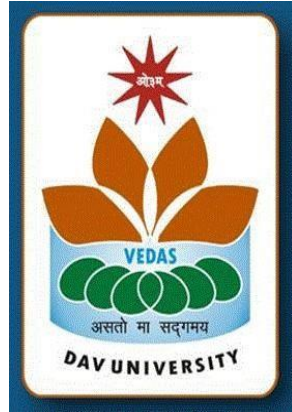


DAV University, Jalandhar

Department of Commerce, Business Management & Economics



Scheme and Syllabi

for

Master of Commerce [M.Com.]

(NEP-2020)

2025 Batch

(Program ID- 223)

**Master of Commerce: M. Com**

The Master of commerce (M. Com) is a post graduate academic degree program aimed at fostering advanced knowledge in accounting, taxation, management and economics. The program is ideal for those who wish to build career in academia, research, business management, finance, banking, corporate sectors and entrepreneurship. The curriculum is designed to combine theoretical knowledge with practical applications, making graduates equipped to solve real-world business challenges. M. Com students can choose from a range of specializations depending on their career interests including Finance and Accounting, Marketing, HRM and Strategy and Entrepreneurship. With the curriculum that balances theoretical concepts with practical applications, it prepares students for leadership roles in a variety of industries, as well as offering opportunities in academia and research. The program opens up a wide range of career options in both the private and public sectors as financial analyst, tax consultant, auditor, corporate banker, management accountant, and business analyst. The degree also serves as a strong foundation for those aiming for professional certifications such as Chartered Accountancy (CA), Cost and Management Accountancy (CMA) or Company Secretary (CS). Moreover, an M. Com degree is often considered a stepping stone toward academic careers, with many graduates pursuing PhDs in commerce related disciplines or entering research initiative roles in organizations and universities.

**Program Educational Objectives (PEOs)**

**PEO1:** To develop comprehensive knowledge in the field of commerce and allied subjects.

**PEO2:** To foster competencies towards innovation and entrepreneurial skills for fulfilling business and society needs.

**PEO3:** To develop communication and team building skills amongst learners, thereby enhancing strategic thinking and managerial effectiveness in the various situations.

**Program Outcomes (POs)**

**PO1: Business Environment and Domain Knowledge:** Graduates are able to improve their awareness and knowledge about functioning of local and global business environment and society. This helps in recognizing the functioning of businesses, identifying potential business opportunities, evolution of business enterprises and exploring the entrepreneurial opportunities.

**PO2: Critical thinking, Business Analysis, Problem Solving and Innovative Solutions:** Competencies in quantitative and qualitative techniques. Graduates are expected to develop skills on analyzing the business data, application of relevant analysis, and problem solving in other functional areas such as marketing, business strategy and human resources.

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**PO3: Global Exposure and Cross-Cultural Understanding:** Demonstrate a global outlook with the ability to identify aspects of the global business and Cross-Cultural Understanding.

**PO4: Social Responsiveness and Ethics:** Developing responsiveness to contextual social issues / problems and exploring solutions, understanding business ethics and resolving ethical dilemmas. Graduates are expected to identify the contemporary social problems, exploring the opportunities for social entrepreneurship, designing business solutions and demonstrate ethical standards in organizational decision making. Demonstrate awareness of ethical issues and can distinguish ethical and unethical behaviours.

**PO5: Leadership and Teamwork:** Understanding leadership roles at various levels of the organization and leading teams. Graduates are expected to collaborate and lead teams across organizational boundaries and demonstrate leadership qualities, maximize the usage of diverse skills of team members in the related context.

## Program Specific Outcomes (PSOs)

**PSO1:** To develop the ability in students to engage in competitive exams like CA, ICMAI, CS and related courses.

**PSO2:** Enabling the students to implement commerce and business management Know-How in various business & professional settings.

**PSO3:** To prepare the students to pursue their career in academics and research.

### Mapping of POs with PEOs

| PEOs→<br>POs↓ | PEO 1 | PEO 2 | PEO 3 |
|---------------|-------|-------|-------|
| PO1           | Yes   | Yes   | Yes   |
| PO2           |       |       | Yes   |
| PO3           |       |       | Yes   |
| PO4           |       | Yes   |       |
| PO5           |       | Yes   | Yes   |

### Mapping of PSO with PEO

| PEOs→<br>PSO↓ | PEO 1 | PEO 2 | PEO 3 |
|---------------|-------|-------|-------|
|---------------|-------|-------|-------|

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|             |            |            |            |
|-------------|------------|------------|------------|
| <b>PSO1</b> | <b>Yes</b> |            |            |
| <b>PSO2</b> | <b>Yes</b> | <b>Yes</b> | <b>Yes</b> |
| <b>PSO3</b> | <b>Yes</b> |            |            |

| <b>M. Com with Coursework (Credit Details)</b>      |                                     |                      |                          |                      |
|---|-------------------------------------|----------------------|--------------------------|----------------------|
| <b>Category of Course</b>                           | <b>Course Category Abbreviation</b> | <b>No of Courses</b> | <b>Credit per Course</b> | <b>Total Credits</b> |
| Discipline Specific Course-Core                     | DSC                                 | 15<br>2<br>1         | 4<br>3<br>2              | 68                   |
| Discipline Specific Elective                        | DSE                                 | 6                    | 3                        | 18                   |
| Discipline Specific-Skill Enhancement Courses- Core | DS-SEC                              | 5<br>2               | 2<br>1                   | 12                   |
| Ability Enhancement Course-Common                   | AEC-C                               | 1                    | 2                        | 2                    |
| <b>TOTAL</b>  |                                     |                      |                          | <b>100</b>           |

| <b>M. Com with Research &amp; Coursework (Credit Details)</b>                    |                                     |                      |                          |                      |
|--|-------------------------------------|----------------------|--------------------------|----------------------|
| <b>Category of Course</b>  | <b>Course Category Abbreviation</b> | <b>No of Courses</b> | <b>Credit per Course</b> | <b>Total Credits</b> |
| Discipline Specific Course-Core  | DSC                                 | 11<br>2<br>1         | 4<br>3<br>2              | 52                   |
| Discipline Specific Elective   | DSE                                 | 2                    | 3                        | 6                    |
| Discipline Specific-Skill Enhancement Courses- Core                              | DS-SEC                              | 3<br>1               | 2<br>1                   | 7                    |
| Research Project<br>(Research Project-I)<br>(Research Project-II)<br>(Viva-Voce) | SEC-RP                              |                      | 2<br>16<br>4             | 22                   |
| Ability Enhancement Course-Common  | AEC-C                               | 1                    | 2                        | 2                    |
| <b>TOTAL</b>   |                                     |                      |                          | <b>89</b>            |

**Master of Commerce: M. Com**

**Semester 1**

| S.No | Paper Code | Course Title                        | L         | T        | P        | Cr        | Course Type |
|------|------------|-------------------------------------|-----------|----------|----------|-----------|-------------|
| 1    | ECN501     | Managerial Economics                | 4         | 0        | 0        | 4         | DSC         |
| 2    | CMR501     | Accounting for Decision Making      | 4         | 0        | 0        | 4         | DSC         |
| 3    | CMR502     | Legal Aspects of Business           | 4         | 0        | 0        | 4         | DSC         |
| 4    | MGN501     | Business Environment & Indian Ethos | 4         | 0        | 0        | 4         | DSC         |
| 5    | ECN502     | Quantitative Methods                | 4         | 0        | 0        | 4         | DSC         |
| 6    | CMR503     | Contemporary Issues in Commerce     | 0         | 0        | 4        | 2         | DS-SEC      |
| 7    | MGN503     | Workshop on Excel                   | 0         | 0        | 4        | 2         | DS-SEC      |
|      |            |                                     | <b>20</b> | <b>0</b> | <b>8</b> | <b>24</b> |             |

**L: Lectures T: Tutorial P: Practical Cr: Credits**

**Semester 2**

| S.No | Paper Code | Course Title                             | L         | T        | P        | Cr        | Course Type |
|------|------------|--|-----------|----------|----------|-----------|-------------|
| 1    |            | Business Research Methods                | 4         | 0        | 0        | 4         | DSC         |
| 2    |            | Human Resource Management                | 4         | 0        | 0        | 4         | DSC         |
| 3    |            | Marketing Management                     | 4         | 0        | 0        | 4         | DSC         |
| 4    |            | Organizational Behaviour                 | 4         | 0        | 0        | 4         | DSC         |
| 5    |            | Financial Management                     | 4         | 0        | 0        | 4         | DSC         |
| 6    |            | Indian Financial System                  | 4         | 0        | 0        | 4         | DSC         |
| 7    |            | Professional Aptitude & Corporate Skills | 0         | 0        | 2        | 1         | DS-SEC      |
|      |            |  | <b>24</b> | <b>0</b> | <b>2</b> | <b>25</b> |             |

**Summer Training:** After 2nd Semester, Practical Training for a period of 4-6 weeks is compulsory

**Note:** Students may opt for Swachh Bharat internship/Community service projects/short internships with NGO for community development/internship in industrial organizations.

**Exit Option:** Students exiting the program after completing 1<sup>st</sup> year will be awarded “**Post Graduate Diploma in Commerce**”

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**With Coursework**

**Semester 3**

| S.No | Paper Code | Course Title                                | L | T | P | Cr        | Course Type |
|------|------------|---|---|---|---|-----------|-------------|
| 1    |            | Strategic Management                        | 4 | 0 | 0 | 4         | DSC         |
| 2    |            | International Financial Reporting Standards | 4 | 0 | 0 | 4         | DSC         |
| 3    |            | Operations Research                         | 3 | 0 | 0 | 3         | DSC         |
| 4    |            | Workshop on Business Simulation             | 0 | 0 | 4 | 2         | DS-SEC      |
| 5    |            | Community Engagement Course                 | 1 | 0 | 2 | 2         | AEC-C       |
| 6    |            | Summer Internship Program                   | 0 | 0 | 0 | 2         | DS-SEC      |
| 7    |            | Specialization Elective -1*                 | - | - | - | 3         | DSE         |
| 8    |            | Specialization Elective -2*                 | - | - | - | 3         | DSE         |
| 9    |            | Specialization Elective -3*                 | - | - | - | 3         | DSE         |
|      |            |   |   |   |   | <b>26</b> |             |

**\*For Major-Minor Combination:** 2 Specialisation Electives from one Group, 1 from another:

• Specialization electives 1, and 2, should be from any one of the following 3 Specialisation Elective Groups.

• Specialization elective 3 should be from any one of the remaining 2 Specialisation Elective Groups.

**\*For Super Specialisation:** All 3 Specialisation Electives from only one of the following 3 Specialization Elective Groups.

**\*For Dual Specialisation:** Electives 1, and 2 from one group, 3 from another.

**Semester 4**

| S.No | Paper Code | Course Title                             | L | T | P | Cr | Course Type |
|------|------------|--|---|---|---|----|-------------|
| 1    |            | Corporate Tax Planning                   | 3 | 0 | 0 | 3  | DSC         |
| 2    |            | Fintech Essentials for Business          | 3 | 0 | 2 | 4  | DSC         |
| 3    |            | Workshop on Financial Modeling           | 0 | 0 | 4 | 2  | DSC         |
| 4    |            | Corporate Governance and Business Ethics | 4 | 0 | 0 | 4  | DSC         |

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|   |  |                              |   |   |   |           |        |
|---|--|------------------------------|---|---|---|-----------|--------|
| 5 |  | Workshop on Entrepreneurship | 0 | 0 | 4 | 2         | DS-SEC |
| 6 |  | Comprehensive Viva- Voce     | 0 | 0 | 0 | 1         | DS-SEC |
| 7 |  | Specialization Elective -4** | - | - | - | 3         | DSE    |
| 8 |  | Specialization Elective -5** | - | - | - | 3         | DSE    |
| 9 |  | Specialization Elective -6** | - | - | - | 3         | DSE    |
|   |  |                              |   |   |   | <b>25</b> |        |

**\*\*For Major-Minor Combination:** • Specialization electives 4 & 5 should be from Elective Group of Specialization Electives 1 & 2 opted in third semester. • Specialization elective 6 should be from Elective Group of Specialization Elective 3 opted in third semester.

**\*\*For Super Specialization:** All 3 Specialization Electives should be from the same Group as opted in 3rd Semester.

**\*\*For Dual Specialization:** • Specialization elective 4, should be from Elective Group of Specialisation Electives 1 & 2 opted in third semester.

• Specialization electives 5 & 6 should be from Elective Group of Specialization Elective 3 opted in third semester.

## With Research and Coursework

### Semester 3

| S.No | Paper Code | Course Title   | L | T | P | Cr        | Course Type |
|------|------------|--|---|---|---|-----------|-------------|
| 1    |            | Report Writing & Research Communication                | 2 | 0 | 2 | 3         | DSC         |
| 2    |            | Research & Publication Ethics                          | 2 | 0 | 0 | 2         | DSC         |
| 3    |            | AI Tools & Analytical Techniques for Business Research | 1 | 0 | 4 | 3         | DSC         |
| 4    |            | Community Engagement Course                            | 1 | 0 | 2 | 2         | AEC-C       |
| 5    |            | Summer Internship Program                              | 0 | 0 | 0 | 2         | DS-SEC      |
| 6    |            | Research Project-I                                     | - | - | - | 2*        | SEC-RP      |
| 7    |            | Specialization Elective -1**                           | - | - | - | 3         | DSE         |
| 8    |            | Specialization Elective -2**                           | - | - | - | 3         | DSE         |
|      |            |  |   |   |   | <b>20</b> |             |

\*Department will assign a faculty research supervisor in the beginning of the semester to each student. As a part of this course the student must submit a synopsis for the tentative research

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project that he/she want to undertake under the guidance of the assigned supervisor. End term evaluation will be made by the supervisor and Department Research Committee (DRC) or as per the university guidelines. Work load of 2 hours in a week will be allocated to each faculty for Maximum up to 5 Students.

**\*\*Super Specialisation:** Both the Specialisation Electives will be only from one of the Specialization Elective Groups.

## Semester 4

| S.No | Paper Code | Course Title        | L | T | P | Cr        | Course Type |
|------|------------|---------------------|---|---|---|-----------|-------------|
| 1    |            | Research Project-II | - | - | - | 16*       | SEC-RP      |
| 2    |            | Viva-Voce**         | - | - | - | 4         | SEC-RP      |
|      |            |                     |   |   |   | <b>20</b> |             |

\*Student will conduct and continue the research project as per the synopsis approved at the end of the previous semester under the guidance of allocated supervisor. Work load two hours per week will be allocated to each faculty for maximum up to 5 students.

\*\*The final thesis defense of the research project will be held during the end semester examination as per the university schedule.

**Note: Specializations will be given as per the availability of resources/faculty & number of students opting specific elective subjects.**

### GROUP (A) Finance & Accounting

|   |  |   |   |   |   |
|---|--|---|---|---|---|
| 1 | Security Analysis & Portfolio Management | 3 | 0 | 0 | 3 |
| 2 | Project Appraisal and Finance            | 3 | 0 | 0 | 3 |
| 3 | Strategic Cost Management                | 3 | 0 | 0 | 3 |
| 4 | Derivatives & Risk management            | 3 | 0 | 0 | 3 |
| 5 | Financial Statement Analysis & Reporting | 3 | 0 | 0 | 3 |
| 6 | GST Law and Practices                    | 2 | 0 | 2 | 3 |
| 7 | Behavioral Finance                       | 2 | 0 | 2 | 3 |
| 8 | Advanced Corporate Accounting            | 3 | 0 | 0 | 3 |
| 9 | Forensic Accounting & Fraud Detection    | 3 | 0 | 0 | 3 |

### GROUP (B) Marketing

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|   |                                    |   |   |   |   |
|---|------------------------------------|---|---|---|---|
| 1 | Consumer Behaviour                 | 3 | 0 | 0 | 3 |
| 2 | Sales and Distribution Management  | 3 | 0 | 0 | 3 |
| 3 | Workshop on Digital Marketing      | 1 | 0 | 4 | 3 |
| 4 | Marketing of Services              | 3 | 0 | 0 | 3 |
| 5 | Retail Management                  | 3 | 0 | 0 | 3 |
| 6 | Product & Brand Management         | 3 | 0 | 0 | 3 |
| 7 | Marketing Analytics                | 3 | 0 | 0 | 3 |
| 8 | International Marketing            | 3 | 0 | 0 | 3 |
| 9 | Workshop on Social Media Marketing | 0 | 0 | 6 | 3 |

**GROUP (C) Human Resource Management**

|   |  |   |   |   |   |
|---|--|---|---|---|---|
| 1 | Labour Legislations                        | 3 | 0 | 0 | 3 |
| 2 | Organizational change & Development        | 3 | 0 | 0 | 3 |
| 3 | Training and Development                   | 3 | 0 | 0 | 3 |
| 4 | Industrial Relations and Labour Policy     | 3 | 0 | 0 | 3 |
| 5 | Strategic Human Resource Management        | 3 | 0 | 0 | 3 |
| 6 | Talent Acquisition and Employee Engagement | 3 | 0 | 0 | 3 |
| 7 | Global Human Resource Management           | 3 | 0 | 0 | 3 |
| 8 | Performance Management System              | 3 | 0 | 0 | 3 |
| 9 | Fundamentals of HR Analytics               | 3 | 0 | 0 | 3 |

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| In hours |   |   | Credit |
|----------|---|---|--------|
| L        | T | P |        |
| 4        | 0 | 0 | 4      |

|                  |  |            |         |                 |     |     |     |                   |
|------------------|--|------------|---------|-----------------|-----|-----|-----|-------------------|
| Course Code      | ECN501   |            |         |                 |     |     |     |                   |
| Course Title     | Managerial Economics   |            |         |                 |     |     |     |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1-Learn about dynamics of demand and supply factors prevails in the market along with different theories supporting the key evidence</p> <p>CO2-Get familiar with key concepts related to revenue, cost, and production in different time horizons to facilitate economies of scale</p> <p>CO3-Get practical insights of different market structure and relative profits and losses in time intervals based on well-research-based assumptions.</p> <p>CO4-Learn about macroeconomic theory and its practical applications in market</p> |            |         |                 |     |     |     |                   |
| Examination Mode | Theory   |            |         |                 |     |     |     |                   |
|                  | Continuous Assessment  |            |         |                 | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz   | Assignment | ABL/PBL | Lab Performance |     |     |     |                   |
| Weightage        | 10   | 10         | 5       | -               | 25  | -   | 50  | -                 |
| <b>Syllabus</b>  |  |            |         |                 |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Demand and supply</b>   |            |         |                 |     |     |     |                   |
| •                | Introduction: meaning, nature and scope of managerial economics.   |            |         |                 |     |     |     | CO1               |
| •                | Demand analysis: meaning and determinants of demand, law of demand and the exceptions; classification of goods, movements along and shift in demand curve, individual and market demand curve.   |            |         |                 |     |     |     | CO1               |
| •                | Elasticity of demand: concept (price, income and cross) and the methods of measurement, degrees, determinants of elasticity of demand.   |            |         |                 |     |     |     | CO1               |
| •                | Utility analysis: Cardinal versus ordinal, law of diminishing marginal utility, Law of Equi-marginal utility, indifference curve   |            |         |                 |     |     |     | CO1               |

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|               |  |     |
|---------------|--|-----|
|               | and its properties, marginal rate of substitution, consumer equilibrium, price effect and its decomposition.   |     |
| •             | Supply Analysis: meaning, determinants of supply, supply curve, law of supply and its exceptions, Movements along and shift in supply curve, elasticity of supply.           | CO1 |
| •             | Equilibrium analysis: concept of market equilibrium and comparative statistics, change in demand and supply.   | CO1 |
| <b>Unit 2</b> | <b>Production, Cost and Revenue</b>  |     |
| •             | Production: definition, factors of production, types of inputs, production function – short run and long run, law of variable proportions, stages of production,             | CO2 |
| •             | Isoquant and its properties, marginal rate of technical substitution, returns to scale, expansion path.  | CO2 |
| •             | Cost: concepts, types of cost, short run cost curves, shape of cost curves – relation between production and cost, long run cost curves, economies and diseconomies of scale | CO2 |
| •             | Revenue: concept, relationship between total, average and marginal revenue.  | CO2 |
| <b>Unit 3</b> | <b>Market Forms</b>  |     |
| •             | Market: Meaning, market structure, features and classification, economic agents and their roles.   | CO3 |
| •             | Perfect Competition: characteristics, price determination, demand curve and supply curve for an individual firm, Short-run and long-run equilibrium of firm.                 | CO3 |
| •             | Monopoly: characteristics, equilibrium price-output determination in short run and long run, price discrimination and its degrees.   | CO3 |
| •             | Monopolistic Competition: characteristics, product differentiation and selling cost, short run and long run equilibrium.   | CO3 |

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|                   |   |     |
|-------------------|---|-----|
| •                 | Oligopoly - Meaning of collusive and non-collusive oligopoly;<br>Managerial Theories of the Firm.   | CO3 |
| <b>Unit 4</b>     | <b>Macroeconomic Theory and Applications</b>  |     |
| •                 | Meaning and scope, difference between micro and macro, circular<br>flow of income.  | CO4 |
| •                 | Models: Classical, Keynesian – two sectors, three sector and four<br>sector, aggregate demand and its components, concept of<br>multiplier.   | CO4 |
| •                 | Role of Government: Great Depression (1930s), Global Financial<br>crises (2008-2009) and Emerging Economies.  | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"> <li>1. Salvatore, D. Managerial Economics: Principles and<br/>Worldwide Application, New Delhi: Oxford University<br/>Press, Latest Edition</li> <li>2. Froeb, Luke M., Brian T. McCann, Mikhael Shor<br/>and Michael R. Ward. Managerial Economics: A<br/>Problem-Solving Approach, USA: South<br/>Western, Cengage Learning. Latest Edition</li> <li>3. Koutsoyiannis, A. Modern Microeconomics. London:<br/>Macmillan, Latest Edition</li> <li>4. Vengedasalam, D. and Karunagaran Madhavan.<br/>Principles of Economics, Malaysia: Oxford Fajar<br/>Sdn. Bhd., Latest Edition</li> </ol> |     |

