expense recognition principles, calculate depreciation using various methods, and analyse the impact of depreciation on business income.
CLO 4	Identify and rectify different types of accounting errors, effectively prepare final accounts for sole proprietorship firms, and interpret financial statements for basic decision-making

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

*CE - Continuous Evaluation

h. Content:

Unit	Topics	Weightage (%)	Teaching Hours
1	Theoretical Framework: Meaning and Scope of accounting, Accounting Concepts and Principles –Accounting Conventions, Accounting Standards–Concepts, Objectives, Benefits, Accounting Policies, International Financial Reporting Standards (IFRS):- Need and procedures of IFRS , Distinction between IFRS & GAAP	25%	12
2	Accounting Process: Basis of Accounting: Accrual basis and cash basis. Types of accounts: Personal, Real and Nominal, Rules of	25%	18

	debit and credit, Journal Entries. Introduction of journal and various ledgers - Examples related to recording the transaction into journal, posting into ledger, balancing & preparation of trial balance.		
3	Measurement of business income -Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement. Revenue recognition: Recognition of expenses. Depreciation accounting: Purpose of charging depreciation; Factors affecting depreciation; Methods of charging Depreciation: Straight Line Method (Single Asset and Addition of Asset), Written Down Value Method (Single Asset and Addition of Asset), Annuity Method (Single Asset), Sinking Fund Method (Single Asset); Computation and accounting treatment of depreciation.	25%	15
4	Final Accounts & Rectification of error: Accounting Errors, Types of Errors, Errors affecting to Trial Balance and Errors which are not affecting to Trial balance, Rectification- of errors affecting trial balance. Preparation of trial balance, Profit and Loss Account and Balance Sheet of Sole Proprietorship firms	25%	15
	Total	100%	60

***Continuous Evaluation:** It consists of Assignments/Seminars/Presentations/Quizzes/Surprise Tests (Summative/MCQ) etc.

i . References Books:

1. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
2. Tulsian, P.C. Financial Accounting, Pearson Education.
3. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
4. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
5. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi

Semester - 1

Core – 2

a. Subject Name: Micro Economics

b. Subject Code: 16010001DS02

c. Prerequisite: Basic Knowledge of business and economics

d. Rationale: Economics is an essential part of business firms. Hence it is necessary to understand basic concepts of microeconomics.

e. Course Learning Objective:

CLOBJ 1	To recognize the fundamental concepts and importance of business economics within the context of various economic systems.
CLOBJ 2	To comprehend the forces influencing demand and supply, their interaction in determining market equilibrium, and how elasticity affects market outcomes.
CLOBJ 3	To analyse the relationship between production factors, output, cost behaviour, and revenue generation within firms.
CLOBJ 4	Evaluate the efficiency and behaviour of different market structures (perfect competition, monopoly, monopolistic competition, and oligopoly) and their impact on consumers and producers.

f. Course Learning Outcomes:

CLO 1	Define key terms of economics like "business economics," "price mechanism," and "types of economies" without prompting.
CLO 2	Explain the relationship between price and quantity demanded/supplied using graphs and equations, illustrating concepts like equilibrium, shifts, and elasticity.
CLO 3	Calculate and interpret short-run and long-run cost curves to predict cost behaviour in response to changes in output
CLO 4	Compare and contrast the features of different market structures, analysing their price and output determination mechanisms, and identifying potential welfare implications for each structure.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

*CE - Continuous Evaluation

h. Content:

Unit	Topics	Weightage (%)	Teaching Hours
1	Nature & Scope of Business Economics Introduction, Nature of business economics, Scope of business economics, Basic Problems of an Economy & Role of Price Mechanism, Types of Economy	25%	15
2	Theory of Demand and Supply Meaning of Demand & Supply, The demand & Supply Schedule, Demand Function & Supply function, Law of Demand & Supply Individual and Market Demand & Supply Determinants of Demand & Supply, Demand & Supply	25%	15

	Curve, Equilibrium with supply & Demand Curve, Demand & Supply Shifts Effects of a shift in Supply or Demand, Interpreting Changes in Price & Quantity, Types of Elasticity of Demand & Supply, Calculating Elasticity, Measurement of Elasticity, Degree of Elasticity, Consumer Equilibrium – Utility Analysis, Consumer Equilibrium – Indifference Curve Analysis,		
3	Theory of Production, Revenue and Cost Theory of Production, Factors of Production, Production function, Returns to scale, Return to factors, Theory of Cost, Cost Function, Types of Cost, Cost curves in Long run & short run. Theory of Revenue.	25%	15
4	Market Structure: Meaning & Characteristics of Perfect Competition, Price & output Determination under perfect Competitive Market, Short Run & Long Run Equilibrium, Imperfect Competition-Basic Concept of Monopoly, Features of Monopoly Equilibrium under Monopoly Short & Long run, Concept of Monopolistic Competition, Features of Monopolistic Competition, Price and output determination under Monopolistic Competition, Meaning & Characteristics of Oligopoly, Kinked demand curve.	25%	15
	Total	100%	60

***Continuous Evaluation:** It consists of Assignments/Seminars/Presentations/Quizzes/Surprise Tests (Summative/MCQ) etc.

i. References Books:

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
2. N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning
3. Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill Education.
4. Salvatore, D. *Schaum's Outline: Microeconomic Theory*, McGraw-Hill, Education.
5. Case and Fair, *Principles of Micro Economics*, Pearson Education
6. Koutsiyannis, *Modern Micro Economic Theory*.
7. C Snyder, *Microeconomic Theory: Basic Principles and Extensions*, Cengage Learning
8. Bilas, Richard A., *Microeconomics Theory: A Graphical Analysis*, McGraw-Hill Education.
9. Paul A Samuelson, William D Nordhaus, *Microeconomics*, McGraw-Hill Education.
10. Amit Sachdeva, *Micro Economics*, Kusum Lata Publishers