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| In hours |   |   | Credit |
|----------|---|---|--------|
| L        | T | P |        |
| 4        | 0 | 0 | 4      |

|                  |   |            |         |                 |     |     |     |                   |
|------------------|---|------------|---------|-----------------|-----|-----|-----|-------------------|
| Course Code      | CMR501  |            |         |                 |     |     |     |                   |
| Course Title     | Accounting for decision making  |            |         |                 |     |     |     |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1-Prepare and analyze the financial statements of companies</p> <p>CO2-Prepare the cost sheet and the techniques to be applied for the material, labor and overhead control.</p> <p>CO3-Prepare and use the different types of budgets along with applications of marginal costing for rational decision making for inputs and outputs.</p> <p>CO4-Set and calculate the standard cost for different inputs and calculating the variance for future course of action.</p> |            |         |                 |     |     |     |                   |
| Examination Mode | Theory  |            |         |                 |     |     |     |                   |
|                  | Continuous Assessment   |            |         |                 | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/PBL | Lab Performance |     |     |     |                   |
| Weightage        | 10  | 10         | 5       | -               | 25  | -   | 50  | -                 |
| <b>Syllabus</b>  |   |            |         |                 |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Accounting Information and Financial Statements</b>  |            |         |                 |     |     |     |                   |
| •                | Accounting as an Information system. Uses of Accounting Information for the decision Makers, Meaning, Scope, Functions, Branches of Accounting  |            |         |                 |     |     |     | CO1               |
| •                | Differences between Management, Cost and Financial Accounting   |            |         |                 |     |     |     | CO1               |
| •                | Generally accepted Accounting Principles and Accounting Standards (Basics)  |            |         |                 |     |     |     | CO1               |
| •                | Accounting Cycle and preparation of Journal, Ledger, Trial balance, Statements of Financial Information, Profit and loss account and Balance sheet  |            |         |                 |     |     |     | CO1               |
| •                | Financial Statements Analysis: Advantages and Disadvantages of comparative and Common Size statements, Preparation of Common Size and Comparative Statements  |            |         |                 |     |     |     | CO1               |

|               |  |     |
|---------------|--|-----|
| •             | Types, Importance and Limitations of Ratio Analysis  | CO1 |
| <b>Unit 2</b> | <b>Cost Concepts and Management Needs</b>  |     |
| •             | Meaning, classification and determinants of cost. Cost Components relating to income measurement, Control and Decision Making  | CO2 |
| •             | Cost Sheet and Components of Cost Sheet  | CO2 |
| •             | Costing and Control of Materials (Cost of Inventory and Costing Methods, Just in Time Approach)  | CO2 |
| •             | Costing and Control of Labour: Accounting for Labour, Special Problems Relating to Labour, Labour Turnover, Efficiency Rating Procedures   | CO2 |
| •             | Costing and Control of Manufacturing Overheads: Factory Overhead Costs, Cost Allocation, Under and Over Absorption of Factory overheads  | CO2 |
| <b>Unit 3</b> | <b>Variable Costing and Budgeting</b>  |     |
| •             | Meaning and Scope of Variable Costing, Comparison between Variable Costing and Absorption Costing.   | CO3 |
| •             | Volume-Cost-Profit Analysis, Contribution Margin; Break – Even Analysis; Profit Volume (P/V) Analysis  | CO3 |
| •             | Applications of variable Costing: Multiple-Product Analysis, Optimal use of Limited Resources, Role of Variable Costing in Decision Making, Advantages and Limitations of Variable costing | CO3 |
| •             | Nature and Functions of Budgeting, Preparation of Different Types of Functional Budgets  | CO3 |
| •             | Techniques of Budgeting: Fixed Versus Flexible Budgeting, Zero Based Budgeting   | CO3 |
| <b>Unit 4</b> | <b>Standard Costing and Responsibility Accounting</b>  |     |
| •             | Meaning and Establishment of Cost Standards, Components of Standard and Quality Cost   | CO4 |
| •             | Meaning and Significance of Quality Costs, Steps in Determination of standard cost, Types of Standards   | CO4 |
| •             | Cost Variance Analysis; Materials, Labour and Overheads (Meaning, Types and Significance)  | CO4 |
| •             | Revenue and Profit Variance Analysis: Sales and Profit Variances (Types and Significance), Actual and Budgeted Profits   | CO4 |
| •             | Variance Reporting and Repositioning the Variances   | CO4 |
| •             | Managerial Uses of Variances.  | CO4 |

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|                   |  |     |
|-------------------|--|-----|
| •                 | Concept and Importance of Responsibility Accounting;<br>Responsibility Centres – Cost Centre, Revenue Centre, ProfitCentre,<br>Investment Centre.  | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"><li>1. Khan, M Y, and P K. Jain. Management Accounting and Financial Management:Problems and Solutions. New Delhi: Tata McGraw-Hill, Latest Edition</li><li>2. Needles, Belverd E, and Marian Powers. Financial Accounting. Boston: HoughtonMifflin, Latest Edition</li><li>3. Horngren, Charles T, Gary L. Sundem, and William O. Stratton. Princeton, N.J:Introduction to Management Accounting. Latest Edition</li><li>4. Sekhar, R C, and A V. Rajagopalan. Management Accounting. New Delhi: OxfordUniversity Press, Latest Edition</li></ol> |     |



| In hours |   |   | Credit |
|----------|---|---|--------|
| L        | T | P |        |
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| Course Code      | CMR502   |            |         |                 |     |     |     |                   |
| Course Title     | Legal Aspects of Business  |            |         |                 |     |     |     |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1-Understand the fundamental principles of contract law and the Sale of Goods Act, including formation, performance, breach, and remedies, to assess the legal validity of business transactions.</p> <p>CO2-Demonstrate knowledge of company law and LLP regulations to explain the formation, management, and dissolution processes of business entities in India.</p> <p>CO3-Analyze the role of the Competition Act and Information Technology Act in ensuring fair trade practices and regulating cyber-related issues in modern business environments.</p> <p>CO4-Apply the provisions of the RTI Act and Intellectual Property Rights to promote transparency and protect business innovations and creative works in commercial settings.</p> |            |         |                 |     |     |     |                   |
| Examination Mode | Theory   |            |         |                 |     |     |     |                   |
|                  | Continuous Assessment  |            |         |                 | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz   | Assignment | ABL/PBL | Lab Performance |     |     |     |                   |
| Weightage        | 10   | 10         | 5       | -               | 25  | -   | 50  | -                 |
| <b>Syllabus</b>  |  |            |         |                 |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Indian Contract Act and Sales of Goods Act</b>  |            |         |                 |     |     |     |                   |
| •                | Meaning and Definition, Elements of a valid contract   |            |         |                 |     |     |     | CO1               |
| •                | Kinds of Contract, Free Consent  |            |         |                 |     |     |     | CO1               |
| •                | Discharge of Contract  |            |         |                 |     |     |     | CO1               |
| •                | Breach of contract and remedies  |            |         |                 |     |     |     | CO1               |
| •                | Sale of Goods Act, 1930: Sale and agreement to sell; Doctrine of Caveat Emptor;  |            |         |                 |     |     |     | CO1               |
| •                | Rights of unpaid seller and rights of buyer  |            |         |                 |     |     |     | CO1               |

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|-------------------|--|-----|
| <b>Unit 2</b>     | <b>Companies Act and Limited Liability Partnership Act</b>   |     |
| •                 | Nature and kinds of companies; Company formation;  | CO2 |
| •                 | Company management, Company meetings and   | CO2 |
| •                 | Winding up of a joint stock company  | CO2 |
| •                 | Key Features and important provisions of the LLP Act   | CO2 |
| •                 | Procedure of formation of LLP in India   | CO2 |
| <b>Unit 3</b>     | <b>Competition Act and Information Technology Act</b>  |     |
| •                 | Competition Act: Introduction, Objectives, and main provisions,  | CO3 |
| •                 | Competition Commission of India  | CO3 |
| •                 | Information Technology Act: Objectives and important provisions  | CO3 |
| •                 | Cyber-crimes and penalties   | CO3 |
| •                 | Cybersecurity Measures in India  | CO3 |
| <b>Unit 4</b>     | <b>The RTI Act and Intellectual Property Rights</b>  |     |
| •                 | Objectives and Key features  | CO4 |
| •                 | Important provisions of RTI Act  | CO4 |
| •                 | Meaning and Types of IPR- Patents, trademarks, and copyrights  | CO4 |
| •                 | IPR in the Digital Economy   | CO4 |
| •                 | Emerging issues in intellectual property   | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"> <li>1. Kapoor, N.D. Elements of Mercantile Law. Sultan Chand &amp; Sons. New Delhi. Latest Edition</li> <li>2. Singh, Avtar. Competition Law. Eastern Book Company, Lucknow. Latest Edition.</li> <li>3. Sharma, Vakul. Information Technology Law and Practice. Universal Law Publishing, New Delhi. Latest Edition</li> <li>4. Singh, Devendra Kumar. Right to Information Act, 2005... in Simple Words. October 2021 Edition. Notion Press, Chennai.</li> <li>5. Ahuja, V.K. Law Relating to Intellectual Property Rights. 3rd Edition. LexisNexis, Gurgaon. Student Edition.</li> <li>6. Gupta, S. Company Law Procedures &amp; Compliances: Volume 1 &amp; II. Bharat Law House Pvt. Ltd.</li> </ol> |     |

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| In hours |   |   | Credit |
|----------|---|---|--------|
| L        | T | P |        |
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|------------------|---|------------|---------|-----------------|-----|-----|-----|-------------------|
| Course Code      | MGN501  |            |         |                 |     |     |     |                   |
| Course Title     | Business Environment and Indian Ethos   |            |         |                 |     |     |     |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1-Understand the different business environmental variables and their impact on business decision making</p> <p>CO2-Learn the dynamics of balance of payment and international trade flows and their relevance to aggregate output of economy</p> <p>CO3-Learn the exchange rate mechanism, theories and reasons for currency appreciation and depreciation with relevant facts</p> <p>CO4-Get familiar with formative human values and ethics required in management world</p> |            |         |                 |     |     |     |                   |
| Examination Mode | Theory  |            |         |                 |     |     |     |                   |
|                  | Continuous Assessment   |            |         |                 | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/PBL | Lab Performance |     |     |     |                   |
| Weightage        | 10  | 10         | 5       | -               | 25  | -   | 50  | -                 |
| <b>Syllabus</b>  |   |            |         |                 |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Environment Scanning</b>   |            |         |                 |     |     |     |                   |
| •                | Significant of Environment Scanning for Business Managers- Tools of Internal and External Environment Scanning – SWOT, Value Chain Analysis and Porter’s 5 Forces Analysis  |            |         |                 |     |     |     | CO1               |
| •                | Political, Economic, Social, Technological and Legal Environment of Business in Indian Context.   |            |         |                 |     |     |     | CO1               |
| •                | Economic System, Planning Process, Trends in Macro-Economic Variables   |            |         |                 |     |     |     | CO1               |
| •                | Inflation- Types of inflation, Effects of inflation and Control of Inflation  |            |         |                 |     |     |     | CO1               |
| •                | Fiscal Policy – Objectives, Types, Instruments, Financing of Fiscal Deficit   |            |         |                 |     |     |     | CO1               |
| •                | Monetary Policy – Objectives, Instruments of monetary policy  |            |         |                 |     |     |     | CO1               |
| <b>Unit 2</b>    | <b>Trade Flow and Capital Flows</b>   |            |         |                 |     |     |     |                   |

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|-------------------|---|-----|
| •                 | Balance of Payment- Constituents of BOP   | CO2 |
| •                 | Implications of Large Current Account Deficit.  | CO2 |
| •                 | Trade Flows, International Linkages and External Environment, Arguments for and against Protectionist Policies  | CO2 |
| •                 | Capital Flows, Growth and Macroeconomic Instability   | CO2 |
| •                 | Arguments for and against free flow of foreign capital.   | CO2 |
| <b>Unit 3</b>     | <b>Exchange Rate Regimes</b>  |     |
| •                 | Exchange Rate Regimes and Currency Convertibility   | CO3 |
| •                 | Current account convertibility and capital account convertibility   | CO3 |
| •                 | Financial System, Financial Crisis and Reforms  | CO3 |
| •                 | Corporate Governance - Policy and Issues  | CO3 |
| •                 | Corporate Social Responsibility   | CO3 |
| <b>Unit 4</b>     | <b>Model of Management in Indian Socio-Political Environment</b>  |     |
| •                 | Model of Management in Indian Socio-Political Environment, Work Ethos, Heritage in Production and consumption   | CO4 |
| •                 | Indian Insight into TQM, Problems relating to stress in Corporate Management – Indian Perspective.  | CO4 |
| •                 | Ethical Dilemmas in Business  | CO4 |
| •                 | Trans cultural Human Values in Management Education, Relevance of values in management, Need for values in global change Indian perspective, values for managers, Holistic Approach for Managers in Decision Making   | CO4 |
| •                 | Secular Vs Spiritual Values in management, Personal Growth and Lessons from Ancient Indian Educational System; Science and Human Values.  | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"> <li>1. Paul, Justin. Business Environment: Text and Cases. New Delhi: McGraw-Hill, Latest Edition</li> <li>2. Fernando, A C. Business Environment. Chennai: Pearson, Latest Edition</li> <li>3. Aswathappa, K. Essentials of Business Environment. Mumbai: Himalaya Pub. House, Latest Edition</li> <li>4. Cherunilam, Francis. Business Environment. Mumbai: Himalaya Publishing House, Latest Edition</li> </ol> |     |



| In hours |   |   | Credit |
|----------|---|---|--------|
| L        | T | P |        |
| 4        | 0 | 0 | 4      |

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|------------------|--|------------|---------|-----------------|-----|-----|-----|-------------------|
| Course Code      | ECN502   |            |         |                 |     |     |     |                   |
| Course Title     | Quantitative Methods   |            |         |                 |     |     |     |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1-Manage applications of progression series in context to business and economy</p> <p>CO2-Know the application of measure of central tendency and dispersion to condense large data in meaning information for decision making</p> <p>CO3-Know the application of correlation, regression and time series concepts to study the relationship between quantitative factors of business for decision making</p> <p>CO4-Know the practical implications of probability to frame expected future outcomes of business to attain sustainability</p> |            |         |                 |     |     |     |                   |
| Examination Mode | Theory   |            |         |                 |     |     |     |                   |
|                  | Continuous Assessment  |            |         |                 | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz   | Assignment | ABL/PBL | Lab Performance |     |     |     |                   |
| Weightage        | 10   | 10         | 5       | -               | 25  | -   | 50  | -                 |
| <b>Syllabus</b>  |  |            |         |                 |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Progression Series</b>  |            |         |                 |     |     |     |                   |
| •                | Arithmetic Progression; Definition nth term of an A.P, sum of n terms Arithmetic mean, A.M. between two numbers  |            |         |                 |     |     |     | CO1               |
| •                | Managerial application of A.P. series  |            |         |                 |     |     |     | CO1               |
| •                | Geometric Progression; Definition, nth terms of G.P. series, sum of n terms Geometric mean between two numbers, managerial application of G.P. series  |            |         |                 |     |     |     | CO1               |
| <b>Unit 2</b>    | <b>Measures of Central Tendency and Measures of Dispersion</b>   |            |         |                 |     |     |     |                   |
| •                | Arithmetic Mean; Calculation of mean in individual, discrete and continuous series, Properties of arithmetic mean, combined mean Median; Calculation of median in individual, discrete and continuous series   |            |         |                 |     |     |     | CO2               |
| •                | Mode; Calculation of mode in individual, discrete and continuous series, Comparison of mean, median and mode   |            |         |                 |     |     |     | CO2               |
| •                | Measures of Dispersion; Range, Quartile deviation, coefficients of range and quartile deviation Mean Deviation; Calculation of mean deviation in individual,   |            |         |                 |     |     |     | CO2               |

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|                   | discrete and continuous series   |     |
| •                 | Standard deviation; Calculation of standard deviation in individual, discrete and continuous series, Combined standard deviation, Variance, Coefficient of variation   | CO2 |
| <b>Unit 3</b>     | <b>Correlation</b>   |     |
| •                 | Meaning, Types of correlation, Properties of correlation, Correlation and causation  | CO3 |
| •                 | Karl Pearson method  | CO3 |
| •                 | Covariance. Probable error, coefficient of determination, Spearman's Rank method.  | CO3 |
| •                 | Regression Analysis: Regression lines, Types of regression analysis<br><br>Properties of regression, Relationship between correlation and regression, Estimation of regression coefficient, standard error   | CO3 |
| •                 | Time Series Analysis; Meaning, Components of time series; Trend, seasonal; Cyclical and irregular  | CO3 |
| <b>Unit 4</b>     | <b>Probability Theory</b>  |     |
| •                 | Basic concepts of probability, Addition theorem with numerical problems, Multiplication theorem with numerical problems  | CO4 |
| •                 | Binomial distribution; Properties of Binomial distribution, Parameters of binomial distribution with numerical problems  | CO4 |
| •                 | Poisson distribution; meaning, properties of Poisson distribution<br>Parameters of Poisson distribution with numerical problems  | CO4 |
| •                 | Normal distribution; Meaning, properties of normal distribution, Parameters of normal distribution, Numerical problems.  | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"> <li>1. Ken Black, (2013), Applied Business Statistics Making Better Business Decisions, Wiley Publication, New Delhi.</li> <li>2. Bajpai Naval, (2013), Business Statistics, Pearson Publication, New Delhi.</li> <li>3. Anderson, Sweeney and Williams, (2014), Statistics for Business and Economics, Cengage Publication.</li> <li>4. Kazmier, L. J. and N. F. Pohl Basic Statistics for Business and Economics. New York, Mc Graw Hill</li> </ol> |     |

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| In hours |   |   | 60     |
|----------|---|---|--------|
| L        | T | P | Credit |
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|------------------|---|------------|-------------|-----------------|-----|-----|-----|-------------------|
| Course Code      | CMR503  |            |             |                 |     |     |     |                   |
| Course Title     | Contemporary Issues in Commerce   |            |             |                 |     |     |     |                   |
| Course Outcomes  | <p>CO1-The students will be able to examine and present various Modern Developments in Financial Systems</p> <p>CO2-The course will lead to enhance the presentation skill concentrating on Inclusion, governance and global Economics.</p> <p>CO3-Student will be able to understand, analyze and present Innovation and strategic approaches in accounting and organizational change that will lead to rational decision making.</p> <p>CO4-The students will understand and demonstrate the importance of sustainable financial activities</p> |            |             |                 |     |     |     |                   |
| Examination Mode | Practical   |            |             |                 |     |     |     |                   |
|                  | Continuous Assessment   |            |             |                 | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/<br>PBL | Lab Performance |     |     |     |                   |
| Weightage        | -   | -          | -           | 20              | -   | 30  | -   | 50                |
| <b>Syllabus</b>  |   |            |             |                 |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Modern Developments in Financial Systems: Reporting Markets and Digital Security</b>   |            |             |                 |     |     |     |                   |
| •                | Financial Reporting: The process of preparing and presenting financial statements to stakeholders   |            |             |                 |     |     |     | CO1               |
| •                | Ensuring transparency, compliance and accuracy of financial statements  |            |             |                 |     |     |     | CO1               |
| •                | Recent developments in Capital Market instruments   |            |             |                 |     |     |     | CO1               |
| •                | Derivatives used for raising and investing capital in financial markets.  |            |             |                 |     |     |     |                   |
| •                | Digital banking services  |            |             |                 |     |     |     | CO1               |

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| •                 | Digital frauds and role of regulatory bodies in its prevention.   | CO1 |
| <b>Unit 2</b>     | <b>Advancing financial Inclusion, governance and global Economic strategies.</b>  |     |
| •                 | Strategies for capturing, sharing, and utilizing organizational knowledge to enhance efficiency and innovation.   | CO2 |
| •                 | Analysis of the impact of global health crises on GDP   | CO2 |
| •                 | International funding: role of World Bank, IMF, and FDI for economic and infrastructure growth.   | CO2 |
| •                 | Value-for-Money Audit   |     |
| •                 | Financial Inclusion: Ensuring affordable access to financial services for all sections of society, especially underserved communities.  | CO2 |
| <b>Unit 3</b>     | <b>Innovation and strategic approaches in Accounting and organizational change</b>  |     |
| •                 | Human Resource Accounting: meaning significance and contemporary thoughts   | CO3 |
| •                 | Measuring and reporting the value of human resources as an asset in an organization's financial statements.   | CO3 |
| •                 | Corporate Restructuring: Reorganizing a company's operations, ownership, or structure to improve efficiency, profitability, or market position.   | CO3 |
| •                 | Inflation Accounting: meaning perspective and methodology   | CO3 |
| <b>Unit 4</b>     | <b>Sustainable Development through Microfinance, Literacy and Social enterprise</b>   |     |
| •                 | Role of Microfinance in Rural Development<br>Providing small-scale loans and financial services to low-income rural households to improve livelihoods.  | CO4 |
| •                 | Financial Literacy<br>Educating individuals to effectively manage personal finances, budgeting, saving, and investing.  | CO4 |
| •                 | Social Entrepreneurship<br>Business approaches focused on solving social problems while maintaining financial sustainability.   | CO4 |
| <b>Text Books</b> | 1. David Young & Jacob Cohen. Corporate Financial Reporting and Analysis: A Global Perspective. Hoboken, NJ, USA: Wiley: Latest Edition.<br>2. M. Y. Khan (2021). Indian Financial System. New Delhi, |     |

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|  | <p>India: McGraw Hill Education: Latest Edition.</p> <ol style="list-style-type: none"><li>3. L. M. Bhole &amp; Jitendra Mahakud (2011). Financial Markets and Institutions. New Delhi, India: McGraw Hill Education: Latest Edition.</li><li>4. John Hope Bryant (2023). Financial Literacy for All. Oakland, CA, USA: Berrett-Koehler Publisher: Latest Edition.</li><li>5. Srimoyee Datta &amp; Tarak Nath Sahu (2024). Financial Inclusion and Livelihood Transformation. Singapore: Springer Latest Edition.</li></ol> |  |
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| In hours |   |   | Credit |
|----------|---|---|--------|
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|------------------|---|------------|---------|-----------------|-----|-----|-----|-----|
| Course Code      | MGN503  |            |         |                 |     |     |     |     |
| Course Title     | Workshop on Excel   |            |         |                 |     |     |     |     |
| Course Outcomes  | <p>On completion of this course, the students will be able to achieve the following course outcomes</p> <p>CO1-. Understand the Excel and navigate the worksheet, Enter and edit data in a worksheet</p> <p>CO2- Analyze the charts and share information and summarize data with data analysis, Pivot Tables, and Pivot Charts.</p> <p>CO3-. Understand how to Import and export data from other applications and use problem- solving tools</p> <p>CO4- Increase productivity with macros, templates, and custom toolbars and menus</p>   |            |         |                 |     |     |     |     |
| Examination Mode | Practical   |            |         |                 |     |     |     |     |
| Assessment Tools | Continuous Assessment   |            |         |                 | MSE | MSP | ESE | ESP |
|                  | Quiz  | Assignment | ABL/PBL | Lab Performance |     |     |     |     |
| Weightage        | -   | -          | -       | 20              | -   | 30  | -   | 50  |
|                  | <ul style="list-style-type: none"> <li>• Launch Excel and navigate the worksheet</li> <li>• Enter and edit data in a worksheet.</li> <li>• Build worksheets.</li> <li>• Enhance worksheets.</li> <li>• Preview and print worksheets and workbooks.</li> <li>• Create charts and share information.</li> <li>• Link worksheets and workbooks.</li> <li>• Create, sort, and filter lists. CO Mapping</li> <li>• Increase productivity with macros, templates, and custom toolbars and menus.</li> <li>• Use problem-solving tools.</li> <li>• Use auditing tools.</li> <li>• Summarize data with data analysis, PivotTables, and Pivot Charts.</li> </ul> |            |         |                 |     |     |     |     |

- Work with charts and the drawing tools.
- Import and export data from other applications.
- Share workbooks with others.
- Integrate Excel with the Internet or an Intranet.

**Reference Book:**

1. Etheridge, D. Excel Data Analysis, Indianapolis: Wiley Publishing. Latest Edition

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| In hours |   |   | Credit |
|----------|---|---|--------|
| L        | T | P |        |
| 4        | 0 | 0 | 4      |

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|------------------|---|------------|---------|-----------------|-----|-----|-----|-------------------|
| Course Code      |   |            |         |                 |     |     |     |                   |
| Course Title     | Business Research Methods   |            |         |                 |     |     |     |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1-Develop aptitude for business research, and enable them to take efficient business decisions.</p> <p>CO2-Choose right sampling methods for conducting research, and enhance their knowledge related to secondary and primary data collection.</p> <p>CO3-Develop data analytical skills through hypothesis formulation and use of different statistical tools.</p> <p>CO4-Analyze categorical data and present it in the form of research report.</p> |            |         |                 |     |     |     |                   |
| Examination Mode | Theory  |            |         |                 |     |     |     |                   |
|                  | Continuous Assessment   |            |         |                 | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/PBL | Lab Performance |     |     |     |                   |
| Weightage        | 10  | 10         | 5       | -               | 25  | -   | 50  | -                 |
| <b>Syllabus</b>  |   |            |         |                 |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Business Research Methods</b>  |            |         |                 |     |     |     |                   |
| •                | Business Research Methods- Introduction to Research-Basic, Applied and Business Research Methods, Road Map to Learn Business Research Methods   |            |         |                 |     |     |     | CO1               |
| •                | Business research methods: A Decision-Making Tool, Use of Software in Data Preparation and Analysis   |            |         |                 |     |     |     | CO1               |
| •                | Introduction and Business Research Process Design   |            |         |                 |     |     |     | CO1               |
| •                | Introduction and Scales of Measurement, Four Levels of Data Measurement, TheCriteria for Good Measurement   |            |         |                 |     |     |     | CO1               |
| •                | Factors in selecting an appropriate Measurement Scale   |            |         |                 |     |     |     | CO1               |

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| •                 | Questionnaire: Introduction and Design Process  | CO1 |
| <b>Unit 2</b>     | <b>Introduction to Sampling</b>   |     |
| •                 | Introduction to Sampling- Importance and Sampling Design Process  | CO2 |
| •                 | Random Sampling Methods and Non-Random Sampling   | CO2 |
| •                 | Central Limit Theorem and Sampling distribution   | CO2 |
| •                 | Classification of Secondary Data Sources, Road Map to Use Secondary Data  | CO2 |
| •                 | Survey and Observation: Classification of Survey Methods, Observation Techniques  | CO2 |
| •                 | Classification of Observation Methods   | CO2 |
| <b>Unit 3</b>     | <b>Hypothesis Testing</b>   |     |
| •                 | Hypothesis Testing for Single Population: Introduction, Hypothesis Testing Procedure, Two-Tailed Test of Hypothesis and One - Tailed Test of Hypothesis, Type-I and Type-II Error | CO3 |
| •                 | Hypothesis Testing for a Single Population Mean Using the Z and T statistic, Hypothesis Testing for a Population Proportion, Hypothesis Testing for Two Populations               | CO3 |
| •                 | Hypothesis Testing for the difference Between Two Population Means Using the z and t-Statistic  | CO3 |
| •                 | Statistical Inference about the difference between the means of Two Related Population  | CO3 |
| •                 | One way ANOVA- Introduction and Application in Business Research  | CO3 |
| <b>Unit 4</b>     | <b>Hypothesis testing for Categorical data</b>  |     |
| •                 | Hypothesis testing for Categorical data (Chi-square test)   | CO4 |
| •                 | Non-parametric statistics   | CO4 |
| •                 | Correlation- Karl Pearson and Spearman's Rank Correlation   | CO4 |
| •                 | Introduction of Simple Linear Regression  | CO4 |
| •                 | Determining the Equation of a Regression Line   | CO4 |
| •                 | Presentation of Result: Report Writing, Organization of Written Report  | CO4 |
| •                 | Tabular and Graphical Representation of Data, Oral Presentation   | CO4 |
| <b>Text Books</b> | 1. Bajpai, N., Business Research Methods, New Delhi: Pearson Education, Latest Edition  |     |

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|--|----|---|--|
|  | 2. | Nargundkar, R., Marketing Research: Text and Cases, New Delhi: Tata McGraw Hill, Latest Edition |  |
|  | 3. | Malhotra, N., Marketing Research, New Delhi: Pearson Education, Latest Edition                  |  |

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| In hours |   |   | Credit |
|----------|---|---|--------|
| L        | T | P |        |
| 4        | 0 | 0 | 4      |

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|------------------|---|------------|---------|-----------------|-----|-----|-----|-------------------|
| Course Code      |   |            |         |                 |     |     |     |                   |
| Course Title     | Human Resource Management   |            |         |                 |     |     |     |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1-Understand the fundamentals of Human Resource Management, HR planning &amp; Job analysis function</p> <p>CO2-Understand the procurement and compensation function of HRM</p> <p>CO3-Understand &amp; analyze the developmental functions of HRM</p> <p>CO4-Understand the approaches to maintain industrial relations &amp; contemporary functions of HRM</p> |            |         |                 |     |     |     |                   |
| Examination Mode | Theory  |            |         |                 |     |     |     |                   |
|                  | Continuous Assessment   |            |         |                 | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/PBL | Lab Performance |     |     |     |                   |
| Weightage        | 10  | 10         | 5       | -               | 25  | -   | 50  | -                 |
| <b>Syllabus</b>  |   |            |         |                 |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Introduction to HRM</b>  |            |         |                 |     |     |     |                   |
| •                | Introduction to HRM- Meaning, Scope. Definition and Objectives  |            |         |                 |     |     |     | CO1               |
| •                | Functions of HRM  |            |         |                 |     |     |     | CO1               |
| •                | Models of HRM Activities of HRM   |            |         |                 |     |     |     | CO1               |
| •                | Challenges of HRM Role of HR Manager  |            |         |                 |     |     |     | CO1               |
| •                | Human Resource Planning, HR Planning process  |            |         |                 |     |     |     | CO1               |
| •                | Job analysis, Job description and Job specification Job Rotation, Job enlargement and Jobenrichment   |            |         |                 |     |     |     | CO1               |
| <b>Unit 2</b>    | <b>Recruitment and Selection</b>  |            |         |                 |     |     |     |                   |
| •                | Recruitment Process and Methods of Recruiting   |            |         |                 |     |     |     | CO2               |

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| •                 | Selection process – type of tests and types of interviews  | CO2 |
| •                 | Designing and conducting the effective interview, Reference, background verification and medical evaluation  | CO2 |
| •                 | HR interview, Job offer, Induction and Placement.  | CO2 |
| •                 | Wage and Salary administration   | CO2 |
| •                 | Principles and techniques of wage fixation, job evaluation, incentive schemes  | CO2 |
| <b>Unit 3</b>     | <b>Appraising and Managing Performance</b>   |     |
| •                 | Appraising and Managing Performance, Appraisal process, methods, and potential problems in performance Evaluations   | CO3 |
| •                 | The appraisal interview and feedback interview. Methods to improve performance   | CO3 |
| •                 | Career Planning and Development  | CO3 |
| •                 | Training and Development Nature of Training, Methods of Training   | CO3 |
| •                 | Training Need Assessment Training Design Training Evaluation   | CO3 |
| <b>Unit 4</b>     | <b>HR outsourcing</b>  |     |
| •                 | HR outsourcing, Management of Turnover and retention   | CO4 |
| •                 | Workforce Rationalization and International HRM  | CO4 |
| •                 | Quality of work life   | CO4 |
| •                 | Industrial Relations   | CO4 |
| •                 | Industrial Disputes and causes   | CO4 |
| •                 | Remedial measures Collective Bargaining<br>Grievance Management  | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"> <li>1. DeCenzo, David A, and Stephen P. Robbins. Fundamentals of Human Resource Management. Hoboken, NJ: Wiley, Latest Edition</li> <li>2. Noe, Raymond A. Fundamentals of Human Resource Management. Boston: McGraw-Hill/Irwin, Latest Edition</li> <li>3. Dessler, Gary. Human Resource Management. Upper Saddle River, NJ: Prentice Hall, Latest Edition</li> <li>4. Bernardin, H J, and Joyce E. A. Russell. Human Resource Management: An Experimental Approach. New York etc.: McGraw-Hill, Latest Edition</li> </ol> |     |

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| In hours |   |   | Credit |
|----------|---|---|--------|
| L        | T | P |        |
| 4        | 0 | 0 | 4      |

|                  |   |            |         |                 |     |     |     |                   |
|------------------|---|------------|---------|-----------------|-----|-----|-----|-------------------|
| Course Code      |   |            |         |                 |     |     |     |                   |
| Course Title     | Marketing Management  |            |         |                 |     |     |     |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1-Understand the dynamics of marketing in business</p> <p>CO2-Formulate strategies for developing new and/or modified products</p> <p>CO3-Formulate effective pricing strategy for the products</p> <p>CO4-Develop an integrated marketing communications plan for existing or new products</p> |            |         |                 |     |     |     |                   |
| Examination Mode | Theory  |            |         |                 |     |     |     |                   |
|                  | Continuous Assessment   |            |         |                 | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/PBL | Lab Performance |     |     |     |                   |
| Weightage        | 10  | 10         | 5       | -               | 25  | -   | 50  | -                 |
| <b>Syllabus</b>  |   |            |         |                 |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Understanding Marketing Management</b>   |            |         |                 |     |     |     |                   |
| •                | Defining Marketing for the 21st Century, Developing Marketing Strategies and Plans  |            |         |                 |     |     |     | CO1               |
| •                | Assessing Market Opportunities and Customer Value: Scanning the Marketing Environment, Forecasting Demand, and Conducting Marketing Research  |            |         |                 |     |     |     | CO1               |
| •                | Creating Customer Value and Customer Relationships, Analyzing Consumer Markets, Analyzing Business Markets  |            |         |                 |     |     |     | CO1               |
| •                | Choosing Value-Identifying Market Segments and Targets, Competitive Dynamics  |            |         |                 |     |     |     | CO1               |
| •                | Crafting the Brand Positioning, Creating Brand Equity   |            |         |                 |     |     |     | CO1               |
| <b>Unit 2</b>    | <b>Designing Value</b>  |            |         |                 |     |     |     |                   |
| •                | Setting Product Strategy, Designing and Managing Services   |            |         |                 |     |     |     | CO2               |

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|-------------------|--|-----|
| •                 | Developing Pricing Strategies and Programs   | CO2 |
| •                 | Delivering Value: Designing and Managing Integrated Marketing Channels   | CO2 |
| •                 | Managing Retailing, Wholesaling, and Logistics   | CO2 |
| <b>Unit 3</b>     | <b>Communicating Value</b>   |     |
| •                 | Communicating Value: Designing and Managing Integrated Marketing Communications  | CO3 |
| •                 | Managing Mass Communications, Managing Personal Communications   | CO3 |
| •                 | <b>Sustaining Growth and Value-</b> Introducing New Market Offerings   | CO3 |
| •                 | Tapping into Global Markets  | CO3 |
| <b>Unit 4</b>     | <b>Holistic Marketing Organization</b>   |     |
| •                 | Managing a Holistic Marketing Organization for the Long Run  | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"> <li>1. Kotler, P., Keller, K. L., Koshy, A., and Jha, M. Marketing Management: A South Asian Perspective. New Delhi, Pearson Education. Latest Edition</li> <li>2. Czinkota, M.R. and Kotabe, M. Marketing Management. New Delhi: Vikas Publishing, Latest Edition</li> <li>3. Douglas, J., Darymple, J. and Parsons, L.J. Marketing Management: Text and Cases, New York, John Wiley and Sons, Latest Edition</li> <li>4. Kotler, P. Marketing Management: Analysis, Planning, Implementation &amp; Control. New Delhi: Prentice Hall of India, Latest Editio</li> <li>5. Michael, J.E., Bruce, J.W. and William, J.S. Marketing Management, New Delhi: Tata McGraw-Hill, Latest Edition</li> <li>6. Perreault, W.D. and Jerome, E.M. Basic Marketing. New Delhi: Tata McGraw Hill, Latest Edition</li> <li>7. Pride, W.M. and Ferrell, O.C. Marketing: Concepts and Strategies. New Delhi: Biztantra Press, Latest Edition</li> <li>8. Ramaswamy, V.S. and Nama Kumari, S. Marketing Management: Planning, Control. New Delhi: MacMillan Press, Latest Edition</li> <li>9. Zikmund, A. Marketing. Mumbai: Thomson Learning, Latest Edition</li> </ol> |     |



| In hours |   |   | Credit |
|----------|---|---|--------|
| L        | T | P |        |
| 4        | 0 | 0 | 4      |

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|------------------|--|------------|---------|-----------------|-----|-----|-----|-------------------|
| Course Code      |  |            |         |                 |     |     |     |                   |
| Course Title     | Organizational Behaviour   |            |         |                 |     |     |     |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1-Students will learn the dynamics of organizational behaviour and they are equipped with the latest contemporary tools to handle challenges.</p> <p>CO2- Ability to understand various theories by the researchers will guide their actions in right direction which will bring efficiency in their working styles.</p> <p>CO3- To understand the Work stress and various aspect of Conflict in workplace.</p> <p>CO4-To understand the framework of organizational culture and Emotional Intelligence.</p> |            |         |                 |     |     |     |                   |
| Examination Mode | Theory   |            |         |                 |     |     |     |                   |
|                  | Continuous Assessment  |            |         |                 | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz   | Assignment | ABL/PBL | Lab Performance |     |     |     |                   |
| Weightage        | 10   | 10         | 5       | -               | 25  | -   | 50  | -                 |
| <b>Syllabus</b>  |  |            |         |                 |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Introduction to Organizational Behaviour</b>  |            |         |                 |     |     |     |                   |
| •                | Concept and significance, foundations  |            |         |                 |     |     |     | CO1               |
| •                | Contributing disciplines to OB, role of OB in management practices   |            |         |                 |     |     |     | CO1               |
| •                | Challenges and opportunities for OB, OB in the context of globalization  |            |         |                 |     |     |     | CO1               |
| •                | Concepts of Personality, Self-awareness, Perception and Attribution  |            |         |                 |     |     |     | CO1               |
| •                | Learning, Values and Attitudes and their determinants  |            |         |                 |     |     |     | CO1               |
| •                | Motivation   |            |         |                 |     |     |     | CO1               |
| <b>Unit 2</b>    | <b>Concept of Teams</b>  |            |         |                 |     |     |     |                   |
| •                | Concept of teams, Foundations of Team Dynamics, types of teams, teams in modern workplace  |            |         |                 |     |     |     | CO2               |

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| •                 | Group process: group and intergroup behaviour, group decision making interpersonal group dynamics, Skills for Managing Teams: Communication, Conflicts and negotiation, Power & Influence   | CO2 |
| •                 | Group Development and Cohesiveness, Team Performance and Decision Making.   | CO2 |
| •                 | Concept of Leadership Theories and Perspectives on Effective Leadership-Power and Influence   | CO2 |
| •                 | Charismatic and Transformational Leadership power distribution in organization  | CO2 |
| <b>Unit 3</b>     | <b>Work Stress</b>  |     |
| •                 | Work stress: causes, organizational and extra organizational stressor   | CO3 |
| •                 | Individual and group stressor, effect of stress, stress coping strategies   | CO3 |
| •                 | Conflict and inter-group behaviour: sources of conflict, types of conflict  | CO3 |
| •                 | Functional and dysfunctional aspects of conflict  | CO3 |
| •                 | Approaches to conflict management   | CO3 |
| <b>Unit 4</b>     | <b>Organizational Culture</b>   |     |
| •                 | Organizational culture: functions of OC, creating and sustaining of OC  | CO4 |
| •                 | Development and implications of OC  | CO4 |
| •                 | Organizational effectiveness: concept and approaches to OE  | CO4 |
| •                 | Factors in OE, effectiveness through adaptive coping cycle  | CO4 |
| •                 | Emotional intelligence.   | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"> <li>1. Robbins, S.P., Judge, T., and Sanghi, S. Organizational Behaviour. New Delhi, Pearson Education, Latest Edition</li> <li>2. Luthans, F. Organizational Behaviour. New York, McGraw – Hill Inc, Latest Edition</li> <li>3. Newstrom, J.W. and Davis, K. Organizational Behaviour - Human Behaviour at Work. New York, McGraw Hill, Latest Edition</li> <li>4. Weiss, P. Organizational Behaviour and Change. West Group Publication</li> <li>5. Koontz, H. and Wehrich, H. Essentials of management, New Delhi, McGraw Hill Education</li> </ol> |     |



|                 |          |          |               |
|-----------------|----------|----------|---------------|
| <b>In hours</b> |          |          | <b>60</b>     |
| <b>L</b>        | <b>T</b> | <b>P</b> | <b>Credit</b> |
| 4               | 0        | 0        | 4             |

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| Course Code      |   |            |             |                    |     |     |     |                   |
| Course Title     | Financial Management  |            |             |                    |     |     |     |                   |
| Course Outcomes  | <p>On completion of this course, the students will be able to achieve the following course outcomes:</p> <p>CO1-Get the introduction regarding theory, concepts of financial management. They will know about the fundamentals of financial decision making taking into consideration time value for money and cost of Capital</p> <p>CO2- Understand the decision making regarding the sources of capital to be raised based upon capital structure approaches and dividend decisions based upon quantifications.</p> <p>CO3-. Understand the decision-making regarding investments by applying various techniques for evaluations</p> <p>CO4- Calculate and manage the working capital requirement with respect to cash, inventory and receivables for the companies.</p> |            |             |                    |     |     |     |                   |
| Examination Mode | Theory  |            |             |                    |     |     |     |                   |
|                  | Continuous Assessment   |            |             |                    | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/<br>PBL | Lab<br>Performance |     |     |     |                   |
| Weightage        | 10  | 10         | 5           |                    | 25  |     | 50  |                   |
| <b>Syllabus</b>  |   |            |             |                    |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Foundations of Financial Management and Cost of Capital</b>  |            |             |                    |     |     |     |                   |
| •                | Financial management: an overview, nature, scope, and objectives of financial management.   |            |             |                    |     |     |     | CO1               |
| •                | Financial decision making and types of financial decisions, agency problem  |            |             |                    |     |     |     | CO1               |
| •                | The time value of money: concept and significance, calculation of rate of interest, present value, and future value.  |            |             |                    |     |     |     | CO1               |
| •                | Sources of short term and long-term finance   |            |             |                    |     |     |     | CO1               |

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| •             | Concepts and tools used in measuring risk and return   | CO1 |
| •             | Cost of capital: cost of debentures, cost of equity. Cost of preference shares and cost of retained earnings, WACC and its practical application   | CO1 |
| <b>Unit 2</b> | <b>Capital Structure and Dividend Policy Decisions</b>   |     |
| •             | Valuation of Bonds and Stocks: Types and pricing of bonds, Features of equity and methods of valuation of equity.  | CO2 |
| •             | Capital Structure: Introduction, Relevance, and irrelevance of Capital Structure (Net Income, net operating income Traditional Views and MM hypothesis), Trade off Theory, Pecking Order Theory. | CO2 |
| •             | Capital Structure Decisions: Optimal capital structure. Determinants of Capital structure in practice  | CO2 |
| •             | Dividend Decision. Relevance of dividend policy under market imperfections. Traditional and Radical position on dividend. Issues in dividend policy.   | CO2 |
| •             | Theories of relevance and irrelevance of dividend in firm valuation (Walter's model, Gordon's Model, MM Hypothesis)  | CO2 |
| <b>Unit 3</b> | <b>Capital Budgeting and Leasing Decisions</b>   |     |
| •             | Capital Budgeting: meaning, significance and process. Estimation of Project Cash Flows   | CO3 |
| •             | Techniques of Decision making: Non-discounted and Discounted Cashflow Approaches   | CO3 |
| •             | Risk Analysis in Capital Budgeting   | CO3 |
| •             | Relevance and conflict among different techniques of capital budgeting   | CO3 |
| •             | Leasing and Hire Purchase: Types of leases, Leasing V/s buying decisions, evaluating financial lease, Need, and importance of hire purchase. Lease V/S hire Purchase.                            | CO3 |
| <b>Unit 4</b> | <b>Working Capital and Transfer Pricing Management</b>   |     |
| •             | Transfer Pricing: meaning methods and practical implications.  | CO4 |
| •             | Concept and types of working capital. Operating and cash cycle, Estimation of working capital requirement. Working capital financing. Determinants of working capital                            | CO4 |

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| •                 | Forecasts of working capital requirements   | CO4 |
| •                 | Cash Management (Baumol's Model Miller-Orr Model of managing cash)  | CO4 |
| •                 | Inventory Management: Significance, tools, and techniques used in inventory Management.   | CO4 |
| •                 | Receivable Management: Dimensions of credit policy of a firm and evaluation of credit policies; credit analysis   | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"> <li>1. Jain, K., Khan, Y. M., Jain, Financial Management. New Delhi. Tata McGraw-Hill Education, Latest Edition</li> <li>2. Srivastva, R., Misra, N, Financial Management. New Delhi: Oxford University Press., Latest Edition.</li> <li>3. Van Horne, J. C. and Dhamija, S. Financial Management and Policy. New Delhi: Pearson Education. Latest Edition</li> <li>4. Chandra, P. Financial Management: Theory and Practice. New Delhi: Tata McGraw Hill Education. Latest Edition</li> </ol> |     |

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| In hours |   |   | Credit |
|----------|---|---|--------|
| L        | T | P |        |
| 4        | 0 | 0 | 4      |

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|------------------|---|------------|---------|-----------------|-----|-----|-----|-------------------|
| Course Code      |   |            |         |                 |     |     |     |                   |
| Course Title     | Indian Financial System   |            |         |                 |     |     |     |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1: Understand the structure and significance of India’s financial system and evaluate the role of financial regulators and reforms.</p> <p>CO2: Analyze the functions of banks and financial intermediaries and explain the operations of capital and money markets.</p> <p>CO3: Examine various financial services and instruments in India and explore risk management tools and investment avenues.</p> <p>CO4: Understand the impact of digital transformation on the financial system.</p> |            |         |                 |     |     |     |                   |
| Examination Mode | Theory  |            |         |                 |     |     |     |                   |
|                  | Continuous Assessment   |            |         |                 | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/PBL | Lab Performance |     |     |     |                   |
| Weightage        | 10  | 10         | 5       | -               | 25  | -   | 50  | -                 |
| <b>Syllabus</b>  |   |            |         |                 |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Introduction to the Indian Financial System</b>  |            |         |                 |     |     |     |                   |
| •                | Overview and structure of the Indian Financial System   |            |         |                 |     |     |     | CO1               |
| •                | Functions and role of the financial system in economic development  |            |         |                 |     |     |     | CO1               |
| •                | Components: Financial markets, financial institutions, financial instruments, and financial services  |            |         |                 |     |     |     | CO1               |
| •                | Regulatory bodies: RBI, SEBI, IRDAI, PFRDA  |            |         |                 |     |     |     | CO1               |
| •                | Financial system reforms and liberalization (1991 onwards)  |            |         |                 |     |     |     | CO1               |
| •                | Globalization and its impact on the Indian Financial System   |            |         |                 |     |     |     | CO1               |
| <b>Unit 2</b>    | <b>Financial Institutions and Markets</b>   |            |         |                 |     |     |     |                   |