Semester – 1

Minor – 1 Accounting & Finance

a. Subject Name: Principles of Auditing

b. Subject Code: 16010101AF01

c. Prerequisite: Basic Knowledge of accounting

d. Rationale: The course is designed to equip students with foundational knowledge and skills essential for understanding and practicing auditing principles. Recognizing the pivotal role of auditing in ensuring financial integrity, accountability, and transparency, this course aims to cultivate a strong ethical foundation and in still a sense of professional responsibility in students, preparing them for careers in auditing and related fields.

e. Course Learning Objectives

CLOBJ 1	Define the concept of internal audit and differentiate it from statutory audit and internal check, showcasing a comprehensive understanding of its characteristics and objectives
CLOBJ 2	Analyse the process of vouching, delineating its objectives and importance, while also articulating the auditor's responsibilities related to vouching. (Analyse)
CLOBJ 3	Synthesize information regarding verification and valuation, applying principles to assess the auditor's role in asset valuation for various items such as land, buildings, plant, machinery, goodwill, investments, stock in trade, bills payable, sundry creditors, and contingent liabilities. (Evaluate)
CLOBJ 4	Evaluate the audit of joint-stock companies, scrutinizing qualifications, disqualifications, modes of auditor appointment, rights, duties, and liabilities of a company auditor, as well as analysing the contents and types of audit reports.

f. Course Learning Outcomes:

CLO 1	Differentiate between internal audit, statutory audit, and internal check, demonstrating a thorough understanding of their characteristics and objectives.
CLO 2	Analyse the vouching process, articulate its objectives and importance, and explain the auditor's responsibilities associated with vouching.
CLO 3	Synthesize information on verification and valuation, applying principles to assess the auditor's role in valuing diverse assets such as land, buildings, plant, machinery, goodwill, investments, stock in trade, bills payable, sundry creditors, and contingent liabilities.
CLO 4	Evaluate the audit processes of joint-stock companies, scrutinizing qualifications, disqualifications, modes of auditor appointment, rights, duties, and liabilities of company auditors, while also analysing the contents and types of audit reports.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

*CE - Continuous Evaluation

h. Content:

Unit	Topics	Weightage (%)	Teaching Hours
1	Introduction to Auditing: Definition, Characteristics and Scope of Auditing, Objectives of Auditing, Advantages and limitations of Auditing, Qualities of an Auditor, Difference between Auditing and Accountancy, Types of Audit.	25%	15
2	Internal Audit and Verification Meaning, Characteristics, Objectives, Auditor's duty regarding internal check system, Difference between Internal Audit and Statutory Audit, Difference between Internal Check and Internal Audit Vouching: Meaning, of Vouching and Voucher, Characteristics, Objectives, Importance of Vouching, Points to be considered in Vouching, Vouching and Auditor's duties	25%	15
3	Verification and Valuation of Assets and Liabilities: Meaning and Objectives of verification and valuation – Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities	25%	15
4	Audit of Joint Stock Companies: Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.	25%	15
	Total	100%	60

***Continuous Evaluation:** It consists of

Assignments/Seminars/Presentations/Quizzes/Surprise Tests(Summative/MCQ) etc.

i. References Books:

- Garg, P. (2022). Auditing & Assurance. Delhi, India: Taxmann Publication.
- Kumar, R. & Sharma, V. (2019). Auditing Principles and Practice. Delhi, India: PHI Learning.
- Roy (2019). Auditing & Assurance. Delhi, India: Oxford University Press.
- Singh A. K., & Gupta, L. (2021). Auditing Theory and Practice. Noida, India: Galgotia Publishing.
- Dinkar Pagare (2022). Auditing: Principles and practice (21st ed.). Sultan Chand & Sons.

Semester – 1

Minor 2 – Banking & Insurance

a. Course Name: Principles of Banking and Insurance

b. Course Code: 16010101BI01

c. Prerequisite: foundational understanding of finance and commerce, along with basic analytical and problem-solving skills.

d. Rationale: The syllabus aims to equip students with a comprehensive understanding of the financial system, enabling them to develop strategies for effective evaluation and promotion of financial products, in alignment with the larger program learning outcomes in commerce, problem analysis, modern tool usage, and market responsiveness.

e. Course Learning Objective:

CLOBJ 1	To understand the Indian Banking System.
CLOBJ 2	To acquire knowledge and comprehension of negotiable instruments, including their types, characteristics, and legal implications in financial transactions.
CLOBJ 3	To apply the principles of insurance to effectively manage risks in various financial contexts, integrating insurance knowledge into risk management strategies.
CLOBJ 4	To understand the essential components of insurance contracts, including their formation, terms, and legal implications, fostering a deeper understanding of insurance principles and practices.

f. Course Learning Outcomes:

CLO 1	Gain a comprehensive understanding of the Indian Banking System, including its structure, functions, regulations, and the role of different banking institutions within the economy.
CLO 2	To develop proficiency in identifying and analyzing various types of negotiable instruments, such as promissory notes, bills of exchange, and checks, while comprehending their characteristics, usage, and legal implications in financial transactions.
CLO 3	To apply the principles of insurance to assess and mitigate risks effectively across diverse financial scenarios, demonstrating the ability to integrate insurance concepts and techniques into risk management strategies tailored to specific contexts.
CLO 4	Comprehend the insurance contract essentials, including their formation, terms, conditions, and legal implications,

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

***CE - Continuous Evaluation**

h. Content:

Unit	Topics	Weightage	Teaching Hours
1	Banker and Customer: Relationship between Banker and Customer – Types of Deposits. Classification of Banks – Banking System. Commercial Banks: Functions and Credit Creation. Reserve Bank of India: Functions and Credit Control	25%	15
2	Negotiable Instruments: Definition – Characteristics of Negotiable Instruments – Types – Classification- Special Parties to Negotiable Instrument. Cheques: Definition- Distinction between Cheque and Bill of Exchange – Salient features of a Cheque– Cheque vs. Draft – Drawing up of a Cheque. Electronic Banking: Traditional Banking vs. E-Banking – Electronic Delivery Channels – Facets of E-Banking – Electronic Cheque – Mobile Banking – Inter-Bank Mobile Payment Service – Virtual Currency – Advantages of E-Banking – Constraints in E-Banking– Real Time Gross Settlement.	25%	15
3	Insurance –Characteristics of insurance contract- Functions – importance-benefits of insurance – essential elements of insurance – insurance documents. Life Insurance - essential elements of life assurance – Classification of Policies – Assignment of life policy- Nomination-Surrender value- payment of claims- advantages.	25%	15
4	Marine Insurance – Characteristics – essential elements – double insurance- Kinds of marine policies – important clauses in marine policy –Marine losses and abandonment. Fire Insurance – principles – fire policy-types of fire policies –fire insurance claims . Miscellaneous Insurance: Fidelity guarantee insurance- Property insurance-Motor vehicle Insurance – Health Insurance.	25%	15
	Total	100%	60

***Continuous Evaluation:** It consists of Assignments/Seminars/Presentations/Quizzes/Surprise Tests(Summative/MCQ) etc.

i. References Books:

- 1) M.N. Mishra and Dr. S.B. Mishra, Insurance Principles and Practice, S. Chand and Company Ltd, New Delhi.
- 2) S. Natratajan and Dr. R. Parameswaran, Indian Banking, , S.Chand and Company Ltd, New Delhi.
- 3) Dr.S. Gurusamy, Banking Theory and Practice, Tata Mc Graw-Hill Education Private Ltd.

Semester – 1

Minor – 3 Marketing

a. Subject Name: Principles of Marketing

b. Subject Code: 16010301MK01

c. Prerequisite: Basic Knowledge of accounting

d. Rationale: The course is designed to equip students with foundational knowledge and skills essential for understanding and practicing auditing principles. Recognizing the pivotal role of auditing in ensuring financial integrity, accountability, and transparency, this course aims to cultivate a strong ethical foundation and in still a sense of professional responsibility in students, preparing them for careers in auditing and related fields.

e. Course Learning Objectives

CLOBJ 1	Analyse the components of marketing, distinguish between selling and marketing, and evaluate the significance of marketing in a developing economy.
CLOBJ 2	Differentiate between product concepts and classifications, formulate strategies for product mix and product line, and apply knowledge of the product life cycle to develop effective marketing strategies.
CLOBJ 3	Assess the role and importance of pricing, determine pricing objectives, and apply basic methods for price determination.
CLOBJ 4	Evaluate the importance and components of the promotion mix, analyse the communication process, and integrate personal selling and sales promotion strategies.

f. Course Learning Outcomes:

CLO 1	Define various elements in effective marketing, distinguish between selling and marketing, and justify the significance of marketing in a developing economy.
CLO 2	Categorize products effectively, formulate strategies for product mix and product line, and apply knowledge of the product life cycle to develop effective marketing strategies.
CLO 3	Evaluate the significance of pricing in marketing, determine pricing objectives based on market conditions, and apply basic methods for price determination.
CLO 4	Analyse the communication process in marketing, and integrate personal selling and sales promotion strategies.

g. Teaching & Examination Scheme

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

*CE - Continuous Evaluation

h. Content:

Unit	Topics	Weightage (%)	Teaching Hours
1	Nature and Scope of Marketing: Meaning, Marketing Concepts, Evolution of Marketing, Difference Between Selling and Marketing, Importance of Marketing, Marketing in Developing Economy, Concept of Marketing Mix. Marketing Environment – Meaning – Types - Relevance of Environment in Marketing, Marketing Environment in India, Government Regulations Affecting Marketing. Markets and Market Segmentation: Meaning – Types and Characteristics of markets – Importance of market segmentation – Requirements for segmenting a market – Bases of segmentation – Market Targeting and Positioning – Repositioning.	25%	15
2	Product Concept and Classification: Meaning – Product Mix and Product line – Product Mix and Product Line Strategies – Classification of Products – Product Diversification. New Product Development and Product Life Cycle: Importance of Product Innovation – New Product Development Process – Why do New Product Fail? – Product Life Cycle – Marketing Strategies at Different Stages of PLC.	25%	15
3	Pricing and Methods: Meaning – Role and Importance of Pricing – Objectives of Pricing – Factors affecting Price Determination – Basics methods of Price Determination. Discount and Allowances: Meaning – Discount and Allowances – Geographical Pricing – Pricing a new Product – Fixed Price Vs Flexible Price Policy – Unit Pricing.	25%	15
4	Promotion Mix: Meaning and Importance of Promotion – The Communication Process – Integrating Marketing Communication – Concept of Promotion Mix – Comparison of the Components of Promotion Mix – Factors affecting the Promotion Mix. Personal Selling and Sales Promotion: Meaning – Importance of personal selling – Selling Theories – The Personal Selling Process – Salesperson. Sales Promotion - Importance – Major Sales Promotion Tools.	25%	15
	Total	100%	60

***Continuous Evaluation:** It consists of Assignments/Seminars/Presentations/Quizzes/Surprise Tests(Summative/MCQ) etc.

i. References Books:

1. Kotler, Philip and Keller Kevin, Marketing Management, Pearson Education 15.
2. RSN Pillai and Bagavathi, Marketing Management, S Chand & Company Private Limited.
3. R. Saxena, Marketing Management, Tata MC Graw Hill Education.