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|-------------------|--|-----|
| •                 | Banking institutions: Commercial banks, Cooperative banks, RRBs, Non-Banking Financial Companies (NBFCs)   | CO2 |
| •                 | Development Financial Institutions (DFIs): SIDBI, NABARD, EXIM Bank  | CO2 |
| •                 | Capital Markets: Primary and Secondary Markets   | CO2 |
| •                 | Money Market: Instruments (T-bills, CP, CD, Repo)  | CO2 |
| •                 | Role of Stock Exchanges (NSE, BSE) and intermediaries  | CO2 |
| •                 | Mutual funds and AMCs  | CO2 |
| <b>Unit 3</b>     | <b>Financial Services &amp; Instruments</b>  |     |
| •                 | Financial instruments: Equity shares, Debentures, Bonds, Derivatives   | CO3 |
| •                 | Leasing, Hire Purchase, Venture Capital, Credit Rating, Role of Credit Rating Agencies: CRISIL, ICRA, CARE, etc.   | CO3 |
| •                 | Merchant Banking and Investment Banking  | CO3 |
| •                 | Insurance services and Pension Funds   | CO3 |
| •                 | Securitization and Factoring   | CO3 |
| <b>Unit 4</b>     | <b>Banking and Insurance services</b>  |     |
| •                 | Role of Technology in Banking and Insurance  | CO4 |
| •                 | Digital Payments: UPI, IMPS, NEFT, RTGS, e-wallets   | CO4 |
| •                 | Role of NPCI and platforms like BHIM, Aadhaar-enabled payment systems (AEPS)   | CO4 |
| •                 | Digital banking, Mobile banking, Internet banking, Benefits of Technology in Banking and Insurance   | CO4 |
| •                 | Challenges- Cybersecurity Risks, Digital Illiteracy, Regulatory Concerns and financial frauds in digital transactions  | CO4 |
| •                 | Financial Inclusion through digital channels: Government Initiatives- PMJDY, DBT, Jan Dhan-Aadhaar-Mobile (JAM) Trinity, Digital India Campaign, National Digital Health Mission (NDHM), Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY), Pradhan Mantri Suraksha Bima Yojana (PMSBY)   | CO4 |
| •                 | Recent trends: Blockchain, CBDC (Digital Rupee), Reg Tech, Robo-Advisors   | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"><li>1. Bhole, L.M. &amp; Mahakud, J. – Financial Institutions and Markets</li><li>2. Khan, M.Y. – Indian Financial System</li><li>3. Pathak, B.V. – Indian Financial System</li><li>4. K. C. Shekhar &amp; Lekshmy Shekhar, Vikas Publishing</li></ol> |     |

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|--|--|--|
|  | <ol style="list-style-type: none"><li>5. K.C. Johnston &amp; Jeff Madura -Banking and Financial Markets: Financial Institutions and Instruments in a Global Marketplace- Cengage Publisher</li><li>6. RBI Bulletins &amp; SEBI Reports</li><li>7. Reports from NPCI, NITI Aayog, and Ministry of Finance</li></ol> |  |
|--|--|--|



| In hours |   |   | Credit |
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|------------------|--|------------|---------|-----------------|-----|-----|-----|-------------------|
| Course Code      |  |            |         |                 |     |     |     |                   |
| Course Title     | Professional Aptitude & Corporate Skills   |            |         |                 |     |     |     |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1: Equip with the knowledge of quantitative aptitude for the preparation of interview.</p> <p>CO2: Understand the concepts of verbal and non-verbal reasoning.</p> <p>CO3: Learn about how to manage time and stress in a corporate scenario along with the corporate attire being followed in the corporate world</p> <p>CO4: Gather the insightful knowledge about the Job interview, Creativity at workplace.</p> |            |         |                 |     |     |     |                   |
| Examination Mode | Practical  |            |         |                 |     |     |     |                   |
|                  | Continuous Assessment  |            |         |                 | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz   | Assignment | ABL/PBL | Lab Performance |     |     |     |                   |
| Weightage        | -  | -          | -       | 20              | -   | 30  | -   | 50                |
| <b>Syllabus</b>  |  |            |         |                 |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Quantitative Aptitude</b>   |            |         |                 |     |     |     |                   |
| •                | Number Series  |            |         |                 |     |     |     | CO1               |
| •                | Profit & Loss  |            |         |                 |     |     |     | CO1               |
| •                | Simple Interest & Compound Interest  |            |         |                 |     |     |     | CO1               |
| •                | Work & Time  |            |         |                 |     |     |     | CO1               |
| •                | Time & Speed   |            |         |                 |     |     |     | CO1               |
| •                | Average  |            |         |                 |     |     |     | CO1               |
| •                | Mensuration  |            |         |                 |     |     |     | CO1               |
| <b>Unit 2</b>    | <b>Reasoning</b>   |            |         |                 |     |     |     |                   |
| •                | Coding & Decoding  |            |         |                 |     |     |     | CO2               |

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| •                 | Blood Relation  | CO2 |
| •                 | Syllogism   | CO2 |
| •                 | Direction Test  | CO2 |
| •                 | Puzzle Test   | CO2 |
| •                 | Sitting Arrangement   | CO2 |
| •                 | Data Analysis   | CO2 |
| <b>Unit 3</b>     | <b>Professional Skills</b>  |     |
| •                 | Time Management: How to prioritize and save time.   | CO3 |
| •                 | Stress Management: Stress, Sources of Stress, Ways to Cope with Stress  | CO3 |
| •                 | Body Language: Facial expressions, body movement and posture, Gestures, eye contacts.   | CO3 |
| <b>Unit 4</b>     | <b>Interview &amp; Workplace</b>  |     |
| •                 | Job Interviews: Introduction, Importance of Resume, Definition of Interview, Background Information, Types of Interviews, Preparatory Steps for Job Interviews, Interview Skill Tips, Changes in the Interview Process, FAQ During Interviews | CO4 |
| •                 | Creativity at Workplace: Introduction, Current Workplaces, Creativity, Motivation, Nurturing Hobbies at Work, Six Thinking Hat Method.  | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"> <li>1. Aggarwal, R.S.– Quantitative Aptitude, S Chand Publishing, New Delhi</li> <li>2. Aggarwal, R.S.– A Modern Approach to Verbal &amp; Non-Verbal Reasoning S Chand Publishing, New Delhi</li> </ol>    |     |

# **WITH COURSEWORK**



| In hours |   |   | Credit |
|----------|---|---|--------|
| L        | T | P |        |
| 4        | 0 | 0 | 4      |

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|------------------|---|------------|---------|-----------------|-----|-----|-----|-------------------|
| Course Code      |   |            |         |                 |     |     |     |                   |
| Course Title     | Strategic Management  |            |         |                 |     |     |     |                   |
| Course Outcomes  | Upon the completion of the course, the student will be able to<br>CO1: Understand the rationale for strategies and business environment analysis<br>CO2: Learn the grand strategies available to a corporate house<br>CO3: Analyze and select the business-level strategies and make a choice<br>CO4: Perform the execution of the corporate strategies |            |         |                 |     |     |     |                   |
| Examination Mode | Theory  |            |         |                 |     |     |     |                   |
| Assessment Tools | Continuous Assessment   |            |         |                 | MSE | MSP | ESE | ESP               |
|                  | Quiz  | Assignment | ABL/PBL | Lab Performance |     |     |     |                   |
| Weightage        | 10  | 10         | 5       | -               | 25  | -   | 50  | -                 |
| Syllabus         |   |            |         |                 |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Understanding Strategic Management and Environmental Analysis</b>  |            |         |                 |     |     |     | CO1               |
| •                | Introduction to Strategic Management and Business Policy  |            |         |                 |     |     |     | CO1               |
| •                | Hierarchy of Strategic Intent   |            |         |                 |     |     |     | CO1               |
| •                | Environmental Appraisal   |            |         |                 |     |     |     | CO1               |
| •                | Organizational Appraisal  |            |         |                 |     |     |     | CO1               |
| <b>Unit 2</b>    | <b>Types of Corporate Strategies</b>  |            |         |                 |     |     |     |                   |
| •                | Corporate-Level Strategies: Concentration, Integration, and Diversification   |            |         |                 |     |     |     | CO2               |
| •                | Corporate-Level Strategies: Internationalization, Cooperation, and Digitalization   |            |         |                 |     |     |     | CO2               |
| •                | Corporate-Level Strategies: Stability, Retrenchment, and Restructuring  |            |         |                 |     |     |     | CO2               |
| <b>Unit 3</b>    | <b>Business Level Strategies and Making Portfolio of Businesses</b>   |            |         |                 |     |     |     |                   |
| •                | Business-Level Strategies   |            |         |                 |     |     |     | CO3               |
| •                | Strategic Analysis and Choice   |            |         |                 |     |     |     | CO3               |
| •                | Activating Strategies   |            |         |                 |     |     |     | CO3               |
| <b>Unit 4</b>    | <b>Strategy Execution and Control</b>   |            |         |                 |     |     |     |                   |
| •                | Structural Implementations  |            |         |                 |     |     |     | CO4               |
| •                | Behavioral Implementation   |            |         |                 |     |     |     | CO4               |
| •                | Functional and Operational Implementation   |            |         |                 |     |     |     | CO4               |
| •                | Strategic Evaluation and Control  |            |         |                 |     |     |     | CO4               |
| Text Books       | 1. David R. F. Strategic Management: Concepts and Cases. New Delhi, PHI Learning, Latest Edition<br>2. Pearce, J., Robinson, R. Mital, A. Strategic Management. New Delhi, Tata McGraw Hill, Latest Edition<br>3. Hill, C. and Jones, R. G. Strategic Management. Cengage Learning, Latest Edition.   |            |         |                 |     |     |     |                   |

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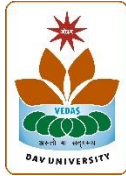


| In hours |   |   | Credit |
|----------|---|---|--------|
| L        | T | P |        |
| 4        | 0 | 0 | 4      |

|                  |   |            |             |                    |     |     |     |                   |
|------------------|---|------------|-------------|--------------------|-----|-----|-----|-------------------|
| Course Code      |   |            |             |                    |     |     |     |                   |
| Course Title     | International Financial Reporting Standards   |            |             |                    |     |     |     |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1- Be familiar with the international financial reporting framework and its implications.</p> <p>CO2- Know the pre requisites for adopting IFRS, calculating revenue and presenting the financial statements</p> <p>CO3 - Know the practices related to accounting for assets and liabilities as per IFRS</p> <p>CO4- Know the practices related to group accounting as per IFRS.</p> |            |             |                    |     |     |     |                   |
| Examination Mode | Theory  |            |             |                    |     |     |     |                   |
|                  | Continuous Assessment   |            |             |                    | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/PB<br>L | Lab<br>Performance |     |     |     |                   |
| Weightage        | 10  | 10         | 5           | -                  | 25  | -   | 50  |                   |
| <b>Syllabus</b>  |   |            |             |                    |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>The nature and operations of the IASB and adoption of IFRS</b>   |            |             |                    |     |     |     |                   |
| •                | Introduction to IFRS, Characteristics of IFRS, Objectives and Need of IFRS, possible barriers to their development  |            |             |                    |     |     |     | CO1               |
| •                | The structure and constitution of the IASB and the standard-setting process   |            |             |                    |     |     |     | CO1               |
| •                | Understand and interpret the IASB's Conceptual Framework for Financial Reporting  |            |             |                    |     |     |     | CO1               |
| •                | The convergence of IFRS with Indian Accounting Standards and IAS  |            |             |                    |     |     |     | CO1               |
| •                | Problems in enforcement of IFRS   |            |             |                    |     |     |     | CO1               |

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| <b>Unit 2</b>     | <b>IFRS Adoption and Elements of Financial Statements</b>   |     |
| •                 | IFRS:1 First time Adoption of international financial reporting standards: Objective and Scope; Introduction to Accounting Policies, Recognition and measurement as per IFRS 1, Presentation and disclosure as per IFRS 1                   | CO2 |
| •                 | IFRS 15: Revenue from Contracts with customers: Meaning, Objective and Scope, Identifying the contract; combination; contract modification; identifying performance obligations, Determination of Transaction price, recognition of revenue | CO2 |
| •                 | Basic items of the statement of financial, Position and profit and loss. (plant and equipment; employee benefits; Taxes in financial statement)   | CO2 |
| <b>Unit 3</b>     | <b>Accounting for Assets and Liabilities</b>  |     |
| •                 | IFRS 2, Share-based payments: Objective scope and recognition; Equity settled share-based payment transactions  | CO3 |
| •                 | IFRS 7, Financial instruments: disclosures: Objective Scope and Measurement.  | CO3 |
| •                 | IFRS 13, Fair Value Measurement: Objective Scope and Measurement (Asset or liability, Transaction)  | CO3 |
| •                 | IFRS 16: Leases: Objective Scope, lease term, recognition, measurement; classification of leases; disclosure  |     |
| <b>Unit 4</b>     | <b>Measurements and Contracts</b>   |     |
| •                 | IFRS 3, Business Combination; Objective, Scope and identifying a business combination, Acquisition method; Subsequent measure and Accounting; Disclosure related to business combinations   | CO4 |
| •                 | IFRS 10: Consolidated Financial Statements; Objective, scope Control, Power, returns accounting requirements, non-controlling interests, Loss of control, preparation of consolidated balance sheet   | CO4 |
| •                 | IFRS 11, Joint arrangement (Meaning objective Scope; Joint Control; Types of Joint Arrangements, joint operations, Joint ventures   | CO4 |
| •                 | IFRS 12, Disclosure of interests in other entities; Meaning, Objective and Scope; interest in subsidiaries  |     |
| <b>Text Books</b> | 1. Terry D. Warfield, Donald E. Kieso, Jerry J. Weygand” Intermediate Accounting” IFRS Edition. Wiley Publication. 4th Edition, 2022.<br>2. Garg, K “Beginners Guide to Ind AS &IFRS” Bharat Law House. Latest Edition.                     |     |

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|  | <p>3. PKF, “Interpretation and applications of IFRS standards”. USA: Wiley, Latest Edition</p> <p>4. IFRS Standards issued by International Accounting Standard Board. Available At <a href="https://www.ifrs.org/issued-standards/list-of-standards/">https://www.ifrs.org/issued-standards/list-of-standards/</a>.</p> |  |
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| In hours |   |   | 60     |
|----------|---|---|--------|
| L        | T | P | Credit |
| 3        | 0 | 0 | 3      |

|                  |  |            |         |                 |     |     |     |                   |
|------------------|--|------------|---------|-----------------|-----|-----|-----|-------------------|
| Course Code      |  |            |         |                 |     |     |     |                   |
| Course Title     | Operations Research  |            |         |                 |     |     |     |                   |
| Course Outcomes  | After completion of this course student will be able to:<br>CO1-Acquaint with various quantitative techniques like LPP Graphic and Simplex.<br>CO2-Apply technique of Duality and Transportation techniques in business decision making.<br>CO3- Understand the technique of Assignment, Sequencing and Queuing theory.<br>CO4-Acquire required skills to solve various problems of Game theory and Network PERT-CPM.  |            |         |                 |     |     |     |                   |
| Examination Mode | Theory   |            |         |                 |     |     |     |                   |
| Assessment Tools | Continuous Assessment  |            |         |                 | MSE | MSP | ESE | ESP               |
|                  | Quiz   | Assignment | ABL/PBL | Lab Performance |     |     |     |                   |
| Weightage        | 10   | 10         | 5       | -               | 25  | -   | 50  | -                 |
| Syllabus         |  |            |         |                 |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Introduction and LPP</b>  |            |         |                 |     |     |     |                   |
| •                | Introduction to OR- Introduction & history of OR, Operations research in India, Nature of Operations research, Definition of operation research, Features of OR, OR & management decision making, Limitations of OR, Types of OR models, Principles of OR modeling, Typical applications of OR/scope of OR, Phases and processes of OR study/ methodology of, operation research and Techniques/ tools of operations research  |            |         |                 |     |     |     | CO1               |
| •                | Linear Programming: Problem Formulation & Graphical Method- Linear programming problems, History of LP, Definitions of LP, Basic requirements, Terminology of LP, Basic assumptions of LP, General form of LP problem, Applications of LP methods, administrative applications of LP, Solution procedure of LPP, Formulation of LPP, Merits of LPP, Limitations of LPP, Convex set, Graphic method of solving LPP, Unbounded problem, Infeasible problem, Multiple optimal solutions |            |         |                 |     |     |     | CO1               |
| •                | Simplex Method- Introduction, Steps in the solution of LPP by simplex method, Minimization problem by Big M method/Penalty method, Rules for simplex method for minimization problem, Simplex problem (Mixed constraints), Special cases in applying   |            |         |                 |     |     |     | CO1               |

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|                   | the simplex method, Two phase simplex Method  |     |
| <b>Unit 2</b>     | <b>Duality and Transportation Problems</b>  |     |
| •                 | Duality- Concept of duality in LPP, Formulation of the dual problem, Rules for constructing the dual problem, Primal-Dual relationship, Interpreting the Primal-Dual relationship, Dual of the Dual is Primal, -Dual Simplex, Steps in Dual Simplex   | CO2 |
| •                 | Transportation Models- Introduction, Terminology used in Transportation model, Basic assumptions of model, Tabular presentation of model, Optimal solution of Transportation problem, Methods for initial basic feasible solutions- NWCM, LCEM, VAM, Optimality Tests- Stepping stone method, Modified distribution method, Degeneracy in Transportation problem, Profit maximization in Transportation problem, Unbalanced Transportation problems, Trans-shipment Problem.  | CO2 |
| <b>Unit 3</b>     | <b>Assignment Problems, Queuing Theory &amp; Sequencing Problems</b>  |     |
| •                 | Assignment Models- Introduction, Mathematical Formulation, Hungarian method [Minimization case]/HAM, Steps to follow, Maximization case in Assignment Problems, travelling salesman Problems, Un-balanced Assignment Problem, Air Crew assignment, Prohibited assignment/ Constrained assignment problem, LPP formulation of Assignment Problem   | CO3 |
| •                 | Queuing Theory- Introduction, Features of Queuing system, Service system, Basic Notations, Queuing models- Probabilistic, Deterministic, Mixed  | CO3 |
| •                 | Sequencing Problems- Introduction, Two Machines and three machines  | CO3 |
| <b>Unit 4</b>     | <b>Game Theory and Network Analysis</b>   |     |
| •                 | Game Theory- Introduction, Significance of Game theory, Essential features of Game theory, Limitations Game theory, Strategy & Types of strategy, The Maximin-Minimax Principle, Saddle point, Types of problems-Games with pure strategies, Games with mixed strategies, Limitations of Game theory  | CO4 |
| •                 | Network Analysis- PERT and CPM- Introduction, History of PERT and CPM analysis, Objectives of Network Analysis, Applications of Network Model, Terminology or Concepts used, Errors in Network Logic, Rules to frame a Network, Fulkerson's Rule to numbering of events, Stages of project management, Activity Times and Critical Path Computation of Critical Path Slack and Float, PERT- Steps and computing variance, Merits and demerits of PERT, CPM- Time estimating and Limitations, Comparison between PERT and CPM, Project Cost analysis- Direct and indirect costs, The lowest cost schedule, Crashing of jobs, Allocation and Levelling of resources (through CPM) | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"> <li>1. Kalavathy, S. Operations Research. New Delhi: Vikas Publishing House.</li> <li>2. Kapoor, V.K. Operations Research. New Delhi: Sultan Chand &amp; Sons.</li> <li>3. Paneer Selvam, R. Operations Research. New Delhi: Prentice Hall of India.</li> </ol>  |     |

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|  | <ol style="list-style-type: none"><li>4. Sharma, J.K. Operations Research: Theory and Applications. New Delhi: Macmillan India Ltd., New Delhi.</li><li>5. Taha, H.A. Operations Research: An Introduction. New Delhi: Prentice Hall of India.</li><li>6. Vohra, N.D. Quantitative Techniques in Management, Tata McGraw Hill Publishing Company Ltd.</li><li>7. Chawla, Gupta and Sharma. Operations Research. New Delhi: Kalyani Publishers, Latest Edition</li></ol> |  |
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| In hours |   |   | Credit |
|----------|---|---|--------|
| L        | T | P |        |
| 0        | 0 | 4 | 2      |

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|---|---|------------|---------|-----------------|-----|-----|-----|-----|
| Course Code   |   |            |         |                 |     |     |     |     |
| Course Title  | Workshop on Business Simulation   |            |         |                 |     |     |     |     |
| Course Outcomes   | On completion of this course, the students will be able to achieve the following course outcomes<br>CO1-Understand the business operations from introduction to maturity.<br>CO2-Learn the dynamics of competition and the role of strategy in business.<br>CO3- Get used to data analysis and report generation for business decision making.<br>CO4- Learning the importance of teamwork in the success of business ventures. |            |         |                 |     |     |     |     |
| Examination Mode  | Practical   |            |         |                 |     |     |     |     |
| Assessment Tools  | Continuous Assessment   |            |         |                 | MSE | MSP | ESE | ESP |
|   | Quiz  | Assignment | ABL/PBL | Lab Performance |     |     |     |     |
| Weightage   | -   | -          | -       | 20              | -   | 30  | -   | 50  |
| <p><b>Virtual Business Simulation Platform will be used for this workshop. Students will compete against peers in a simulated business environment.</b></p> <p>Students (in groups of 4-6 each) will work within a multifunctional business setting where they start up and manage a new venture. They will be responsible for managing all of their business' functional areas such as:</p> <ul style="list-style-type: none"> <li>▪ Marketing</li> <li>▪ Sales and Distribution</li> <li>▪ Human Resource Management</li> <li>▪ Manufacturing</li> <li>▪ Accounting and Finance</li> <li>▪ Strategic Planning</li> </ul> <p>Your students will be provided with the seed capital to start up their businesses. They will be a totally integrated company that does it all from marketing to production to human resource management. They will have limited financial resources and complete accounting responsibility. They will build a production facility, open stores and launch a website, design brands and advertising campaigns. They will hire salespeople and decide on the compensation packages, deal with demand projections, and a simple production scheduling process. After several quarters in business, your students' firms will be able to receive additional funding from Venture Capitalists. They will invest this money in new R&amp;D, bring out improved products, and expand their distribution and production capacity in order to maximize their performance.</p> <p><b>Time Frame</b></p> |   |            |         |                 |     |     |     |     |

6 rounds spread over one full semester

**Grading**

Grading is based on the balanced scorecard that measures profitability, customer satisfaction, market share in the targeted market segments, human resource management, asset management, financial risk, preparedness for the future, and wealth.

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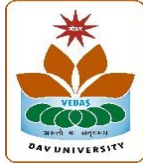
| In hours |   |   | 60     |
|----------|---|---|--------|
| L        | T | P | Credit |
| 3        | 0 | 0 | 3      |

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|------------------|---|------------|---------|-----------------|-----|-----|----|-------------------|
| Course Code      |   |            |         |                 |     |     |    |                   |
| Course Title     | Corporate Tax Planning  |            |         |                 |     |     |    |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1- Understand the corporate tax system in India with an in-depth insight of tax planning, tax avoidance and the tax evasion.</p> <p>CO2- Comprehend the latest deductions with respect to incomes and payments for corporate tax planning.</p> <p>CO3- Able to understand tax Planning with reference to setting up of a new business.</p> <p>CO4- Able to take specific business decisions with reference to tax planning.</p> |            |         |                 |     |     |    |                   |
| Examination Mode | Theory  |            |         |                 |     |     |    |                   |
|                  | Continuous Assessment   |            |         |                 | MSE | MSP | ES | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/PBL | Lab Performance |     |     | E  |                   |
| Weightage        | 10  | 10         | 5       | -               | 25  | -   | 50 | -                 |
| <b>Syllabus</b>  |   |            |         |                 |     |     |    | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Taxation Basics</b>  |            |         |                 |     |     |    |                   |
| •                | Overview of tax system in India, types of taxes   |            |         |                 |     |     |    | CO1               |
| •                | Tax management, Tax planning, tax avoidance and tax evasion   |            |         |                 |     |     |    | CO1               |
| •                | Basic definitions under income tax act  |            |         |                 |     |     |    | CO1               |
| •                | Residential Status of Companies   |            |         |                 |     |     |    | CO1               |
| •                | Exempted Incomes  |            |         |                 |     |     |    | CO1               |
| <b>Unit 2</b>    | <b>Tax Computation</b>  |            |         |                 |     |     |    |                   |
| •                | Computation of Income under different heads: Salaries, House property   |            |         |                 |     |     |    | CO2               |
| •                | Computation of Income under different heads: Capital gains, Business and profession, Income from other sources  |            |         |                 |     |     |    | CO2               |
| •                | Tax Planning on Deductions under Chapter VIA  |            |         |                 |     |     |    | CO2               |
| •                | Rates of tax & computation of tax liability of individuals.   |            |         |                 |     |     |    | CO2               |
| •                | Clubbing provisions, set off and carry forward of losses  |            |         |                 |     |     |    | CO2               |
| •                | TDS and Advance tax   |            |         |                 |     |     |    | CO2               |
| <b>Unit 3</b>    | <b>Tax Planning for the Business</b>  |            |         |                 |     |     |    |                   |

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| •                      | Tax Planning with reference to setting up of a new business.   | CO3 |
| •                      | Tax Planning with reference to location of business.   | CO3 |
| •                      | Tax Planning with reference to form of organization.   | CO3 |
| •                      | Tax Planning with reference to nature of business  | CO3 |
| <b>Unit 4</b>          | <b>Tax Planning for specific Business decisions</b>  |     |
| •                      | Tax Planning with reference to Financial Management Decisions.   | CO4 |
| •                      | Tax Planning with reference to Managerial Decisions.   | CO4 |
| •                      | Tax Planning regarding Capital Gains.  | CO4 |
| •                      | Tax Planning in respect of Amalgamation or Demerger  | CO4 |
| <b>Text Books</b>      | <ol style="list-style-type: none"><li>1. Girish Ahuja &amp; Ravi Gupta, Corporate Tax Planning &amp; Management, Bharat Law House Pvt. Ltd.</li></ol>  |     |
| <b>Reference Books</b> | <ol style="list-style-type: none"><li>1. Mehrotra, H.C, and Goyal, S.P. Corporate Tax Planning and Management, Sahitya Bhawan Publications, latest edition.</li><li>2. Dr Vinod K. Singhanian, Kapil Singhanian, Monica Singhanian, Direct Taxes Planning &amp; Management, Taxmann's Publication Pvt. Ltd.</li><li>3. Dr. Vinod K. Singhanian, Kapil Singhanian, Monica Singhanian, Direct Taxes – Law &amp; Practice, Taxmann's Publication, Pvt. Ltd.</li></ol> |     |



| In hours |   |   | 60     |
|----------|---|---|--------|
| L        | T | P | Credit |
| 3        | 0 | 2 | 4      |

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|------------------|---|------------|-------------|--------------------|-----|-----|-----|-------------------|
| Course Code      |   |            |             |                    |     |     |     |                   |
| Course Title     | Fintech Essentials for Business   |            |             |                    |     |     |     |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1-Understand the concept and rationale of Fintech in present scenario.</p> <p>CO2- Comprehend the role of big data and Artificial Intelligence in Fintech.</p> <p>CO3-Understand the mechanism of Digital Financial Services such as Digital Lending and Credit, Payments, Crypto currencies and Block chain backed by Fintech.</p> <p>CO4-Comprehend the utility of Fintech in different sectors such as regulatory, insurance, Stock Trading and Portfolio Management along with security issues. .</p> |            |             |                    |     |     |     |                   |
| Examination Mode | Theory + Practical  |            |             |                    |     |     |     |                   |
|                  | Continuous Assessment   |            |             |                    | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/P<br>BL | Lab<br>Performance |     |     |     |                   |
| Weightage        | 10  |            | 5           | -                  | 25  |     | 35  | 25                |
| <b>Syllabus</b>  |   |            |             |                    |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Overview of Fintech</b>  |            |             |                    |     |     |     |                   |
| •                | Introduction to Fintech landscape: Meaning, Ethics, Risks Drivers, Rationale  |            |             |                    |     |     |     | CO1               |
| •                | FinTech Evolution (Infrastructure, Banking industry, Startups)  |            |             |                    |     |     |     | CO1               |
| •                | Fintech venture management & entrepreneurship; Decentralized Finance  |            |             |                    |     |     |     | CO1               |
| •                | Embedded Finance – Integration of financial services into non-financial platforms.  |            |             |                    |     |     |     | CO1               |
| •                | FinTech in Payment Industry-Multichannel digital wallets, applications supporting wallets, onboarding and KYC application,  |            |             |                    |     |     |     | CO1               |
| •                | FinTech in Lending Industry- Formal lending, Informal lending, P2P lending, POS lending, Online lending, Payday lending, Microfinance, Crowd funding,   |            |             |                    |     |     |     | CO1               |

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| <b>Unit 2</b> | <b>Big data and Artificial Intelligence in Fintech</b>   |     |
| •             | Introduction to Machine Learning   | CO2 |
| •             | Role of Data and Security in data-driven finance.  | CO2 |
| •             | Understanding Big data frameworks, pros & cons and selection process   | CO2 |
| •             | Framework for Fintech Innovation: Introduction, Fintech Innovation using Smart Phones, Cloud Computing, AI and Machine Learning, Internet of Things, | CO2 |
| •             | Digital Identity Verification & e-KYC – Biometric solutions and block chain-based ID.  | CO2 |
| •             | Financial Inclusion Technologies – Rural banking solutions, microfinance tech.   | CO2 |
| <b>Unit 3</b> | <b>Digital Financial Services: Payments, Crypto currencies and Block chain</b>   |     |
| •             | Digital Lending and Credit: Overview, Mechanism  | CO3 |
| •             | Mobile Money: Mobile banking, Mobile payments, Regulation of Mobile Money, SFMS - RTGS - NEFT, NDS Systems, Banking as a Service (BaaS)              | CO3 |
| •             | Crypto currency Overview, Legal and Regulatory Implications of Crypto currencies. Benefits from New Payment Stacks.                                  | CO3 |
| •             | Block chain: Meaning significance and Mechanism  | CO3 |
| •             | Open Banking – API-based banking ecosystems and consumer data sharing regulations.   | CO3 |
| •             | Supply Chain Finance Platforms – Digital trade finance solutions.  | CO3 |
| •             | Tax Technology (TaxTech) – AI-driven tax filing and compliance tools.  | CO3 |
| •             | ESG Fintech – Sustainability reporting and green finance platforms.  | CO3 |
| <b>Unit 4</b> | <b>Fintech Services and security</b>   |     |
| •             | Fintech & Funds: Overview of Crowd funding, Crowd funding platforms  | CO4 |
| •             | Impact of FinTech on Other Industries: InsurTech, WealthTech & RegTech Considerations  | CO4 |

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| •                      | Data Privacy Regulations – GDPR, India’s DPDP Act, and their impact on Fintech operations.   |     |
| •                      | Role of Fintech in- Stock Trading, Portfolio Management Platform   | CO4 |
| •                      | Cyber security in Fintech – Threat detection, fraud prevention, and encryption technologies.   | CO4 |
| •                      | AI Governance & Ethical AI in Finance – Bias prevention, transparency, and accountability.   | CO4 |
| <b>Reference Books</b> | <ol style="list-style-type: none"> <li>1. Jaspal Singh “Financial Technology (FinTech) and Digital Banking in India” New Century Publications; First Edition (Latest Edition)</li> <li>2. Sanjay Phadke “Fintech future : The Digital DNA of Finance” Atlantic Publishers and Distributors (P) Ltd (/Latest Edition)</li> <li>3. Agustin Rubini, “Fintech in a Flash: Financial Technology Made Easy”, Zaccheus, (Latest Edition)</li> <li>4. Susanne Chishti and Janos Barberis, “The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries”, John Wiley, (Latest Edition)</li> <li>5. Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins, “Disrupting Finance: Fintech and Strategy in the 21st Century”, Palgrave, (Latest Edition)</li> <li>6. Abdul Rafay, “Fintech as a Disruptive Technology for Financial Institutions”, IGI Global, January, 2019</li> <li>7. Bernardo Nicoletti, The Future of Fintech: Integrating Finance and Technology in Financial Services, Palgrave Macmillan, (Latest Edition)</li> </ol> |     |



| In hours |   |   | Credit |
|----------|---|---|--------|
| L        | T | P |        |
| 0        | 0 | 4 | 2      |

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|------------------|---|------------|---------|-----------------|-----|-----|-----|-----|
| Course Code      |   |            |         |                 |     |     |     |     |
| Course Title     | Workshop on Financial Modeling  |            |         |                 |     |     |     |     |
| Course Outcomes  | <p>On completion of this course, the students will be able to achieve the following course outcomes</p> <p>CO1-Enable the students to understand the functionalities of MS-Excel.</p> <p>CO2-Practically examine how the valuation tools and techniques are applied in MS-Excel</p> <p>CO3-Understand how to create professional business in excel</p> <p>CO4-Students will be able to understand the practical implications of financial modelling.</p>  |            |         |                 |     |     |     |     |
| Examination Mode | Practical   |            |         |                 |     |     |     |     |
| Assessment Tools | Continuous Assessment   |            |         |                 | MSE | MSP | ESE | ESP |
|                  | Quiz  | Assignment | ABL/PBL | Lab Performance |     |     |     |     |
| Weightage        | -   | -          | -       | 20              | -   | 30  | -   | 50  |
|                  | <ul style="list-style-type: none"> <li>● Excel key functions and functionalities</li> <li>● Financial functions in excel</li> <li>● Business analysis techniques applied in excel</li> <li>● Creating a professional business in excel</li> <li>● Introduction to capital budgeting</li> <li>● Time value of money</li> <li>● Calculating present and future value in MS-Excel</li> <li>● Capital budgeting techniques in MS-Excel</li> <li>● Cost of capital methods</li> <li>● Fundamentals of financial Modeling</li> <li>● Forecasting guidelines under financial Modeling</li> </ul> |            |         |                 |     |     |     |     |

- Modeling of the income statement
- Modeling of balance sheet
- Company valuations
- Merger and acquisitions
- DCF Model in MS-Excel
- Company valuation with multiples in Excel

**Reference Books:**

1. Michael Rees, Financial Modeling in Practice. USA: Wiley, Latest Edition.
2. John Tjia, Building Financial Models, USA: McGraw Hill, Latest Edition

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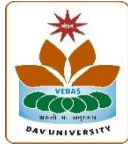
| In hours |   |   | Credit |
|----------|---|---|--------|
| L        | T | P |        |
| 4        | 0 | 0 | 4      |

|                  |  |            |         |                 |     |     |     |                   |
|------------------|--|------------|---------|-----------------|-----|-----|-----|-------------------|
| Course Code      |  |            |         |                 |     |     |     |                   |
| Course Title     | Corporate Governance and Business Ethics   |            |         |                 |     |     |     |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1-Understand basic concepts of Business Ethics, Values, Norms and Beliefs</p> <p>CO2-Analyze the role of values for managers and ethical issues in working conditions</p> <p>CO3-Understand Ethical Codes, Corporate Social Responsibility and analyses the ethical issues in Corporate Governance</p> <p>CO4-Understand the Corporate Ethics, Corporate Culture and Ethical issues in employer– employee relation</p> |            |         |                 |     |     |     |                   |
| Examination Mode | Theory   |            |         |                 |     |     |     |                   |
| Assessment Tools | Continuous Assessment  |            |         |                 | MSE | MSP | ESE | ESP               |
|                  | Quiz   | Assignment | ABL/PBL | Lab Performance |     |     |     |                   |
| Weightage        | 10   | 10         | 5       | -               | 25  | -   | 50  | -                 |
| <b>Syllabus</b>  |  |            |         |                 |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Business Ethics</b>   |            |         |                 |     |     |     |                   |
| •                | Business Ethics: An Overview – Principles of Personal and Professional Ethics, Code of Conduct and Ethics for Managers, Significance and Importance of Business Ethics,  |            |         |                 |     |     |     | CO1               |
| •                | Corporate Governance Ethics, Concepts and Theories of Business Ethics –Personal Ethics and Business Ethics   |            |         |                 |     |     |     | CO1               |
| •                | Ethical Dilemmas, Sources and Their Resolutions – Corporate Dilemma over Ethical Behaviour, sources of Ethical Problems  |            |         |                 |     |     |     | CO1               |
| •                | Walton’s Six Model of Business Conduct, Resolving Ethical Problems and Dilemmas  |            |         |                 |     |     |     | CO1               |
| <b>Unit 2</b>    | <b>Ethical Decision Making in Business</b>   |            |         |                 |     |     |     |                   |
| •                | Ethical Models, Ethical Decision Making with Cross-Holder  |            |         |                 |     |     |     | CO2               |

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|                        |   |     |
|------------------------|---|-----|
| •                      | Conflicts and Competition, Kohlberg's Model of Cognitive Moral Development  |     |
| •                      | Framework of Ethical Decision Making, Process of Making Good Ethical Decisions  | CO2 |
| •                      | Corporate Culture, Corporate Governance, Corporate Social Responsibility, Codes of Conduct, Ethics Committees, Ethics Training Programs   | CO2 |
| •                      | Model of Good Corporate Governance, Obligations to Investors, Employees, Customers, Regulations and Self-regulations  | CO2 |
| <b>Unit 3</b>          | <b>Corporate social responsibility</b>  |     |
| •                      | Corporate Ethics: Investors Rights, Privileges, Problems and Protection - Ethical Governance, Needed to Protect Stakeholders, Problems of Investors   | CO3 |
| •                      | Theoretical Basis – Agency Costs, Long-term Shareholder Value, Rights of Shareholders, Investor Protection, NK Mitra Committee on Investors Protection,   | CO3 |
| •                      | Corporate Social Responsibility – Social Responsibility of Business, Model of Implementation of CSR, Advantages, Scope and Steps to Attain CSR,   | CO3 |
| •                      | External Standards of CSR, Indian Perspective, Ethics and Social Responsibility   | CO3 |
| <b>Unit 4</b>          | <b>Ethics and Government agencies</b>   |     |
| •                      | Role of various agencies in ensuring ethics in corporations – Public Opinion, Role of Auditors, Board of Directors in Ensuring Ethical Business, Media and Business Ethics  | CO4 |
| •                      | Ethics In Advertising, Role of Government Agencies in Ensuring Ethical Practices, Role of SEBI in Ensuring Ethical Corporate Governance, Role of Whistle Blowing  | CO4 |
| •                      | Ethics and Indian Business – Impact of Globalization, Role of Securities Market, Phenomenal Growth of Indian Capital Market   | CO4 |
| •                      | Development of the Indian Capital Market, Deficiencies of Indian Capital Market, Unethical Issues in India, Ethical Attitudes of Managers.  | CO4 |
| <b>Text Book/s</b>     | 1. Gosh, B. N., Business Ethics and corporate governance, Mc Graw Hill Education, New Delhi   |     |
| <b>Reference Books</b> | 1. Fernando, A.C., Business Ethics – An Indian Perspective, New Delhi, Pearson Education, Latest Edition<br>2. Nirmala, Reddy and Rani, Business Ethics and Corporate Governance, Himalaya Publishing House, Latest Edition |     |



| n hours |   |   | Credit |
|---------|---|---|--------|
| L       | T | P |        |
| 0       | 0 | 4 | 2      |

|                  |   |            |         |                 |     |     |     |     |
|------------------|---|------------|---------|-----------------|-----|-----|-----|-----|
| Course Code      |   |            |         |                 |     |     |     |     |
| Course Title     | Workshop on Entrepreneurship  |            |         |                 |     |     |     |     |
| Course Outcomes  | On completion of this course, the students will be able to achieve the following course outcomes<br>CO1: Think and act like entrepreneur.<br><br>CO2: Learn the identification of a viable business idea.<br><br>CO3: Develop/draft a professionally written B-Plan.<br><br>CO4: Learn the art of pitching a business plan for funding. |            |         |                 |     |     |     |     |
| Examination Mode | Practical   |            |         |                 |     |     |     |     |
| Assessment Tools | Continuous Assessment   |            |         |                 | MSE | MSP | ESE | ESP |
|                  | Quiz  | Assignment | ABL/PBL | Lab Performance |     |     |     |     |
| Weightage        | -   | -          | -       | 20              | -   | 30  | -   | 50  |

Students will be organized in groups and evaluated as per the following scheme:

**1. Instructor Driven Activity to Develop Entrepreneurial Mindset (Marks: 05)**

All student groups will participate in evaluative activity to be conducted by the instructor

**2. Business Plan Development (Marks: 50)**

Students are required to prepare a business plan on the approved business idea (YUKTI) presented by the group of students. They are required to make group presentations of the Operations Plan, Marketing Plan and Financial Plan, as per the following evaluation scheme for each presentation.

The group will submit the final Business Plan Report before MSE.

|                               |                                      |                                     |                                     |   |
|-------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|---|
| Business Idea (YUKTI)<br>(10) | Operations Plan Presentation<br>(10) | Marketing Plan Presentation<br>(10) | Financial Plan Presentation<br>(10) | Business Plan Report Submission<br>(10) |
|-------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|---|

**3. Entrepreneurship Case Study Presentation / Meet an Entrepreneur Session (Marks:20)**

Student groups are required to analyze and present a comprehensive case on entrepreneurship assigned to them. They are required to submit the write up of the case analysis by an assigned date.

The presentations will be held in the class after the MSE.

**OR**

The Student Group has to identify and coordinate with a successful entrepreneur for ‘**Meet an entrepreneur**’ session with all the participants, with the prior approval of the instructor.

**4. Participation in Business Plan Contest (Marks: 20)**

Before the ESE, all student groups will pitch their business plans to external evaluators for fund raising, in a Business Plan Contest.

**OR**

Student group may participate in any external Business Plan Contest, with the prior approval of the instructor.

**5. Attendance and Class Participation (Marks: 05)**

**WITH RESEARCH AND  
COURSE WORK**

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| In hours |   |   | 60     |
|----------|---|---|--------|
| L        | T | P | Credit |
| 2        | 0 | 2 | 3      |

|                  |  |            |          |                 |     |     |     |                   |
|------------------|--|------------|----------|-----------------|-----|-----|-----|-------------------|
| Course Code      |  |            |          |                 |     |     |     |                   |
| Course Title     | Report Writing and Research Communication  |            |          |                 |     |     |     |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1: Understand and apply principles and models of effective research communication in academic and business contexts.</p> <p>CO2: Develop and structure academic, technical, and business research reports using appropriate language, tone, and visual aids</p> <p>CO3: Demonstrate accurate referencing, apply various citation styles, and interpret plagiarism reports in accordance with UGC guidelines to ensure ethical academic writing.</p> <p>CO4: Prepare and present research findings effectively, write abstracts and manuscripts, and communicate professionally with academic journals.</p> |            |          |                 |     |     |     |                   |
| Examination Mode | Theory + Practical   |            |          |                 |     |     |     |                   |
|                  | Continuous Assessment  |            |          |                 | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz   | Assignment | ABL/PB L | Lab Performance |     |     |     |                   |
| Weightage        | 10   |            | 5        | -               | 25  |     | 35  | 25                |
| Syllabus         |  |            |          |                 |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Fundamentals of Research Communication</b>  |            |          |                 |     |     |     |                   |
| •                | Meaning, types, and importance of research communication   |            |          |                 |     |     |     | CO1               |
| •                | Process and models of communication in research  |            |          |                 |     |     |     | CO1               |
| •                | Barriers to effective communication  |            |          |                 |     |     |     | CO1               |
| •                | Ethics in research communication   |            |          |                 |     |     |     | CO1               |
| •                | Oral vs written research communication   |            |          |                 |     |     |     | CO1               |
| •                | Role of communication in academic and business research  |            |          |                 |     |     |     | CO1               |
| <b>Unit 2</b>    | <b>Report Writing – Structure and Style</b>  |            |          |                 |     |     |     |                   |
| •                | Meaning, need, and types of reports  |            |          |                 |     |     |     | CO2               |
| •                | Difference between technical, academic, and business reports   |            |          |                 |     |     |     | CO2               |
| •                | Structure of a research report: Preliminary pages, main text, and appendices   |            |          |                 |     |     |     | CO2               |
| •                | Language, tone, and style in report writing  |            |          |                 |     |     |     | CO2               |
| •                | Presentation of quotations, footnotes, and bibliography  |            |          |                 |     |     |     | CO2               |