Semester – 1

Minor – 4 Human Resource Management

a. Course Name: Principles of Management

b. Course Code: 16010401HR01

c. Prerequisite: Knowledge of Management Principles and Practices

d. Rationale : To incubate knowledge and understanding of Management Principles and Practices

e. Course Learning Objective:

CLOBJ 1	To understand the concept, nature, process, and significance of management, and appreciate the roles of Mintzberg.
CLOBJ 2	To analyse the decision-making process, comprehend Management by Objectives, and design effective control systems using traditional and modern techniques.
CLOBJ 3	To demonstrate an understanding of organizing by evaluating authority and responsibility relationships, department bases, and organizational structures.
CLOBJ 4	To examine recent developments in global management and conduct a comparative study of management practices in various countries.

f. Course Learning Outcomes: After completion of course, student will be able to-

CLO 1	Explain the concept, nature, process, and significance of management, and articulate the roles of Mintzberg.
CLO 2	Evaluate the decision-making process, critically assess Management by Objectives, and design effective control systems using traditional and modern techniques.
CLO 3	Apply knowledge of authority and responsibility relationships, department bases, and organizational structures.
CLO 4	Assess recent developments in global management, and critically evaluate and compare management practices in various countries.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

*CE - Continuous Evaluation

h. Course Content:

Unit	Topics	Weightage	Teaching Hours
1	Introduction: Concept, nature, process and significance of management; Managerial roles (Mintzberg); An overview of functional areas of management- Marketing, Finance, Production, HRM, IT, R&D; Evolution of school of management thoughts- Classical, Neo -Classical, System and Contingency Approaches; Contribution of management thinkers, contemporary management practices.	25%	15
2	Planning and Control: Concept, process and types; Decision-Making- concept and process; Management by Objectives; Corporate planning- environment analysis and diagnosis, strategy formulations; Managerial control- concept and process; Designing an effective control system;	25%	15

	Techniques - traditional and modern (PERT and CPM).		
3	Organizing: Concept, nature, process and significance; Authority and responsibility relationships- delegation, decentralization; departmentation basis and formats (Project and Matrix); Formal and informal organization; Organizational structure- traditional and modern. Directing: Motivation- types and theories; Leadership: Leading people at work- basic concepts, leadership styles; Communication- nature, process, networks and barriers; Effective communication.	25%	15
4	International Management Practices: Recent developments in the field of management in a global perspective; A comparative study of management practices in India, Japan, USA, China etc. with examples of international and domestic companies (in developed and underdeveloped countries).	25%	15
	Total	100%	60

***Continuous Evaluation:** It consists of Assignments/Seminars/Presentations/Quizzes/Surprise Tests (Summative/MCQ) etc.

i. References Books:

1. Koontz, H. & Weihrich, H. (2015). Essentials of Management: An International, Innovation, and Leadership Perspective. New-Delhi: Mc-Graw Hill
2. Griffin, R. W. (2013). Fundamentals of Management. Cengage Learning.
3. Stoner, James, A. F., Freeman, R. E. & Gilbert, D. R. (2003). Management. Pearson Education
4. Management Principles and Applications by J P Mahajan, Anupam Mahajan and Deepika Dewan.
5. Essentials of Management: An International, Innovation and Leadership Perspective by Harold Koontz and Heinz Weihrich
6. Principles of Management by P C Tripathi (Author), P N Reddy (Author)

Semester – 1

Minor 5: Foreign Trade

a. Course Name: Basics of Foreign Trade

b. Course Code: 16010501FT01

c. Prerequisite: Knowledge of Commerce and Trade

d. Rationale: Equip students with essential knowledge of international trade for informed global decision-making, addressing emerging trends, and navigating the complexities of the interconnected marketplace.

e. Course Learning Objective:

CLOBJ 1	Understand the evolution, need, and importance of foreign trade, and analyze economic theories
CLOBJ 2	Evaluate various modes of entry into international business
CLOBJ 3	Examine the concept of globalization, its features, stages, and the impact of production, investment, and technology
CLOBJ 4	Assess the evolution, objectives, and functions of international economic institutions

f. Course Learning Outcomes: After completion of course, student will be able to-

CLO 1	Describe the evolution and importance of foreign trade, categorize and compare various theories of international trade, and differentiate between different forms of international business.
CLO 2	Compare and Evaluate different modes of entry into international business, and evaluate their suitability based on specific business scenarios.
CLO 3	Define globalization, list its features and stages, assess its advantages and disadvantages, and identify the essential conditions for successful globalization.
CLO 4	Explain the evolution, objectives, and functions of major international economic institutions (World Bank, IMF, WTO, UNCTAD) and their impact on global trade and economic policies.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

*CE - Continuous Evaluation

h. Content:

Unit	Topics	Weightage	Teaching Hours
1	Introduction to Foreign trade: Meaning, Evolution, Need, Importance of Foreign Trade, Theories of International Trade: Mercantilism, Absolute advantage, Comparative advantage (Ricardian model), Heckscher-Ohlin theory, New trade theory, Gravity model of trade; Economic Theories – Forms of International Business – Nature of International Business	25%	15

2	Modes of Entry into International Business: Mode of Entry – Exporting – Licensing – Franchising – Contract Manufacturing – Turn Key Projects – Foreign Direct Investment – Mergers, Acquisitions and Joint Ventures – Comparison of different modes of Entry	25%	15
3	Globalization: Globalization: Meaning – Features – Stages – Production – Investment and Technology, Globalization – Advantages and Disadvantages – Methods and Essential Conditions for Globalization. MNC's and International Business: Definitions – Distinction between Indian Companies – MNC – Global Companies and TNC – Organizational Transformations – Merits and Demerits of MNCs in India	25%	15
4	International Economic Institution: World Bank, IMF, WTO, UNCTAD: Evolution, objectives and Functions Emerging Trends in Foreign Trade: E-commerce and its impact on international trade, Sustainable and ethical considerations in global trade, Digitalization and the future of trade	25%	15
	Total	100%	60

***Continuous Evaluation:** It consists of Assignments/Seminars/Presentations/Quizzes/Surprise Tests(Summative/MCQ) etc.

i. References Books:

1. Subbarao, P. (2018). International business: Theory and practice (3rd ed.). Vikas Publishing House.
2. Vasudeva, P. K. (2020). International trade: Theory and practice. Vikas Publishing House.
3. Seth, M. L. (2019). International trade: Theory, policy, and practice. New Age International Publishers.
4. Gupta, K. R. (2016). Foreign trade policy and handbook of procedures. Taxmann Publications Pvt. Ltd.