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|-------------------|---|-----|
| •                 | Visual aids: tables, charts, graphs, and formatting tools   | CO2 |
| <b>Unit 3</b>     | <b>Referencing, Plagiarism Report &amp; Citation Techniques</b>   |     |
| •                 | Importance of citation and referencing in academic writing  | CO3 |
| •                 | Styles of referencing: APA, MLA, Chicago, and Harvard   | CO3 |
| •                 | In-text citation and bibliography preparation   | CO3 |
| •                 | Use of citation tools: Mendeley, Zotero, EndNote  | CO3 |
| •                 | Plagiarism Report – UGC threshold, objectionable content report   | CO3 |
| <b>Unit 4</b>     | <b>Research Presentation &amp; Publication Communication</b>  |     |
| •                 | Preparing presentations for conferences and seminars  | CO4 |
| •                 | Effective PowerPoint and visual communication   | CO4 |
| •                 | Abstract writing and research paper drafting  | CO4 |
| •                 | Communicating with journal editors and peer reviewers   | CO4 |
| •                 | Writing cover letters and responding to review comments   | CO4 |
| •                 | Publishing in journals: process, ethics, and journal selection  | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"><li>1. Kothari, C.R., &amp; Garg, G. Research Methodology: Methods and Techniques. New Age International.</li><li>2. Sekaran, U., &amp; Bougie, R. Research Methods for Business: A Skill-Building Approach (8th ed.). Wiley.</li><li>3. Turabian, K.L. A Manual for Writers of Research Papers, University of Chicago Press.</li><li>4. Weeks, M. Presenting research: It's just communication. Nagoya University.</li><li>5. Cooper, D. R., &amp; Schindler, P. S. Business Research Methods. McGraw- Hill Education (Tata McGraw- Hill).</li></ol> |     |



| In hours |   |   | Credit |
|----------|---|---|--------|
| L        | T | P |        |
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|------------------|---|------------|---------|-----------------|----|-----|-----|-------------------|
| Course Code      |   |            |         |                 |    |     |     |                   |
| Course Title     | Research and Publication Ethics   |            |         |                 |    |     |     |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1: Understand the fundamental concepts of philosophy and research ethics, and apply ethical principles to ensure integrity and intellectual honesty in academic research.</p> <p>CO2: Demonstrate knowledge of publication ethics, scientific misconduct, authorship norms, and regulatory frameworks to uphold ethical practices in scholarly publishing</p> <p>CO3: Evaluate the types and implications of open access publishing, identify predatory practices, and use tools to detect and prevent plagiarism and unethical authorship.</p> <p>CO4: Effectively use academic databases, understand citation indexing systems and research metrics, and recognize the importance of responsible citation and funding agencies in research.</p> |            |         |                 |    |     |     |                   |
| Examination Mode | Theory  |            |         |                 |    |     |     |                   |
|                  | Continuous Assessment   |            |         |                 | MS | MSP | ESE | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/PBL | Lab Performance | E  |     |     |                   |
| Weightage        | 10  | 10         | 5       | -               | 25 | -   | 50  | -                 |
| Syllabus         |   |            |         |                 |    |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Philosophy and Research Ethics</b>   |            |         |                 |    |     |     |                   |
| •                | Definitions, Nature, and Concept of Philosophy  |            |         |                 |    |     |     | CO1               |
| •                | Scope and application of Philosophy in Research   |            |         |                 |    |     |     | CO1               |
| •                | Meaning and Importance of Research Ethics   |            |         |                 |    |     |     | CO1               |
| •                | Importance of Ethics in Research, Key Principles of Research Ethics   |            |         |                 |    |     |     | CO1               |
| •                | Intellectual honesty & research integrity in scientific conduct   |            |         |                 |    |     |     | CO1               |
| <b>Unit 2</b>    | <b>Publication Ethics and Scientific Conduct</b>  |            |         |                 |    |     |     |                   |
| •                | Meaning and Importance of publication ethics  |            |         |                 |    |     |     | CO2               |
| •                | Regulatory Organizations for Publication Ethics   |            |         |                 |    |     |     | CO2               |
| •                | Guidelines for Authors, Editors and Reviewers set by COPE and WAME  |            |         |                 |    |     |     | CO2               |
| •                | Authorship, Contributorship and Conflict of Interest  |            |         |                 |    |     |     | CO2               |
| •                | Meaning and types of Scientific Misconduct - falsification, fabrication, plagiarism (FFP)   |            |         |                 |    |     |     | CO2               |
| •                | Selective Reporting and Misrepresentation of data   |            |         |                 |    |     |     | CO2               |
| •                | Salami Slicing - How can Salami Publishing be Avoided?  |            |         |                 |    |     |     | CO2               |

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|-------------------|--|-----|
| <b>Unit 3</b>     | <b>Open Access Publishing, Publication Misconduct and Plagiarism</b>   |     |
| •                 | Meaning and types of open access publishing  | CO3 |
| •                 | Advantages & Disadvantages of Open Access  | CO3 |
| •                 | SHERPA/ROME0: An Online Resource for Publisher Copyright and Self-Archiving Policies   | CO3 |
| •                 | Predatory Publishers and Journal, Software tools to identify predatory publications developed by SPPU  | CO3 |
| •                 | Meaning, causes and measures to prevent plagiarism,  | CO3 |
| •                 | Plagiarism Software's – Uses & Key features, authorship issue, norms of authorship   | CO3 |
| <b>Unit 4</b>     | <b>Databases, Citation Indexing, and Research Metrics</b>  |     |
| •                 | Definition and Types of Databases  | CO4 |
| •                 | Benefits of Indexing in Research   | CO4 |
| •                 | Major Citation Indexing Services (e.g., Web of Science, Scopus, Google Scholar)  | CO4 |
| •                 | Research Metrics: h-index, g-index, i10/i20-index  | CO4 |
| •                 | Self-Citation: Meaning, Impact, and Ethical Concerns   | CO4 |
| •                 | Role of Funding Agencies in Research   | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"><li>1. Pratap, U.; Ahlawat, S.; Sharma, S. Research and Publication Ethics. Sultan Chand &amp; Sons, New Delhi. Latest Edition.</li><li>2. Ahuja, V. K., &amp; Baishya, K. Research, and publication ethics. Assam: National Law University and Judicial Academy</li><li>3. Trivedi, G., &amp; Sharma, R. M. Fundamentals of Research and Publication Ethics: Based on Latest Syllabus of UGC. Satish Serial Publishing House</li><li>4. Israel, M. Research Ethics, and Integrity for Social Scientists: Beyond Regulatory Compliance (2nd ed.). SAGE Publications Ltd</li><li>5. Penslar, R. L. Research Ethics: Cases and Materials. Indiana University Press</li></ol> |     |



| In hours |   |   | Credit |
|----------|---|---|--------|
| L        | T | P |        |
| 1        | 0 | 4 | 3      |

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|------------------|---|------------|----------|-----------------|-----|-----|-----|-------------------|
| Course Code      |   |            |          |                 |     |     |     |                   |
| Course Title     | AI Tools & Analytical Techniques for Business Research  |            |          |                 |     |     |     |                   |
| Course Outcomes  | On the completion of the course the student will be able to<br>CO1-Understanding data preparation and Software to analyze data.<br>CO2-Getting insights on different non-parametric tests.<br>CO3-Calculate association between two variables using different techniques.<br>CO4-Develop analytical skills for reliability tests. |            |          |                 |     |     |     |                   |
| Examination Mode | Theory + Practical  |            |          |                 |     |     |     |                   |
|                  | Continuous Assessment   |            |          |                 | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/PB L | Lab Performance |     |     |     |                   |
| Weightage        | 10  |            | 5        | -               | 25  | -   | 35  | 25                |
| <b>Syllabus</b>  |   |            |          |                 |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Introduction</b>   |            |          |                 |     |     |     |                   |
| •                | Introduction to SPSS and E-views  |            |          |                 |     |     |     | CO1               |
| •                | Data Entry and Preparation of data.   |            |          |                 |     |     |     | CO1               |
| •                | Introduction to Factor Analysis and Regression Analysis   |            |          |                 |     |     |     | CO1               |
| •                | One-way MANOVA Two-way MANOVA,  |            |          |                 |     |     |     | CO1               |
| •                | One-way MANCOVA (one covariate), Hotelling's T-Squared.   |            |          |                 |     |     |     | CO1               |
| <b>Unit 2</b>    | <b>Non-Parametric Tests</b>   |            |          |                 |     |     |     |                   |
| •                | Chi-Square for Association and Goodness of Fit.   |            |          |                 |     |     |     | CO2               |
| •                | The Fisher's exact test, Loglinear Analysis.  |            |          |                 |     |     |     | CO2               |
| •                | Mann-Whitney U Test, Wilcoxon Signed Rank Test.   |            |          |                 |     |     |     | CO2               |
| •                | Kruskal Wallis H Test, Fried Mann Test.   |            |          |                 |     |     |     | CO2               |
| •                | McNemar's Test, Cochran's Q test, Jonckheere-Terpstra Test, Sign Test, Run Test.  |            |          |                 |     |     |     | CO2               |
| <b>Unit 3</b>    | <b>Association</b>  |            |          |                 |     |     |     |                   |
| •                | <b>Pearson's product-Moment Correlation</b>   |            |          |                 |     |     |     |                   |
| •                | The Point-biserial Correlation Coefficient, Pearson's Partial Correlation,  |            |          |                 |     |     |     | CO3               |
| •                | Spearman's Rand Order Correlation   |            |          |                 |     |     |     | CO3               |
| •                | Kendall's Tau-b ( $\tau_b$ ) Correlation Coefficient  |            |          |                 |     |     |     | CO3               |
| •                | Goodman and Kruskal's $\gamma$ , Somers' Delta  |            |          |                 |     |     |     | CO3               |
| •                | The Mantel-Haenszel Test of Trend, The Cochran-Armitage Test of Trend   |            |          |                 |     |     |     | CO3               |

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|                        |   |     |
|------------------------|---|-----|
| •                      | Relative Risks, Odds Ratios, Goodman and Kruskal's $\lambda$  | CO3 |
| <b>Unit 4</b>          | <b>Reliability</b>  |     |
| •                      | Cronbach's Alpha  | CO4 |
| •                      | Cohen's Kappa ( $\kappa$ )  | CO4 |
| •                      | Weighted Kappa ( $\kappa_w$ )   | CO4 |
| •                      | Kendalls Coefficient of Concordance   | CO4 |
| <b>Reference Books</b> | <ol style="list-style-type: none"> <li>1. Damodar N. Gujarati and S. Sangeeta, Basic Econometrics, Tata McGraw Hill Publishers, New Delhi, Fourth Edition, 2007.</li> <li>2. Rajendar Nargundkar, Marketing Research: Text and Cases, Tata McGraw Hill Publishers, New Delhi, Fourth Edition, 2006.</li> <li>3. Hair Joseph F., Multivariate Data Analysis, Pearson Education, Prentice Hall, 2006.</li> <li>4. Naresh K. Malhotra, Marketing Research: Application to Contemporary Issues with SPSS, Pearson Education, Prentice Hall, First Edition, 2008</li> <li>5. G.S. Maddala, Introduction to Econometrics, Wiley India Publishers Third Edition, 2007.</li> <li>6. I. Gusti Ngurah Agung, Time Series Analysis Using E-views, John Wiley &amp; Sons, 2009.</li> <li>7. Badi H. Baltagi, Econometrics Analysis of Panel Data, John Wiley &amp; Sons, Third Edition.</li> <li>8. Chris Brooks (2002). Introductory Econometrics for Finance, Cambridge University Press.</li> <li>9. Walter Enders (2003). Applied Econometric Time Series, Wiley.</li> <li>10. Hamilton, J. (1994), Time Series Analysis, Princeton University Press, Princeton.</li> <li>11. Tsay, Ruey S., (2002) , Analysis of Financial Time Series, John Wiley and Sons. Campbell Lo</li> <li>12. MacKinlay, (1997) The Econometrics of Financial Markets, Princeton.</li> <li>6. Greene,</li> <li>13. William (2000), Econometric Analysis, Prentice Hall,4th Edition</li> <li>14. Cooper, D. R. and Schindler,P.S. Business Research Methods, New Delhi: TataMcGrawHill.</li> <li>15. Software: E-views 7 or Higher Version and SPSS 21 or Higher Version</li> </ol> |     |

# **FINANCE & ACCOUNTING**



| In hours |   |   | Credit |
|----------|---|---|--------|
| L        | T | P |        |
| 3        | 0 | 0 | 3      |

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|------------------|---|------------|-------------|--------------------|-----|-----|-----|-------------------|
| Course Code      |   |            |             |                    |     |     |     |                   |
| Course Title     | Security Analysis and Portfolio Management  |            |             |                    |     |     |     |                   |
| Course Outcomes  | On the completion of the course the student will be able to<br>CO1-Understand the financial securities, markets and process of trading.<br>CO2- Learn the techniques of fundamental and technical analysis for security evaluation<br>CO3- Learn the process of portfolio management, evaluation and control<br>CO4- Learn the different theories for construction of optimal portfolio |            |             |                    |     |     |     |                   |
| Examination Mode | Theory  |            |             |                    |     |     |     |                   |
|                  | Continuous Assessment   |            |             |                    | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/PB<br>L | Lab<br>Performance |     |     |     |                   |
| Weightage        | 10  | 10         | 5           | -                  | 25  | -   | 50  | -                 |
| <b>Syllabus</b>  |   |            |             |                    |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>The Investment and Environment</b>   |            |             |                    |     |     |     |                   |
| •                | The investment decision process, Types of Investments, Investment attributes, Investment Vs speculation   |            |             |                    |     |     |     | CO1               |
| •                | Securities Market: Participants in securities market, Role and regulation of primary market, Modes and methods of floating new issues   |            |             |                    |     |     |     | CO1               |
| •                | Secondary Market: Introduction to stock exchanges in India, Regulators, Trading and settlement Mechanism, Types of orders, Stock market indices   |            |             |                    |     |     |     | CO1               |
| <b>Unit 2</b>    | <b>Security Analysis (Fundamental &amp; Technical Analysis)</b>   |            |             |                    |     |     |     |                   |
| •                | Risk and Return: Concepts of risk and return, Measurement of risk: standard deviation and variance, the relationship between risk and return  |            |             |                    |     |     |     | CO2               |
| •                | Fundamental Analysis: Economy analysis, Industry analysis and Company Analysis - Analysis of Financial statements, Weaknesses of fundamental analysis   |            |             |                    |     |     |     | CO2               |
| •                | Technical Analysis: Introduction, Principles, Difference from fundamental analysis, Basic Tenets of Dow Theory, Critical Appraisal of Dow theory,   |            |             |                    |     |     |     | CO2               |
| •                | Different Types of charts, Chart patterns   |            |             |                    |     |     |     | CO2               |
| <b>Unit 3</b>    | <b>Portfolio Management</b>   |            |             |                    |     |     |     |                   |
| •                | Efficient Market Hypothesis and Behavioral Finance  |            |             |                    |     |     |     | CO3               |
| •                | Portfolio Construction  |            |             |                    |     |     |     | CO3               |

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|-------------------|---|-----|
| •                 | Portfolio Markowitz Model (Mean Variance Analysis)  | CO3 |
| •                 | The Sharpe Single Index Model   | CO3 |
| <b>Unit 4</b>     | <b>Portfolio Theories</b>   |     |
| •                 | Capital Asset Pricing Model - assumptions of CAPM; Inputs required for applying CAPM, Limitations of this Model   | CO4 |
| •                 | Arbitrage Pricing Theory and its principles, Comparison of Arbitrage Pricing Theory with the Capital Asset Pricing Model.   | CO4 |
| •                 | Portfolio Evaluation  | CO4 |
| •                 | Portfolio Revision  | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"> <li>1. Reilly, F. K. &amp; Brown, K.C. (2012) Analysis of Investments and Management of Portfolios, (12th edition), Cengage India Pvt. Ltd.</li> <li>2. Singh, Rohini (2017): Security Analysis and Portfolio Management, (2nd Edition). Excel Books.</li> <li>3. Prasanna Chandra (2021), “Security Analysis and Portfolio Management”, 6th edition, McGraw Hill, Noida, UP.</li> <li>4. Rustagi R.P. (2022), “Security Analysis and Portfolio Management”, 5th edition, Sultan Chand &amp; Sons, New Delhi.</li> <li>5. Bhalla.V.K. (2019), “Investment Management” 19th edition, S. Chand &amp; Sons, New Delhi.</li> <li>6. Elton, Gruber, Brown &amp; Goetzmann – Modern Portfolio Theory and Investment Analysis</li> <li>7. SEBI Guidelines and Reports, Reports by RBI, BIS, and World Economic Forum on Digital Finance</li> <li>8. Financial Cybersecurity Risk Management: Leadership Perspectives and Guidance for Systems and Institutions- Authors: Paul Rohmeyer &amp; Jennifer L. Bayuk, Publisher: Apress (2018)</li> </ol> |     |



| In hours |   |   | Credit |
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|------------------|---|------------|-------------|-----------------|-----|-----|-----|-------------------|
| Course Code      |   |            |             |                 |     |     |     |                   |
| Course Title     | Project Appraisal and Finance   |            |             |                 |     |     |     |                   |
| Course Outcomes  | <p>On completion of this course, the students will be able to achieve the following course outcomes:</p> <p>CO1- Students will be able to understand the meaning and criteria for appraisal and funding the Projects.</p> <p>CO2- To understand the Market and Technical Appraisal of the project.</p> <p>CO3- To study the Risk and Financial Appraisal.</p> <p>CO4- To enable the students to understand the Financing for the projects And Environment Analysis.</p> |            |             |                 |     |     |     |                   |
| Examination Mode | Theory  |            |             |                 |     |     |     |                   |
|                  | Continuous Assessment   |            |             |                 | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/<br>PBL | Lab Performance |     |     |     |                   |
| Weightage        | 10  | 10         | 5           |                 | 25  |     | 50  |                   |
| <b>Syllabus</b>  |   |            |             |                 |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Introduction to Project Management</b>   |            |             |                 |     |     |     |                   |
| •                | Project Management: Overview of Project management, Types of Projects   |            |             |                 |     |     | CO1 |                   |
| •                | Project Life cycle  |            |             |                 |     |     | CO1 |                   |
| •                | Project Management Framework  |            |             |                 |     |     | CO1 |                   |
| •                | Project Planning: Strategy and Resource allocation, Generation and screening of project ideas   |            |             |                 |     |     | CO1 |                   |
| <b>Unit 2</b>    | <b>Market and Technical Appraisal of the project</b>  |            |             |                 |     |     |     |                   |

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| •                 | Marketing appraisal: Overview, Market Survey   | CO2 |
| •                 | Demand Forecasting, Uncertainties in Demand Forecasting, Methods of Demand forecasting: Time series projection methods & causal methods  | CO2 |
| •                 | Technical Appraisal: Meaning, Components of analysis   | CO2 |
| •                 | Network Analysis in Project management: PERT and CPM   | CO2 |
| <b>Unit 3</b>     | <b>Risk and Financial Appraisal</b>  |     |
| •                 | Risk Management in Projects  | CO3 |
| •                 | Measures of Risk, Sensitivity Analysis   | CO3 |
| •                 | Financial appraisal of Project: Time Value of Money  | CO3 |
| •                 | Financial appraisal of Project: Capital Budgeting  | CO3 |
| <b>Unit 4</b>     | <b>Financing for the projects And Environment Analysis</b>   |     |
| •                 | Determination of Project Cost,   | CO4 |
| •                 | Financing decision in Project: Short term financing (Working capital requirements)   | CO4 |
| •                 | Financing decision in Project: Long term financing   | CO4 |
| •                 | Project Statements in Projects: profitability projections, projected cash flow statement and projected balance sheet.  | CO4 |
| •                 | Environmental Appraisal: SCBA  | CO4 |
| •                 | SCBA Approaches: UNIDO Approach, LM Approach, SCBA by Financial Institutions   | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"> <li>1. Chandra, Prasanna. Projects: Planning, Analysis, Selection, Financing, Implementation and Review. New Delhi: Tata McGraw-Hill, Latest Edition</li> <li>2. Patel, Bhavesh M. Project Management: Strategic Financial Planning, Evaluation and Control. New Delhi: Vikas, Latest Edition</li> <li>3. Wysocki, Robert K. Effective Project Management: Traditional, Agile, Extreme. Indianapolis, IN: Wiley Pub, Latest Edition.</li> <li>4. Gupta, A. Project Appraisal and Financing. PHI Learning Private Limited.</li> <li>5. Sarada, D.P. Handbook of Project Finance: Appraisal &amp; Follow- Up. Horizon Press.</li> </ol> |     |



| In hours |   |   | Credit |
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| Course Code      |   |            |         |                 |         |         |         |                   |
| Course Title     | Strategic Cost Management   |            |         |                 |         |         |         |                   |
| Course Outcomes  | On the completion of the course the student will be able to<br>CO1- Know the concept and relevance of SCM in practical world<br>CO2- Know the techniques associated with CVP, variance and cost analysis<br>CO3- Get familiar with key measurement and valuations under strategic cost management<br>CO4- Learn performance and evaluations under strategic cost management |            |         |                 |         |         |         |                   |
| Examination Mode | Theory  |            |         |                 |         |         |         |                   |
|                  | Continuous Assessment   |            |         |                 | MS<br>E | MS<br>P | ES<br>E | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/PBL | Lab Performance |         |         |         |                   |
| Weightage        | 10  | 10         | 5       | -               | 25      | -       | 50      | -                 |
| <b>Syllabus</b>  |   |            |         |                 |         |         |         | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Introduction to Strategic Cost Management</b>  |            |         |                 |         |         |         |                   |
| •                | Meaning and Components of Strategic cost management   |            |         |                 |         |         |         | CO1               |
| •                | Limitations of Traditional Costing, Difference between Conventional Cost Analysis and Strategic Cost Analysis   |            |         |                 |         |         |         | CO1               |
| •                | Financial, Operational and Strategic Views of Cost, Contemporary Cost Management Tools  |            |         |                 |         |         |         | CO1               |
| •                | Activity Based Costing, Treatment of Cost, Steps, Advantages, Disadvantages   |            |         |                 |         |         |         | CO1               |
| <b>Unit 2</b>    | <b>Performance, Variances and Cost Analysis</b>   |            |         |                 |         |         |         |                   |
| •                | Value Analysis: Meaning of Value Analysis and value addition, Strategic Application of Value Chain Analysis.  |            |         |                 |         |         |         | CO2               |
| •                | Variance Analysis: Basics of Standard Costs, Material Variances, Labour Variances, Overhead Variances,  |            |         |                 |         |         |         | CO2               |
| •                | Strategic Positioning Analysis: Critical Success Factors and SWOT Analysis.   |            |         |                 |         |         |         | CO2               |

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| •                 | Cost Volume Profit Analysis: Cost Behaviour Pattern, Cost Estimation Methods, Assumptions of CVP Analysis, Applications of CVP, Break Even Analysis, CVP Analysis in the choice of Cost Structure, Multiple Product Analysis.  | CO2 |
| <b>Unit 3</b>     | <b>Measurements and Valuations</b>   |     |
| •                 | Difficulties in Measuring Variances, Evaluation of Control based on Standard Costing, Numerical Problems   | CO3 |
| •                 | Valuation of Intangible Assets: Meaning of Intangible Assets, Acquired and Generated Assets, Importance,   | CO3 |
| •                 | Methods of Valuation for Goodwill, Human Resource, Brands, Patent, Relevant Indian and International accounting standards, Current Scenario in India, Numerical Problems.  | CO3 |
| <b>Unit 4</b>     | <b>Performance and Evaluations</b>   |     |
| •                 | Responsibility Accounting: Activity based Responsibility Accounting  | CO4 |
| •                 | Behavioural aspects of responsibility accounting, Transfer Pricing.  | CO4 |
| •                 | Performance Evaluation: Traditional Framework of Performance Evaluation, Performance Measurement System  | CO4 |
| •                 | Balanced Scorecard, Implementation, Strengths and Weaknesses of Balance Scorecard, Behavioral Views  | CO4 |
| •                 | Productivity improvement: Various tools and techniques including Kaizen and Six Sigma.   |     |
| <b>Text Books</b> | <ol style="list-style-type: none"> <li>1. Shank, John K, and Vijay Govindarajan. Strategic Cost Management: The New Tool for Competitive Advantage. New York: Free Press, Latest Edition</li> <li>2. Kaplan, Robert S, and Robin Cooper. Cost and Effect: Using Integrated Cost Systems</li> <li>3. Blocher, Edward. Cost Management: A Strategic Emphasis. Boston: McGraw- Hill/Irwin, Latest Edition<br/>Strategic Cost Management by Prof. Jawahar Lal, Himalaya Publishing House.</li> <li>4. Strategic Cost Management by Dr. P.K. Bandgar, Himalaya Publishing House, second edition.</li> <li>5. Strategic Cost Management- The New Tool for Competitive Advantage by John. K. Shank and Vijay Govindarajan, Publishers- Simon &amp; Schuster; Latest edition.</li> </ol> |     |

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| In hours |   |   | Credit |
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| Course Code      |   |            |             |                    |     |     |     |                   |
| Course Title     | Derivatives and Risk Management   |            |             |                    |     |     |     |                   |
| Course Outcomes  | <p>On completion of this course, the students will be able to achieve the following course outcomes:</p> <p>CO1- To understand the mechanism of how derivatives and risk management.</p> <p>CO2- To understand the option and strategies of options- Strategies, Pay-offs</p> <p>CO3- To study the swaps, Interest Rate Derivatives and Credit Derivatives</p> <p>CO4- To learn about Hedging and their types</p> |            |             |                    |     |     |     |                   |
| Examination Mode | Theory  |            |             |                    |     |     |     |                   |
|                  | Continuous Assessment   |            |             |                    | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/<br>PBL | Lab<br>Performance |     |     |     |                   |
| Weightage        | 10  | 10         | 5           |                    | 25  |     | 50  |                   |
| <b>Syllabus</b>  |   |            |             |                    |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Introduction to Derivatives</b>  |            |             |                    |     |     |     |                   |
| •                | Derivatives- Introduction, Types and Advantages   |            |             |                    |     |     |     | CO1               |
| •                | Regulation of Trading of Derivatives, SEBI guidelines related to Trade of Derivatives   |            |             |                    |     |     |     | CO1               |
| •                | Forwards and Futures- Introduction, Distinction between Forwards and Futures Contracts  |            |             |                    |     |     |     | CO1               |
| •                | Hedging Practices, Pay-offs, Cash Settlement vs. Physical Settlement  |            |             |                    |     |     |     | CO1               |
| •                | Pricing Principles, Beta and Optimal Hedge Ratio  |            |             |                    |     |     |     | CO1               |
| <b>Unit 2</b>    | <b>Introduction to Options</b>  |            |             |                    |     |     |     |                   |

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|-------------------|---|-----|
| •                 | Options- Meaning, Types, Key Determinants of Option Prices, introduction to The Binomial Model and The Black-Scholes Model.   | CO2 |
| •                 | European and American Calls and Puts, Exotic and Asian Options  | CO2 |
| •                 | Put Call Parity   | CO2 |
| •                 | Strategies of Options- Strategies, Pay-offs   | CO2 |
| <b>Unit 3</b>     | <b>Swaps, Interest Rate Derivatives and Credit Derivatives</b>  |     |
| •                 | Swaps- Meaning and Mechanics of Swaps   | CO3 |
| •                 | Interest Rate Derivatives and Euro- Dollar Derivatives  | CO3 |
| •                 | Credit Derivatives  | CO3 |
| <b>Unit 4</b>     | <b>Risk Management</b>  |     |
| •                 | Risk Management with Derivatives- Meaning, Reasons of Managing Risk, Types of Risk in trading with Derivatives.   | CO4 |
| •                 | Hedging Types of traders: Hedgers, Speculators, and Arbitrageurs  | CO4 |
| •                 | Hedging using Greeks  | CO4 |
| •                 | Hedging with Futures  | CO4 |
| •                 | Strategies of Hedging, Speculation and Arbitrage.   | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"> <li>1. Hull, J.C. Options, Futures and Other Derivatives. New Delhi, Pearson India. Latest Edition.</li> <li>2. Parasuraman, N.R., Fundamentals of Financial Derivatives. New Delhi, Wiley India Private Limited. Latest Edition.</li> <li>3. Varma, J. R., Derivatives and Risk Management. New Delhi, Tata McGraw Hill, Latest Edition.</li> <li>4. Chance, D. M., Brooks, R., &amp; Dhamija, S. An Introduction to Derivatives and Risk Management (10th ed.). Cengage India Private Limited.</li> <li>5. Mehrotra, S., &amp; Jammula, D. B. (2025). Financial Derivatives and Risk Management – Derivative strategies. Pen and Paper Academy.</li> </ol> |     |



| In hours |   |   | Credit |
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| Course Code      |  |            |             |                    |     |     |     |                   |
| Course Title     | Financial Statement Analysis & Reporting   |            |             |                    |     |     |     |                   |
| Course Outcomes  | <p>CO1-This course introduces the student to know the relevance of different financial statements and costs related to it.</p> <p>CO2-The students will be able to apply the tools for analyzing the various financial statements.</p> <p>CO3 – The course will enable the students in Examining of distress and analysis of loan decisions</p> <p>CO4- The course will enable the students to and analyze generate financial and non-financial reports)</p> |            |             |                    |     |     |     |                   |
| Examination Mode | Theory   |            |             |                    |     |     |     |                   |
|                  | Continuous Assessment  |            |             |                    | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz   | Assignment | ABL/<br>PBL | Lab<br>Performance |     |     |     |                   |
| Weightage        | 10   | 10         | 5           |                    | 25  |     | 50  |                   |
| <b>Syllabus</b>  |  |            |             |                    |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Demand and supply of financial statement information</b>  |            |             |                    |     |     |     |                   |
| •                | Meaning and types of Financial Statements  |            |             |                    |     |     |     | CO1               |
| •                | Approaches of financial Statement Analysis   |            |             |                    |     |     |     | CO1               |
| •                | Introduction to demand for financial statement information   |            |             |                    |     |     |     | CO1               |
| •                | Parties demanding Financial Statement Information and causes of Conflicts among diverse parties  |            |             |                    |     |     |     | CO1               |
| •                | Factors affecting demand for financial statement information   |            |             |                    |     |     |     | CO1               |
| •                | Regulatory forces and supply of financial statement information  |            |             |                    |     |     |     | CO1               |

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| •             | Market forces and supply of financial statement information   | CO1 |
| •             | Cost associated to generating of financial statement Information  | CO1 |
| <b>Unit 2</b> | <b>Tools for financial Analysis</b>   |     |
| •             | Introduction to Financial statement numbers   | CO2 |
| •             | Preparation and analysis of Common size statements and Comparative statements   | CO2 |
| •             | Introduction to cross sectional techniques of financial statement analysis  | CO2 |
| •             | Trend analysis  | CO2 |
| •             | Ratio analysis and its application in investment decisions  | CO2 |
| •             | Computational issues in calculating ratios  | CO2 |
| •             | Combining financial statement with non-financial statement information  | CO2 |
| •             | Time series analysis of financial statement Information   | CO2 |
| <b>Unit 3</b> | <b>Distress analysis and loan decisions</b>   |     |
| •             | Concept of corporate distress analysis  | CO3 |
| •             | Identification of corporate sickness  | CO3 |
| •             | Causes, indicators and predictors of financial distress   | CO3 |
| •             | Models of financial distress (Univariate and Multivariate)  | CO3 |
| •             | Information sources of Loan decisions   | CO3 |
| •             | Descriptive analysis of loan decisions  | CO3 |
| •             | Identifying and overcoming the limitations of Financial Statements  | CO3 |
| <b>Unit 4</b> | <b>Contemporary Reporting Practices</b>   |     |
| •             | Meaning and concept of reporting in business  | CO4 |
| •             | Objectives of Financial V/S non-Financial Reporting   | CO4 |
| •             | Role of technology in reporting   | CO4 |
| •             | Components of financial reports: Income statement; Balance sheet; Statement of changes in equity; Cash flow statement; Auditor report | CO4 |

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| •                 | Components of non-financial reports: Corporate Governance reporting; sustainability reporting; CSR reports; Human Capital report   | CO4 |
| •                 | Global best practices and Indian scenario in reporting   | CO4 |
| •                 | Challenges in ensuring transparency and accuracy   | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"><li>1. Foster, G. Financial Statement Analysis. New Delhi Pearson Education, Latest Edition.</li><li>2. Laura, G The Boundaries in Financial and Non-Financial Reporting. Taylor and Francis Ltd. London.</li><li>3. Bhattacharyya, D. Financial Statement Analysis. New Delhi, Pearson Education. Latest Edition.</li><li>4. Gibson, C. H. Financial Statement Analysis. New Delhi, Cengage Learning, Latest Edition.</li><li>5. Subramanyam, K.R. and Wild, J.J. Financial statement Analysis. New Delhi, McGraw Hill Education, Latest Edition.</li></ol> |     |

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| In hours |   |   | Credit |
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| Course Code      |  |            |          |                 |     |     |     |                   |
| Course Title     | GST Law and Practice   |            |          |                 |     |     |     |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1: learn the traditional indirect taxes and the need of GST to replace the old taxes.</p> <p>CO2: get familiar with Levy, Exemption, Time, Value, place of supply, Registration &amp; ITC.</p> <p>CO3: get familiar with Invoice, E-Way bill, and returns, job work, Payment and refunds.</p> <p>CO4: get familiar with Transitional provisions, Assessment, Inspection, search, seizure, arrest, offenses, penalties, and advance ruling.</p> |            |          |                 |     |     |     |                   |
| Examination Mode | Theory + Practical   |            |          |                 |     |     |     |                   |
|                  | Continuous Assessment  |            |          |                 | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz   | Assignment | ABL/PB L | Lab Performance |     |     |     |                   |
| Weightage        | 10   |            | 5        |                 | 25  |     | 35  | 25                |
| <b>Syllabus</b>  |  |            |          |                 |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>GST v/s. Present Indirect tax Structure</b>   |            |          |                 |     |     |     |                   |
|                  | <ul style="list-style-type: none"> <li>Evolution of Indirect Tax, Types of old Indirect taxes in India, Implications and loopholes of old indirect taxes in India</li> </ul>   |            |          |                 |     |     |     | CO1               |
|                  | <ul style="list-style-type: none"> <li>Comparative analysis between GST and old indirect taxes in India</li> </ul>   |            |          |                 |     |     |     | CO1               |
|                  | <ul style="list-style-type: none"> <li>Features and implications of GST at global level</li> </ul>   |            |          |                 |     |     |     | CO1               |
|                  | <ul style="list-style-type: none"> <li>Impact of GST on Indian Economy</li> </ul>  |            |          |                 |     |     |     | CO1               |
| <b>Unit 2</b>    | <b>Levy, Exemption, Time, Value, place of supply, Registration &amp; ITC</b>   |            |          |                 |     |     |     |                   |
|                  | <ul style="list-style-type: none"> <li>Concept of composition levy and composition rules, Time and value of supply, Time-Reverse charge</li> </ul>   |            |          |                 |     |     |     | CO2               |

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| •                 | Concept of supply, Time and place of supply, Provisions for supply after change in the rate of tax, Place of supply, Value of supply, computation of supply  | CO2 |
| •                 | Concept of registration, types of registration, registration procedure, Registration process, amendment and cancellation of registration   | CO2 |
| •                 | Input tax credit system, eligibility and conditions to take input tax credit system, reversal due to nonpayment of supply, restrictions to input tax credit system. ITC adjustment   | CO2 |
| <b>Unit 3</b>     | <b>Invoice, E-Way bill, and returns, job work, Payment and refunds</b>   |     |
| •                 | Tax invoice, credit, Debit note, Credit note, Requirements of invoice, Importance and Manner of issuing right invoice, revised invoice   | CO3 |
| •                 | Bill of supply, Particulars of BOS, Receipt voucher for advance payment, E-way bill, Generation of E-way bill, cancellation and validation of E-way Bill   | CO3 |
| •                 | Outward supplies, inward supplies, sections of GSTR-2, Types of returns, returns for composition dealer, other returns, other provisions related with GST returns  | CO3 |
| •                 | Payments of tax, interest, penalty and other amounts, adjustment of payments, TCS, TDS, payment rules, refund  | CO3 |
| <b>Unit 4</b>     | <b>Transitional provisions, Assessment, Inspection, search, seizure, arrest, offenses, penalties, and advance ruling</b>   |     |
| •                 | Stock, Unutilized credit CENVAT, job work, returned goods, supplementary invoices, pending refund claims, adjustment proceedings, work contracts and other special cases   | CO4 |
| •                 | Self-assessment, provisional assessment, scrutiny of returns, assessment of non-filer of returns and unregistered persons, Audit, audit by tax authorities, process of audit 1, Recovery of tax  | CO4 |
| •                 | Power of inspection, search, seizure, and arrest, Prosecution, access to business premises   | CO4 |
| •                 | Types of offenses and penalties under different circumstances 1, Concept of advance ruling, rules, authority of advance ruling, application and procedure for advance ruling, appeal, rectification of advance ruling.   | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"> <li>1. Garg. K. R. GST Ready Reckoner. Bharat Publication. Latest Edition.</li> <li>2. Jain, B. Bansal, I. GST Law and analysis, Young global Publication. Ltd. Latest Edition.</li> <li>3. Bansal, K. M. Taxmann's GST &amp; Customs law: NEP-aligned textbook offering structured coverage of GST and customs— Integrating practical examples and exam-oriented content.</li> </ol> |     |

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|  | <p>Taxmann Publications.</p> <p>4. Mehrotra, H. C., &amp; Agarwal, V. P. Goods and Services Tax (G.S.T). Sahitya Bhawan Publications.</p> |  |
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| In hours |   |   | Credit |
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| L        | T | P |        |
| 2        | 0 | 2 | 3      |

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|------------------|---|------------|---------|-----------------|-----|-----|-----|-------------------|
| Course Code      |   |            |         |                 |     |     |     |                   |
| Course Title     | Behavioural Finance   |            |         |                 |     |     |     |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1: Understand the key concepts of behavioural finance and how it differs from conventional finance, focusing on biases and decision-making errors.</p> <p>CO2: Analyze how psychological, emotional, and neuroscientific factors challenge rational investment theories.</p> <p>CO3: Evaluate investor behaviour and apply behavioural theories to develop sound investment strategies like value investing and portfolio construction.</p> <p>CO4: Apply behavioural principles in corporate finance decisions, including valuation, capital structure, and understanding market inefficiencies.</p> |            |         |                 |     |     |     |                   |
| Examination Mode | Theory + Practical  |            |         |                 |     |     |     |                   |
|                  | Continuous Assessment   |            |         |                 | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/PBL | Lab Performance |     |     |     |                   |
| Weightage        | 10  | -          | 5       | -               | 25  | -   | 35  | 25                |
| <b>Syllabus</b>  |   |            |         |                 |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Foundations of Behavioural Finance</b>   |            |         |                 |     |     |     |                   |
| •                | Behavioural Finance - Conventional Finance: Assumptions and differences; Neo Classical Finance.   |            |         |                 |     |     |     | CO1               |
| •                | Behavioural Challenges - Heuristic & Biases, Self-Deception, Prospect Theory and Mental Accounting  |            |         |                 |     |     |     | CO1               |
| •                | Emotional Factors and Social Forces, Neuroscientific and Evolutionary Perspective.  |            |         |                 |     |     |     | CO1               |
| <b>Unit 2</b>    | <b>Rational Finance, Behavioural Challenge and Behavioural Aspects of Investing</b>   |            |         |                 |     |     |     |                   |
| •                | Foundations of Rational Finance: Rational Vs Irrational Thinking and Investment decisions; Rational Markets Hypothesis and Theories;  |            |         |                 |     |     |     | CO2               |
| •                | The Influence of Psychology; Challenges of Behaviourists. Investor Behaviour: Portrait of an Individual Investor, Psychological Influence, Psychographic Models,  |            |         |                 |     |     |     | CO2               |
| •                | Sound Investment Philosophy; Market Outcomes; Value Investing: Prospects of Value Investing.  |            |         |                 |     |     |     | CO2               |
| <b>Unit 3</b>    | <b>Behavioural Corporate Finance</b>  |            |         |                 |     |     |     |                   |

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|-------------------|---|-----|
| •                 | Corporate Finance Theories and Decisions: Rational Managers with Irrational Investors Approach,   | CO3 |
| •                 | Valuation, Capital Budgeting, Capital Structure, Dividend Policy, Mergers and Acquisitions (M&A),   | CO3 |
| •                 | Agency Conflicts and Corporate Governance: Building a Smart Business Organisation   | CO3 |
| <b>Unit 4</b>     | <b>Corporate Decision Making and Behavioural Influence</b>  |     |
| •                 | Asset Management Theories: Behavioural Portfolio Theory, Behavioural Asset Pricing Model; CAPM Vs BAPM;   | CO4 |
| •                 | Behavioural Influences and Challenges in Decision Making.   | CO4 |
| •                 | Effect of Efficient Market Hypothesis (EMH) and Adaptive Market Hypothesis(AMH).  | CO4 |
| •                 | Systematic underperformance, Active Portfolio Management and alpha hunting, Socio-psychological challenges to financial markets.  | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"><li>1. Prasanna Chandra, Behavioural Finance, 2 nd Edition 2020, McGraw Hill Education (India) Private Limited, New Delhi.</li><li>2. James Montier (2007), Behavioural Investing: A Practitioner's Guide to Applying Behavioural Finance, The Wiley Finance Series</li><li>3. Michael M. Pompian (2006), Behavioural Finance and Wealth Management, John Wiley &amp; Sons, Inc., Hoboken, New Jersey</li><li>4. Sujata Kapoor and Jaya Mamta Prosad (2019), Behavioural Finance, SAGE Publications.</li><li>5. Meir Statman (2019), Behavioural Finance: The Second Generation, CFA Institute Research Foundation.</li></ol> |     |

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| In hours |   |   | Credit |
|----------|---|---|--------|
| L        | T | P |        |
| 3        | 0 | 0 | 3      |

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|------------------|---|------------|-------------|------------------------|-----|-----|-----|-------------------|
| Course Code      |   |            |             |                        |     |     |     |                   |
| Course Title     | Advanced Corporate Accounting   |            |             |                        |     |     |     |                   |
| Course Outcomes  | <p>On completion of this course, the students will be able to achieve the following course outcomes:</p> <p>CO1- Students will be able to understand, prepare, and use the financial Records of the companies.</p> <p>CO2- They will know about the Procedural Aspects for the different corporate restructures.</p> <p>CO3- To study the Schedules for preparation of accounts of insurance companies and banking companies.</p> <p>CO4- To Understand the Preparation and presentment of financial statements of corporate.</p> |            |             |                        |     |     |     |                   |
| Examination Mode | Theory  |            |             |                        |     |     |     |                   |
|                  | Continuous Assessment   |            |             |                        | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/<br>PBL | Lab<br>Performan<br>ce |     |     |     |                   |
| Weightage        | 10  | 10         | 5           |                        | 25  |     | 50  |                   |
| <b>Syllabus</b>  |   |            |             |                        |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Amalgamation</b>   |            |             |                        |     |     |     |                   |
| •                | Meaning of amalgamation   |            |             |                        |     |     |     | CO1               |
| •                | Difference between amalgamation and absorption  |            |             |                        |     |     |     | CO1               |
| •                | Types of amalgamation   |            |             |                        |     |     |     | CO1               |
| •                | Amalgamation in the nature of purchase and merger   |            |             |                        |     |     |     | CO1               |
| •                | Methods of purchase consideration and its computation by different methods (concept of transferor company and transferee company).  |            |             |                        |     |     |     | CO1               |
| •                | Case analysis of corporate acquisitions   |            |             |                        |     |     |     | CO1               |

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|-------------------|---|-----|
| •                 | Current trends in mergers and acquisitions  | CO1 |
| •                 | Practical applications  | CO1 |
| <b>Unit 2</b>     | <b>Internal Reconstruction &amp; Liquidation of Companies</b>   |     |
| •                 | Meaning & significance of internal reconstruction   | CO2 |
| •                 | Difference between external and internal reconstruction   | CO2 |
| •                 | Causes and entries of reconstruction  | CO2 |
| •                 | Preparation of statement of affairs,  | CO2 |
| •                 | Liquidators final statement of account,   | CO2 |
| •                 | Disbursement of cash.   | CO2 |
| •                 | Receiver for debenture holders and list of contributories   | CO2 |
| <b>Unit 3</b>     | <b>Accounts of Banking Companies and Insurance Companies</b>  |     |
| •                 | Introduction to Banking Regulation Act 1949   | CO3 |
| •                 | Schedules for preparation of accounts of banking companies  | CO3 |
| •                 | Introduction to IRDA  | CO3 |
| •                 | Schedules for preparation of accounts of insurance companies  | CO3 |
| <b>Unit 4</b>     | <b>Corporate Financial Reporting</b>  |     |
| •                 | Preparation and presentment of financial statements of corporate  | CO4 |
| •                 | Recent developments in financial accounting and reporting.  | CO4 |
| •                 | Form and contents of financial statements as applicable   | CO4 |
| •                 | Meaning and significance of holding companies   | CO4 |
| •                 | Calculation of capital & revenue profits  | CO4 |
| •                 | Industrial practices regarding holding and minority entities  | CO4 |
| •                 | Consolidated financial statements   | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"> <li>1. Mukherjee, A. and Hanif, M. Corporate Accounting, New Delhi, Tata McGraw-Hill Education, Latest Edition</li> <li>2. Maheshwari, S.N. "Corporate Accounting, New Delhi, Vikas Publications, Latest Edition</li> <li>3. Shukla, M. C., Grewal, T. S. and Gupta, B. C. Advanced Accounts, New Delhi, S. Chand,</li> <li>4. Gupta, R. L. and Radhaswamy, M. Advanced Accountancy, New Delhi, Sultan Chand, Latest Edition.</li> </ol> |     |



| In hours |   |   | Credit |
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|------------------|---|------------|----------|-----------------|-----|-----|-----|-------------------|
| Course Code      |   |            |          |                 |     |     |     |                   |
| Course Title     | Forensic Accounting and Fraud Detection   |            |          |                 |     |     |     |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to:-CO1: learn about the basic concepts of forensic accounting. CO2: get familiar with financial crime and mechanism.</p> <p>CO3: understand the process of fraud risk management.</p> <p>CO4: the mechanism of forensic investigation.</p> |            |          |                 |     |     |     |                   |
| Examination Mode | Theory  |            |          |                 |     |     |     |                   |
|                  | Continuous Assessment   |            |          |                 | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/PB L | Lab Performance |     |     |     |                   |
| Weightage        | 10  | 10         | 5        | -               | 25  | -   | 50  | -                 |
| <b>Syllabus</b>  |   |            |          |                 |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Introduction to Forensic Accounting</b>  |            |          |                 |     |     |     |                   |
| •                | Meaning of Forensic Accounting, Distinguishing Fraud Examination and Forensic Accounting  |            |          |                 |     |     |     | CO1               |
| •                | Overview of the roles and responsibilities of fraud examiners, Overview of the roles and responsibilities of forensic accountants   |            |          |                 |     |     |     | CO1               |
| •                | Professional standards governing forensic accountants/fraud examiners   |            |          |                 |     |     |     | CO1               |
| •                | Applicable legislation and regulatory requirements  |            |          |                 |     |     |     | CO1               |
| <b>Unit 2</b>    | <b>Overview of Financial Crime</b>  |            |          |                 |     |     |     |                   |
| •                | The prevalence of financial crime, The fraud triangle and its three elements  |            |          |                 |     |     |     | CO2               |
| •                | Different types and channels of financial crime - Types of financial crime, Fraud, Bribery and corruption, Money laundering and terrorism financing   |            |          |                 |     |     |     | CO2               |
| •                | Types of fraud, accounting fraud, Asset misappropriation, Consumer fraud, Data theft, Tax fraud   |            |          |                 |     |     |     | CO2               |
| •                | Channels of financial crime perpetration, In-person, Over the phone, Banking systems, Digital channels, Cross-channels, understanding bad   |            |          |                 |     |     |     | CO2               |