Semester 2

Core - 1

a. Course Name: Financial Accounting

b. Course Code: 16010002DS01

c. Prerequisite: Basic Knowledge of commerce and business

d. Rationale: Accounting provides students with skills and knowledge that can be applied to a number of industries.

e. Course Learning Objective:

CLOBJ 1	Understand consignment accounting principles, differentiating consignment and sale, and applying relevant journal entries.
CLOBJ 2	Master preparation of final accounts for companies, incorporating adjustments for stock valuation, depreciation, etc.
CLOBJ 3	Gain competence in accounting for inland branches using Debtors Method and Stock and Debtors Method.
CLOBJ 4	Acquire proficiency in accounting for hire purchase transactions and instalment systems.

i. Course Learning Outcomes:

CLO 1	Explain consignment accounting principles and apply journal entries accurately.
CLO 2	Prepare final accounts for companies, demonstrating accuracy in adjustments.
CLO 3	Apply methods to ascertain profits in inland branches effectively.
CLO 4	Demonstrate proficiency in recording and analysing complex transactions in hire purchase and instalment systems.

j. Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

*CE - Continuous Evaluation

j. Content:

Unit	Topics	Weightage	Teaching Hours
1	Consignment Account : Meaning, Features, Difference between consignment and sale, Journal entries in Books of Consignor and consignee, Ledgers in Books of Consignor (consignment account, consignee's account, goods sent on consignment account), Ledgers in Books of consignee (consignor's account, commission account), Examples including invoice price.	25%	15

2	Final Accounts of Companies : A. Basic Terms: Dividend; Proposed Dividend; Interim dividend; Unclaimed dividend; Dividend equalization fund; Less tax dividend; Provisions and reserve; General reserve; Contingency reserve; Debenture redemption fund. B. Preparation of Final accounts of Companies Preparation of profit and loss account and balance sheet of corporate entities (excluding calculation of managerial remuneration)	25%	15
3	Accounting for Inland Branches: Inland Branches; Dependent branches only and Ascertainment of Profit by Debtors Method & Stock and Debtors Method.	25%	15
4	Accounting for Hire Purchase and Installment System: Accounting for Hire Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including default and repossession, stock and debtors system.	25%	15
	Total	100%	60

***Continuous Evaluation:** It consists of

Assignments/Seminars/Presentations/Quizzes/Surprise Tests(Summative/MCQ) etc.

k. References Books:

1. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
2. Tulsian, P.C. Financial Accounting, Pearson Education.
3. M.C. Shukla, T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
4. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
5. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi

Semester 2

Core – 2

a. Course Name: Macro Economics

b. Course Code: 16010002DS02

c. Prerequisite: Foundational understanding of basic economic principle and theories

d. Rationale: Macroeconomics teaches students about the overall economy & its implementation in Business decisions.

e. Course Learning Objective:

CLOBJ 1	Understand the fundamental principles and concepts of macro-economic and national income.
CLOBJ 2	Apprehend the supply and demand for money, including Classical model of investment.
CLOBJ 3	Comprehend the fundamentals of finance, banking, tax system and NBFIs.
CLOBJ 4	Perceive the causes and policy measures of poverty and unemployment.

f. Course Learning Outcomes:

CLO 1	Explain the concept of macroeconomics, its policies, and various macro-economic theories. Also know how the concepts of GDP, GNP & circular flow of income.
CLO 2	Apply the fundamentals of supply and demand for money, the classical model for savings and investment, and effects of inflation and deflation on economy.
CLO 3	Identify the taxation system, know about the fiscal policy and its measures, and role of NBFIs and Banks in the financial system, and its effects on credit control on the economy.
CLO 4	Identify the policy measures and causes of poverty, its relation with the unemployment, and its prevailing reasons followed by explaining the features of business cycle.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

*CE - Continuous Evaluation

h. Content:

Unit	Topics	Weightage	Teaching Hours
1	Theoretical Framework of Macro Economics – Development of macroeconomics-School of Thought – Classical, Keynesian, and Post- Keynesian, Goals of macroeconomics policy, Basic concepts - significance of National Income, Measurement of National Income, National product and Domestic Product, (Real and Nominal GNP), Aggregate Consumption, Circular flow of Income. Difference between micro and macroeconomics.	25%	15
2	Theory of Money Demand, and Employment The concept of Money demand, Functions of money, theories of demand for money, the concept of money supply, supply and demand for money, Effects of money on output and prices, Inflation and deflation, Monetary policy, Money markets and capital markets, Classical Model without savings and investment, Classical Model with savings and investment.	25%	15
3	Fundamentals of Public finance and banking Tax system- its meaning and classification, Public Finance vs. Private Finance, Fiscal Policy- Concept, objectives and instruments, Central Budget, Central Banking-functions and credit control, Non- Banking Financial Institutions-meaning , distinction between banks and NBFI	25%	15
4	Principle of Poverty, Business Cycle and Unemployment: Concepts, Causes and Policy measures of Poverty, Features of business cycles, Economic interpretation of unemployment & its reasons.	25%	15
	Total	100%	60

***Continuous Evaluation:** It consists of Assignments/Seminars/Presentations/Quizzes/Surprise Tests(Summative/MCQ) etc.

i. References Books:

1. D.N.Dwivedi, Managerial Economics, Vikas Publishing House, Eighth Edition.
2. D. M. Mithani, Managerial Economics - Theory and Application, Himalaya Publishing House, Eighth Edition.
3. Damodaran. Managerial Economics. Oxford University Press, Second Edition.
4. Ahuja H. L, Managerial Economics- Analysis for Managerial Decision Making, S. Chand, New Delhi

Semester 2

Minor – 1 Accounting & Finance

a. Course Name: Financial Market & Services

b. Course Code: 16010102AF02

c. Prerequisite: foundational understanding of finance and commerce, along with basic analytical and problem-solving skills.

d. Rationale: The syllabus aims to equip students with a comprehensive understanding of the financial system, enabling them to develop strategies for effective evaluation and promotion of financial products, in alignment with the larger program learning outcomes in commerce, problem analysis, modern tool usage, and market responsiveness.

e. Course Learning Objective:

CLOBJ 1	Understand the role and function of the financial system in reference to the macro economy.
CLOBJ 2	Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.
CLOBJ 3	Evaluate and create strategies to promote financial products and services
CLOBJ 4	Understand the functions of financial market and various instruments

i. Course Learning Outcomes:

CLO 1	Develop a comprehensive understanding of the financial system's role in the macro economy.
CLO 2	Demonstrate awareness of the current structure and regulatory framework of the Indian financial services sector.
CLO 3	Formulate strategies to evaluate and promote financial products and services effectively.
CLO 4	Comprehend the functioning of financial markets and various instruments.

j. Teaching and Examination Scheme:

Teaching Scheme (Hours/Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

***CE** - Continuous Evaluation

h. Content:

Unit	Topics	Weightage (%)	Teaching Hours
1	Structure of Financial System: Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms	25%	15
2	Financial Services: Concept, Nature and Scope of Financial Services – Regulatory Framework of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India	25%	15
3	Mutual Funds: Concept and Objectives, Functions and Portfolio Classification, Organization and Management, Guidelines for Mutual Funds, Working of Public and Private Mutual Funds in India, Debt Securitisation – Concept and Application – De-mat Services - need and Operations-role of NSDL and CSDL.	25%	15
4	Allied Financial Services: Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital, Leasing – types of Leases – Evaluation of Leasing Option Vs. Borrowing, Credit Rating – Meaning & Functions, Insurance Services,- Factoring – Forfaiting - .Discounting.	25%	15
	Total	100%	60

***Continuous Evaluation:** It consists of

Assignments/Seminars/Presentations/Quizzes/Surprise Tests(Summative/MCQ) etc.

i. REFERENCE BOOKS

1. M Y Khan, "Financial Services", TMH, 7th edition
2. Ravi M. Kishore, "Financial Management", Taxmann's, 6th edition.
3. Bhole. L.M. and Jitendra Mahakud "Financial Institutions & Markets –Structure, Growth & Innovations", TMH 5th edition.
4. Anthony Saunders & Marcia Millon Cornett, " Financial Markets &Institutions", TMH, 5th edition.

Semester 2

Minor – 2 Banking & Insurance

a. Course Name: Legal Aspects of Banking & Insurance

b. Course Code: 16010202BI02

c. Prerequisite: Foundational understanding of legal principles and basic knowledge in commerce and business.

d. Rationale: Legal Aspects of Banking and Insurance necessitates a fundamental comprehension of legal principles, ensuring with the requisite skills and knowledge to navigate and apply legal frameworks in the dynamic domains of banking and insurance, thereby enhancing their adaptability across diverse industries.

e. Course Learning Objective:

CLOBJ 1	Develop a holistic understanding of banking's legal landscape, encompassing definitions, relationships, obligations, and precautions for bankers and customers.
CLOBJ 2	Attain comprehensive knowledge of legal aspects in banking operations and diverse fund remittance methods.
CLOBJ 3	Journey through the intricacies of insurance laws, exploring structure, functions, historical evolution, and regulations within the Indian insurance business
CLOBJ 4	Master insurance legalities, spanning the Indian Contract Act, Consumer Protection Act, Motor Vehicle Insurance, Fire Insurance, Workmen's Compensation Act, Public Liability Insurance Act, Marine Insurance Act, and FEMA Regulations, 2000.

f. Course Learning Outcomes:

CLO 1	Ensures a comprehensive understanding of the legal framework of banking, covering definitions, legal relationships, obligations, and precautions for both bankers and customers
CLO 2	Gain a comprehensive understanding of legal aspects related to banking operations and knowledge of various fund remittance methods
CLO 3	Embark on an insightful journey of insurance laws, covering the structure, organization, functions, historical evolution, regulations, and legislation applicable to the insurance business in India
CLO 4	Ensures a comprehensive grasp of insurance legalities, spanning the Indian Contract Act, Consumer Protection Act, Motor Vehicle Insurance, Fire Insurance, Workmen's Compensation Act, Public Liability Insurance Act, Marine Insurance Act, and FEMA Regulations, 2000.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

*CE - Continuous Evaluation

h. Content:

Unit	Topics	Weightage	Teaching Hours
1	Introduction to Legal Framework of Banking: Definition & meaning of banker and customer, the legal relationship between the Banker and Customer, Obligations of a Banker, Precautions to Be Taken by the Banker and the Customer, The rights and duties of banker and customer, Garnishee order and attachment order, Various Types of Customers, Customer Identification Procedure, 'Know Your Customer' (KYC) Guidelines of the RBI, Closing of a Bank Account - Termination of Banker-Customer Relationship.	25%	15
2	Legal Aspects of Banking Operations: Legal aspects of a Cheque - Definition of a Cheque, Different Types of Cheque. Endorsement - Definition of Endorsement, General Rules Regarding the form of Endorsements, Dishonour of Cheque and its Consequences under Negotiable Instruments Act. Remittance of funds: Bank draft, mail transfer and telegraphic transfer. Traveller's Cheque. MICR clearing system. Currency chest and its working. Safe custody and safe deposit vaults.	25%	15
3	Introduction to Insurance Laws: Insurance Structure, Organization, Functions- Regulation and Legislation Applicable to Insurance. History and Regulation of Insurance Business in India - Insurance Act, 1938 (As Amended) - Nationalization of Life Insurance (1956) and General Insurance (1972) Business (LIC Act, 1956, GIBNA Act 1972) -Post- Nationalization - Insurance Business Scenario in India-Malhotra Committee Recommendations, 1999- IRDA Act, 1999	25%	15
4	Legal Aspects of Insurance: Indian Contract Act, 1872- Consumer Protection Act, 1986-Motor Vehicle Insurance Policy- Agreed Bank Mortgage Clause- Fire Insurance & Miscellaneous Insurance Policies Under Workmen's Compensation Act- 1990- Public Liability Insurance Act, 1990 - Marine Insurance Act, 1963- Motor Vehicles Act, 1989 - General Features, Scope & Rules Therein- Foreign Exchange Management (Insurance) Regulations, 2000.	25%	15
	Total		60

***Continuous Evaluation:** It consists of Assignments/Seminars/Presentations/Quizzes/Surprise Tests(Summative/MCQ) etc.

i. References Books:

1. . R.K. Gupta: BANKING Law and Practice in 3 Vols.Modern Law Publications
2. J.M. Holden: The Law and Practice of Banking, Universal Law Publishing.
3. M.L.Tannan, revised by: Banking Law and Practice, Wadhwa & Company, Nagpur C.R. Datta & S.K.Kataria
4. Principles of Insurance Management by Neelam Gulati, Excel books Publications.
5. Mugali V.M. - Law and Practice of Banking

Semester 2

Minor – 3 Marketing

a. Course Name: Consumer Behavior

b. Course Code: 16010302MK02

c. Prerequisite: Basic Knowledge of marketing

d. Rationale: Accounting provides students with skills and knowledge that can be applied to a number of industries.

e. Course Learning Objective:

CLOBJ 1	Comprehend the fundamental principles and concepts of consumer behaviour
CLOBJ 2	Evaluate various theories of consumer decision-making, including the level of consumer involvement
CLOBJ 3	Demonstrate the ability to analyse the complexities of buying behaviour and use the same to formulate successful strategies.
CLOBJ 4	Create an understanding of the group influences and consumer behaviour in cultural and contextual environment.

f. Course Learning Outcomes:

CLO 1	Demonstrate the knowledge of consumer behaviour can be applied to marketing.
CLO 2	Identify the dynamics of human behaviour and the basic factors that influence the consumer's decision process.
CLO 3	Relate internal dynamics such as personality, perception, learning motivation and attitude to the choices consumers make.
CLO 4	Analyse the consumer decision process.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

*CE - Continuous Evaluation

h. Content:

Unit	Topics	Weightage	Teaching Hours
1	Understanding the Consumer: Consumer Behavior and Factors influencing Consumer behavior, Buying decision process -5 Stage Model, Other theories of Consumer decision making, Level of consumer involvement, ELM Model.	25%	15
2	Consumer Motivation: Motivation as a psychological force, dynamics of motivation, types and systems of needs-Hierarchy of needs, Motivational research. Consumer Personality: Personality-Nature of personality, personality and understanding consumer diversity, Elements of perception, dynamics of perception	25%	15
3	Consumer Learning: Consumer Learning-Elements of consumer learning,	25%	15

	behavioral learning theories - Classical conditioning, Cognitive learning theory, measures of consumer learning. Consumer Attitude: Consumer Attitude Formation and Change-What are attitudes, Structural models of attitudes-Tri-component attitude model & Multi attribute attitude models, attitude formation, strategies to attitude change.		
4	Consumer Decision Process and satisfaction: Problem recognition; search and evaluating; purchasing processes; post purchase behavior; consumer behavior models; consumerism; organizational buying behavior. Measurement of consumer satisfaction and dissatisfaction, repeat buying, brand switching and loyalty, opinion leadership, complaining behavior. Consumer in Social and cultural settings: Reference groups and family influences; Social class, cultural; Sub-cultural and cross cultural influences on consumer behavior; personal influences and diffusion of innovations; impact of media and globalization.	25%	15
	Total	100%	60

***Continuous Evaluation:** It consists of

Assignments/Seminars/Presentations/Quizzes/Surprise Tests(Summative/MCQ) etc.

i. References Books:

1. Consumer Behavior (Textbook) Schiffman, L G and Kanuk, L L; PHI; Latest.
2. Consumer Behavior Concepts and Applications - Loudon, D.L. and Bitta, A.J.D. (2005), TMH. ISBN: 978-0070387676
3. Consumer Behavior - Engle, Blackwell and Minria

Semester 2

Minor – 4 Human Resource Management

a. Course Name: Human Resource Management

b. Course Code: 16010402HR02

c. Prerequisite: Basic Knowledge of Human Resource Management

d. Rationale: Understanding how HRM contributes to organizational objectives is crucial for students to be effective HR professionals.

e. Course Learning Objective:

CLOBJ 1	Understand the fundamental concepts, features, and roles of Human Resource Management
CLOBJ 2	Develop proficiency in Human Resource Planning, recruitment methods, and the selection process
CLOBJ 3	Acquire knowledge in designing effective induction programs, conducting training, managing compensation structures, and fostering employee engagement
CLOBJ 4	Master the skills involved in performance appraisal, promotion decisions, and the management of employee transfers

f. Course Learning Outcomes:

CLO 1	Understanding the role and responsibilities of human resources management functions in influencing business outcomes.
CLO 2	Demonstrating knowledge of Human Resource Planning (HRP) and the processes involved in recruitment and selection.
CLO 3	Apply the aspects of induction, training, and compensation within the realm of human resources management and Ability to demonstrate Employee Engagement
CLO 4	Explaining the intricacies of performance appraisal and its associated processes.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

***CE - Continuous Evaluation**

h. Content:

Unit	Topics	Weightage (%)	Teaching Hours
1	Introduction to Human Resource Management: Meaning and Definition of HRM – Features Objectives, Differences between Human Resource Management and Personnel Management, Importance, Functions and Process of HRM, Role of HR Manager, Trends influencing HR practices.	25%	15
2	Human Resource Planning, Recruitment & Selection: Human Resource Planning: Meaning and Importance of Human Resource Planning, Process of HRP a. Demand Forecasting- Meaning and Techniques (Meanings Only) and HR supply forecasting. ccession Planning – Meaning and Features b. Analysis: Meaning and Uses of Job Analysis, Process of Job Analysis – Job Description, Job Specification, Job Enlargement, Job Rotation, Job Enrichment (Meanings Only) c. Recruitment – Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment.	25%	15
3	Induction, Training, Compensation and Employee Engagement: Induction: Meaning, Objectives and Purpose of Induction, Problems faced during Induction, Induction Program Planning. Training: Need for training, Benefits of training, Assessment of Training Needs and Methods of Training and Development; Kirkpatrick Model; Career Development. Compensation: Direct and Indirect forms of Compensation (Meaning Only), Compensation Structure. Employee Engagement: Meaning and Types of EE, Drivers of Engagement - Measurement of EE, Benefits of EE.	25%	15
4	Performance Appraisal, Promotion & Transfers: Performance appraisal: Meaning and Definition, Objectives and Methods of Performance Appraisal – Uses and Limitations of Performance Appraisal, Process of Performance Appraisal Promotion: Meaning and Definition of Promotion, Purpose of Promotion, Basis of promotion Transfer: Meaning of Transfer, Reasons for Transfer, Types of Transfer, Right Sizing of Work Force, Need for Right Sizing	25%	15
	Total	100%	60

***Continuous Evaluation:** It consists of Assignments/Seminars/Presentations/Quizzes/Surprise Tests(Summative/MCQ) etc.

i. References Books:

1. Aswathappa, Human Resource Management, McGraw Hill Edwin Flippo,
2. Personnel Management, McGraw Hill C.B. Mamoria, Personnel Management, HPH
3. Subba Rao, Personnel and Human Resources Management, HPH Madhurimalal, Human Resource Management, HPH
4. Rajkumar: Human Resource Management I.K. Intl
5. Michael Porter, HRM and Human Relations, Juta & Co.Ltd.
6. K. Venkataramana, Human Resource Management, SHBP Chartered Accountants of India, New Delhi.

Semester 2

Minor – 5 Foreign Trade

a. Course Name: Basics of Foreign Trade

b. Course Code: 16010501FT01

c. Prerequisite: Knowledge of Commerce and Trade

d. Rationale : Equip students with essential knowledge of international trade for informed global decision-making, addressing emerging trends, and navigating the complexities of the interconnected marketplace.

e. Course Learning Objective:

CLOBJ 1	Understand the evolution, need, and importance of foreign trade, and analyze economic theories
CLOBJ 2	Evaluate various modes of entry into international business
CLOBJ 3	Examine the concept of globalization, its features, stages, and the impact of production, investment, and technology
CLOBJ 4	Assess the evolution, objectives, and functions of international economic institutions

f. Course Learning Outcomes: After completion of course, student will be able to-

CLO 1	Describe the evolution and importance of foreign trade, categorize and compare various theories of international trade, and differentiate between different forms of international business.
CLO 2	Compare and Evaluate different modes of entry into international business, and evaluate their suitability based on specific business scenarios.
CLO 3	Define globalization, list its features and stages, assess its advantages and disadvantages, and identify the essential conditions for successful globalization.
CLO 4	Explain the evolution, objectives, and functions of major international economic institutions (World Bank, IMF, WTO, UNCTAD) and their impact on global trade and economic policies.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

***CE - Continuous Evaluation**

h. Content:

Unit	Topics	Weightage	Teaching Hours
1	Introduction to Foreign trade: Meaning, Evolution, Need, Importance of Foreign Trade, Theories of International Trade: Mercantilism, Absolute advantage, Comparative advantage (Ricardian model), Heckscher-Ohlin theory, New trade theory, Gravity model of trade; Economic Theories – Forms of International Business – Nature of International Business	25%	15
2	Modes of Entry into International Business: Mode of Entry – Exporting – Licensing – Franchising – Contract Manufacturing – Turn Key Projects – Foreign Direct Investment – Mergers, Acquisitions and Joint Ventures – Comparison of different modes of Entry	25%	15
3	Globalization: Globalization: Meaning – Features – Stages – Production – Investment and Technology, Globalization – Advantages and Disadvantages – Methods and Essential Conditions for Globalization. MNC's and International Business: Definitions – Distinction between Indian Companies – MNC – Global Companies and TNC – Organizational Transformations – Merits and Demerits of MNCs in India	25%	15
4	International Economic Institution: World Bank, IMF, WTO, UNCTAD: Evolution, objectives and Functions Emerging Trends in Foreign Trade: E-commerce and its impact on international trade, Sustainable and ethical considerations in global trade, Digitalization and the future of trade	25%	15
	Total	100%	60

***Continuous Evaluation:** It consists of Assignments/Seminars/Presentations/Quizzes/Surprise Tests(Summative/MCQ) etc.

i. References Books:

1. Subbarao, P. (2018). International business: Theory and practice (3rd ed.). Vikas Publishing House.
2. Vasudeva, P. K. (2020). International trade: Theory and practice. Vikas Publishing House.
3. Seth, M. L. (2019). International trade: Theory, policy, and practice. New Age International Publishers.
4. Gupta, K. R. (2016). Foreign trade policy and handbook of procedures. Taxmann Publications Pvt. Ltd.