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|                   | factors, combating financial crime   |     |
| <b>Unit 3</b>     | <b>Fraud Risk Management</b>   |     |
| •                 | Fraud risk governance - Roles and responsibilities within an organization - The Three Lines Model - Essentials of a robust Fraud Risk Management Programme (FRMP)  | CO3 |
| •                 | Fraud risk assessment - Inherent risks - Identify fraud risk scenarios - Assessment: likelihood and impact   | CO3 |
| •                 | Fraud risk mitigation - Preventive controls - Detective controls - Leveraging technology - Identifying the red flags   | CO3 |
| •                 | Fraud risk analysis, reporting and escalation, Continuous monitoring and FRMP reviews, Incident management and response plan   | CO3 |
| <b>Unit 4</b>     | <b>Planning a Forensic Investigation Engagement</b>  |     |
| •                 | Investigation methodology, Hallmarks of a robust allegation response plan, Governance over forensic investigations   | CO4 |
| •                 | Stakeholders' identification and constitution, Assembling an investigation team, Confidentiality and security considerations, Goals and scope of the investigation   | CO4 |
| •                 | The fraud theory approach, Adaptive process analysis, Designing an investigation programme   | CO4 |
| •                 | Evidence collection - Organization sources of information - non-organization sources of information - Discovery process, The interview process: effective interview techniques, Evidence preservation and documentation and Evidence analysis  | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"> <li>1. Shields, G. Forensic Accounting: What the World's Best Forensic Accountants. CreateSpace Independent Publishing Platform. 2018</li> <li>2. Sampath, V. S. Forensic accounting for dummies.</li> <li>3. Forensic Audit Decoded- Unlocking the Secrets of Forensic Accounting Investigation, by CA Gyan B Pipara, Taxmann Publications.</li> <li>4. Rezaee, Z. Forensic Accounting and Financial Statement Fraud, Volume I &amp; II: Fundamentals of Forensic Accounting. Business Expert Press.</li> <li>5. Chew, B. L. Forensic Accounting and Finance: Principles and Practice. Kogan Page</li> </ol> |     |

# MARKETING



| In hours |   |   | Credit |
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| Course Code      |   |            |         |                 |         |         |         |                   |
| Course Title     | Consumer Behaviour  |            |         |                 |         |         |         |                   |
| Course Outcomes  | On the completion of the course the student will be able to<br>CO1-Understand the concept consumer behaviour and market segmentation.<br>CO2-Gain insight on different psychological factors influencing consumer behaviour.<br>CO3-Learn about external factors influencing consumer behaviour.<br>CO4- Conceptualize consumer research and post purchase behaviour. |            |         |                 |         |         |         |                   |
| Examination Mode | Theory  |            |         |                 |         |         |         |                   |
|                  | Continuous Assessment   |            |         |                 | MS<br>E | MS<br>P | ES<br>E | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/PBL | Lab Performance |         |         |         |                   |
| Weightage        | 10  | 10         | 5       | -               | 25      | -       | 50      | -                 |
| Syllabus         |   |            |         |                 |         |         |         | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Introduction to Consumer Behaviour and Market Segmentation</b>   |            |         |                 |         |         |         |                   |
| •                | Introduction to Consumer Behaviour: Consumer Culture, Consumer Behaviour, Consumer, and society   |            |         |                 |         |         |         | CO1               |
| •                | Market Segmentation: meaning and bases of segmentation, criteria for effective targeting, implementing segmentation strategies  |            |         |                 |         |         |         | CO1               |
| •                | Individual Determinants of Consumer Behaviour: Personality: Theories, Product Personality, Self, Self-image, Vanity   |            |         |                 |         |         |         | CO1               |
| <b>Unit 2</b>    | <b>Consumer Motivation, Perception, Learning and Attitude</b>   |            |         |                 |         |         |         |                   |
| •                | Motivation: Nature and Types of Motives, Dynamics of motivation, Types of Needs, Motivational theories  |            |         |                 |         |         |         | CO2               |
| •                | Consumer Perception: Concept and Elements of Perception, Dynamics of perception, Consumer Imagery, Perceived Risk   |            |         |                 |         |         |         | CO2               |
| •                | Consumer Learning: Elements of learning, Behavioural and Cognitive Learning Theories  |            |         |                 |         |         |         | CO2               |
| •                | Consumer Attitude: Functions of Attitude, Attitude Theories: Tricomponent, Multi attribute and Cognitive Dissonance, Attitude formation, Attitude Change Strategies   |            |         |                 |         |         |         | CO2               |
| <b>Unit 3</b>    | <b>Influences on Consumer Behaviour</b>   |            |         |                 |         |         |         |                   |

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| •                 | External Influences on Consumer Behaviour: Group behaviour: Meaning and types of group, Influence of Reference Groups, group appeals  | CO3 |
| •                 | Family: Functions of family, Family decision making, Family Life Cycle, Culture: Values and Norms, Characteristics and Effect on Consumer Behaviour, Types of sub culture, Cross cultural consumer  | CO3 |
| •                 | Social Class: Categories, Measurement and Applications of Social Class  | CO3 |
| <b>Unit 4</b>     | <b>Buying Decision</b>  |     |
| •                 | Consumer Research: Introduction, process, types   | CO4 |
| •                 | Consumption and Post purchase behaviour: Level of consumer decision making, model of consumer decision making   | CO4 |
| •                 | Type of purchase decisions, Consumer satisfaction, and Customer loyalty   | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"> <li>1. Schiffman, L.G. and Kanuk, L.L., 'Consumer Behavior', Pearson Education</li> <li>2. Kumar, Dinesh., 'Consumer Behaviour', Oxford University Press</li> <li>3. Loudon, D. and Bitta, D., 'Consumer Behaviour', Tata McGraw Hill</li> <li>4. Assael, H., 'Consumer Behaviour in Action', Cengage Learning</li> <li>5. Blackwell, R.D., Miniard, P.W. and Engel, J.F., 'Consumer Behaviour', Cengage Learning</li> </ol> |     |



| In hours |   |   | Credit |
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| Course Code      |  |            |         |                 |         |         |         |                   |
| Course Title     | Sales and Distribution Management  |            |         |                 |         |         |         |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1-Student will be able to understand and apply the concepts of sales and distribution management in real business scenario.</p> <p>CO2- To make the students acquaint with selection of the sales force, Training the sales force, Sales force motivation.</p> <p>CO3- Understanding the distribution channel management and Customer-oriented logistics management.</p> <p>CO4- To study the Managing Channel member behaviour, Wholesalers and Franchisees, Retail Management.</p> |            |         |                 |         |         |         |                   |
| Examination Mode | Theory   |            |         |                 |         |         |         |                   |
|                  | Continuous Assessment  |            |         |                 | MS<br>E | MS<br>P | ES<br>E | ESP               |
| Assessment Tools | Quiz   | Assignment | ABL/PBL | Lab Performance |         |         |         |                   |
| Weightage        | 10   | 10         | 5       | -               | 25      | -       | 50      | -                 |
| <b>Syllabus</b>  |  |            |         |                 |         |         |         | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Introduction to sales management</b>  |            |         |                 |         |         |         |                   |
| •                | Introduction to sales management.  |            |         |                 |         |         |         | CO1               |
| •                | The selling process, Sales organization.   |            |         |                 |         |         |         | CO1               |
| •                | Management of sales territory, Management of sales quota.  |            |         |                 |         |         |         | CO1               |
| <b>Unit 2</b>    | <b>Recruitment, Selection, Training and Compensation of Sales Force</b>  |            |         |                 |         |         |         |                   |
| •                | Recruitment and selection of the sales force   |            |         |                 |         |         |         | CO2               |
| •                | Training the sales force, Sales force motivation   |            |         |                 |         |         |         | CO2               |
| •                | Sales force compensation   |            |         |                 |         |         |         | CO2               |
| •                | Sales force control, Evaluation of sales force   |            |         |                 |         |         |         | CO2               |
| <b>Unit 3</b>    | <b>Distribution channel management</b>   |            |         |                 |         |         |         |                   |
| •                | Introduction to distribution channel management  |            |         |                 |         |         |         | CO3               |

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| •                 | Designing Customer-oriented marketing channels   | CO3 |
| •                 | Customer-oriented logistics management   | CO3 |
| <b>Unit 4</b>     | <b>Management of various modes related to distribution</b>   |     |
| •                 | Managing Channel member behaviour  | CO4 |
| •                 | Managing Wholesalers and Franchisees   | CO4 |
| •                 | Retail Management  | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"> <li>1. Panda, T.K. and Sahadev, S., Sales and Distribution Management, New Delhi, Oxford University Press, Latest Edition</li> <li>2. Havaldar, K., Sales and Distribution Management, New Delhi, Tata McGraw Hill, Latest Edition</li> </ol> |     |



| In hours |   |   | Credit |
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| Course Code  |   |            |         |                 |     |     |     |     |
| Course Title   | Workshop on Digital Marketing   |            |         |                 |     |     |     |     |
| Course Outcomes  | <p>On completion of this course, the students will be able to achieve the following course outcomes</p> <p>CO1-. Understand the basics of digital marketing</p> <p>CO2- Design professional blog on wordpress</p> <p>CO3-. Write Blog article after researching keywords</p> <p>CO4- Design social media channels and strategy for the business</p> |            |         |                 |     |     |     |     |
| Examination Mode   | Theory + Practical  |            |         |                 |     |     |     |     |
| Assessment Tools   | Continuous Assessment   |            |         |                 | MSE | MSP | ESE | ESP |
|  | Quiz  | Assignment | ABL/PBL | Lab Performance |     |     |     |     |
| Weightage  | 10  | -          | 5       | -               |     | 25  | 25  | 35  |
| <b>Concepts to be covered through the practical in the computer laboratory</b>   |   |            |         |                 |     |     |     |     |
| <ul style="list-style-type: none"> <li>• Creating a Buyer Persona</li> <li>• Identifying USP</li> <li>• Conducting Online survey</li> <li>• Building a Blog/ Website</li> <li>• Copywriting for digital media</li> <li>• Search Engine Optimization</li> <li>• Creating Advertisements on Google Adwords</li> <li>• Analyzing data through Google Analytics Enter and edit data in a worksheet.</li> </ul> |   |            |         |                 |     |     |     |     |
| <b>Reference Book:</b>   |   |            |         |                 |     |     |     |     |
| 1. Dodson, Ian. The art of digital marketing. Wiley, 2016.   |   |            |         |                 |     |     |     |     |



| In hours |   |   | Credit |
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|------------------|---|------------|---------|-----------------|---------|---------|---------|-------------------|
| Course Code      |   |            |         |                 |         |         |         |                   |
| Course Title     | Marketing of Services   |            |         |                 |         |         |         |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1: Get in depth knowledge about service industry, consumer perception and expectations in services.</p> <p>CO2: Develop service blueprint by gaining knowledge on service designs and importance of service recovery.</p> <p>CO3: Discover the role of employees and customers in service delivery</p> <p>CO4: Interpret pricing and promotion strategy to be adopted for services.</p>     |            |         |                 |         |         |         |                   |
| Examination Mode | Theory  |            |         |                 |         |         |         |                   |
|                  | Continuous Assessment   |            |         |                 | MS<br>E | MS<br>P | ES<br>E | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/PBL | Lab Performance |         |         |         |                   |
| Weightage        | 10  | 10         | 5       | -               | 25      | -       | 50      | -                 |
| Syllabus         |   |            |         |                 |         |         |         | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Introduction to Services and Building customer relationships</b>   |            |         |                 |         |         |         |                   |
| •                | Introduction to Services: meaning, importance, growth and characteristics of services, difference between goods and services, challenges for service marketers, Services marketing mix  |            |         |                 |         |         |         | CO1               |
| •                | The gaps model of service quality: the customer gap, the provider gaps, closing the gaps, Consumer behaviour in services: consumer choice, service purchase, consumer experience, evaluation, customer expectations of service: meaning and type of service expectations, zone of tolerance, factors influencing expectations, various issues of service expectations, customer perceptions of service: customer satisfaction, service quality, service encounters. |            |         |                 |         |         |         | CO1               |
| •                | Building customer relationships: relationship marketing, Value of customer, relationship development strategies, relationship challenges  |            |         |                 |         |         |         | CO1               |
| <b>Unit 2</b>    | <b>Service Recovery, Development, Physical Evidence and Servicescape</b>  |            |         |                 |         |         |         |                   |
| •                | Service recovery: the recovery paradox, customer's  |            |         |                 |         |         |         | CO2               |

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|                   | response to service failure, customer's recovery expectations, recovery strategies, service guarantees.   |     |
| •                 | Service development and design: new service development, types of new services, stages in new service development, service blueprinting,  | CO2 |
| •                 | Physical evidence and servicescape: Physical evidence, types and roles of servicescape, framework for understanding servicescape, environmental dimensions of the servicescape, and guidelines for physical evidence strategy.  | CO2 |
| <b>Unit 3</b>     | <b>Employees' and Customers' role in service delivery</b>   |     |
| •                 | Employees' role in service delivery: service culture, critical importance of service employees, boundary-spanning roles, strategies for delivering service quality through people, customer-oriented service delivery   | CO3 |
| •                 | Customers' roles in service delivery: importance of customer in service delivery, customers' roles, self-service technologies- the ultimate in customer participation, strategies for enhancing customer participation, recruit, educate and reward customers, manage the customer-mix.   | CO3 |
| <b>Unit 4</b>     | <b>Pricing and Promotion</b>  |     |
| •                 | Integrated services marketing communications: need for coordination in marketing communication, key reasons for service communication, four categories of strategies to match service promises with delivery  | CO4 |
| •                 | Pricing of services: three key ways that service prices are different for consumers. approaches to pricing services, pricing strategies that link to the four value definition,   | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"> <li>1. Zeithmal A Valarie and Bitner Mary, Services Marketing, Tata McGraw Hill, New Delhi.</li> <li>2. Adrian Paye: The Essence of Services Marketing, Prentice Hall India.</li> <li>3. Sanjay P. Palankar: Services Marketing, Himalaya Publishing House.</li> <li>4. Christopher Lovelock, Jochen Wirtz, Jayanta Chatterjee: Services Marketing: People, Technology, Strategy, Pearson Education.</li> <li>5. K. Rama Mohana Rao: Services Marketing, Pearson Education.</li> <li>6. J.N. Jain and P.P. Singh: Modern Marketing of Services-Principles and Techniques, Regal Publications.</li> </ol> |     |



| In hours |   |   | Credit |
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| 3        | 0 | 0 | 3      |

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|------------------|---|------------|---------|-----------------|---------|---------|---------|-------------------|
| Course Code      |   |            |         |                 |         |         |         |                   |
| Course Title     | Retail Management   |            |         |                 |         |         |         |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1- Understand the concepts of retailing by listing various retail formats and analysis of challenges and opportunities available for retail industry in present scenario.</p> <p>CO2- Discover consumer behaviour with reference to retail business and setting up the retail strategy by considering different market segment.</p> <p>CO3- Develop retail mix strategies for different types of retail formats and concept of store design.</p> <p>CO4- Elaborate the other aspects of retail such as supply chain management, human resource management, inventory management and store operations.</p> |            |         |                 |         |         |         |                   |
| Examination Mode | Theory  |            |         |                 |         |         |         |                   |
|                  | Continuous Assessment   |            |         |                 | MS<br>E | MS<br>P | ES<br>E | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/PBL | Lab Performance |         |         |         |                   |
| Weightage        | 10  | 10         | 5       | -               | 25      | -       | 50      | -                 |
| <b>Syllabus</b>  |   |            |         |                 |         |         |         | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Retailing Environment</b>  |            |         |                 |         |         |         |                   |
| •                | Retailing: An overview: Introduction, Functions & Challenges of Retailing.  |            |         |                 |         |         |         | CO1               |
| •                | Types of Retailers, Types of Retail Formats- Merchandise, Service, Operational Structure, Store & Non-Store Retailers, Multi-Channel Retailing.   |            |         |                 |         |         |         | CO1               |
| •                | Retail Evolution & Theories of Retail Development   |            |         |                 |         |         |         | CO1               |
| •                | Understanding the Retail Customer-Factors influencing retail shopper, the consumer decision making process,   |            |         |                 |         |         |         | CO1               |
| <b>Unit 2</b>    | <b>Retail Segmentation &amp; Strategic Planning</b>   |            |         |                 |         |         |         |                   |
| •                | Retail Market Segmentation- Targeting & Positioning   |            |         |                 |         |         |         | CO2               |
| •                | Strategic Retail Planning: Strategic Retail Planning Process, Retail strategies   |            |         |                 |         |         |         | CO2               |

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|-------------------|---|-----|
| •                 | Factors Influencing Retail Location and Location Decision   | CO2 |
| <b>Unit 3</b>     | <b>Retail Mix and Merchandise Management process</b>  |     |
| •                 | Concept of Merchandising Management and its components, Category Management   | CO3 |
| •                 | Merchandise Pricing Strategies  | CO3 |
| •                 | Promotion and Communication Mix in Retail, Concept of Sales Promotion and Personal selling  | CO3 |
| <b>Unit 4</b>     | <b>Managing Store Operations, Human Resource and Customer Relations in Retail</b>   |     |
| •                 | Retail Operations: Supply chain management & vendor relation's role in Retail   | CO4 |
| •                 | Human Resource Management in Retail and its Functions   | CO4 |
| •                 | Retail Store Operations and Importance of Visual Merchandising, Importance of store design- exterior and interior   | CO4 |
| •                 | Store Maintenance, Inventory Management.  | CO4 |
| •                 | Retail Operations: Supply chain management & vendor relation's role in Retail   | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"> <li>1. Berman, B.R. and Evans, J.R. Retail Management, New Jersey, Prentice Hall, Latest Edition</li> <li>2. Levy, M. and Wertz, B. A., Retailing Management. USA, McGraw Hill/Irwin, Latest Edition</li> <li>3. Dunne, P.M, Lusch, R.F. and Carver, J.R., Retailing. Mason, OH, South Western Cengage Learning, Latest Edition.</li> <li>4. Bajaj, C., Tuli R., Srivastava, N. Retail Management, New Delhi, Oxford University Press, Latest Edition</li> <li>5. Pradhan, S. Retailing Management, New Delhi, Tata McGraw Hill, Latest Edition.</li> <li>6. Varley, R. and Rafiq M., Principles of Retail Management. Basingstoke, Houndmills, Palgrave Macmillan.</li> </ol> |     |



| In hours |   |   | Credit |
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|------------------|--|------------|---------|-----------------|---------|---------|---------|-------------------|
| Course Code      |  |            |         |                 |         |         |         |                   |
| Course Title     | Product and Brand Management   |            |         |                 |         |         |         |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1- Understand the concept of product management and underline various product mix strategies by examining the factors influencing product designs.</p> <p>CO2- Discover the methods to analyze customers and competitors to plan and design product.</p> <p>CO3- Elaborate the basics of branding and strategic brand management series and highlight brand resonance model and brand elements.</p> <p>CO4- Evaluate the brand value and formulate strategies for brand portfolio, hierarchy and rebranding.</p> |            |         |                 |         |         |         |                   |
| Examination Mode | Theory   |            |         |                 |         |         |         |                   |
|                  | Continuous Assessment  |            |         |                 | MS<br>E | MS<br>P | ES<br>E | ESP               |
| Assessment Tools | Quiz   | Assignment | ABL/PBL | Lab Performance |         |         |         |                   |
| Weightage        | 10   | 10         | 5       | -               | 25      | -       | 50      | -                 |
| <b>Syllabus</b>  |  |            |         |                 |         |         |         | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Introduction to Product &amp; Product Management</b>  |            |         |                 |         |         |         |                   |
| •                | Product Management meaning and objectives- Define Product, Levels and Classification of Products.  |            |         |                 |         |         |         | CO1               |
| •                | Factors influencing design of the Product.   |            |         |                 |         |         |         | CO1               |
| •                | Product Hierarchy, Product Mix decisions- Product Line, Product Length, Product Width, Product Depth and Consistency.  |            |         |                 |         |         |         | CO1               |
| <b>Unit 2</b>    | <b>Product Development &amp; Strategies</b>  |            |         |                 |         |         |         |                   |
| •                | Product planning and development- Customer Analysis, Competitor Analysis,  |            |         |                 |         |         |         | CO2               |
| •                | New Product Development process, Product strategy over the Lifecycle,  |            |         |                 |         |         |         | CO2               |
| •                | Product Differentiation and Positioning Strategies,  |            |         |                 |         |         |         | CO2               |
| •                | Product Strategies for Leaders, Challengers and Followers;   |            |         |                 |         |         |         | CO2               |

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| <b>Unit 3</b>     | <b>Brand Management and Resonance Model</b>   |     |
| •                 | Brand Management- What is a Brand- Why branding, scope of Branding, Branding Challenges and Opportunities, Product Vs Brands,   | CO3 |
| •                 | Brand Equity concept, Strategic Brand Management Process,   | CO3 |
| •                 | Brand Positioning and Brand Resonance Model,  | CO3 |
| •                 | Defining and Establishing Brand Values, Brand Elements and Brand Leveraging.  |     |
| <b>Unit 4</b>     | <b>Brand Development &amp; Strategies</b>   |     |
| •                 | Brand development- Understanding Brand Equity Measurement System and Brand Equity Management System,  | CO4 |
| •                 | Brand Portfolio and Hierarchy,  | CO4 |
| •                 | Brand Rejuvenation, Re-launch, Rebranding and Repositioning, Brand Extension  | CO4 |
| <b>Text Books</b> | 1. Keller, Kevin Lane, Strategic Brand Management, Pearson Education<br>2. Kotler, Keller, Marketing Management, Pearson Education<br>3. S. A. Chunawalla, Product Management, Himalaya Publishing House<br>4. Tapan K. Panda, Product and Brand Management, Oxford University Press. |     |



| In hours |   |   | Credit |
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| Course Code      |   |            |         |                 |     |     |     |                   |
| Course Title     | Marketing Analytics   |            |         |                 |     |     |     |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1: Learn Marketing Analytics and its relevance for various Marketing Activities.</p> <p>CO2: Appreciate Customer's journey through Product Selection Process and Customer Lifetime Value.</p> <p>CO3: Conduct Analysis in Determining the Pricing Strategies.</p> <p>CO4: Understand the Process of Optimizing Clusters and Measure the Effectiveness of Promotion.</p> |            |         |                 |     |     |     |                   |
| Examination Mode | Theory  |            |         |                 |     |     |     |                   |
|                  | Continuous Assessment   |            |         |                 | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/PBL | Lab Performance |     |     |     |                   |
| Weightage        | 10  | 10         | 5       | -               | 25  | -   | 50  | -                 |
| <b>Syllabus</b>  |   |            |         |                 |     |     |     | <b>CO Mapping</b> |
| Unit 1           | <b>Marketing Analytics &amp; Pivot Tables for Demographic Analysis</b>  |            |         |                 |     |     |     |                   |
| •                | Definition, Need and Scope of Marketing Analytics, Marketing Analytics Vs Marketing Research, Levels in Marketing Analytics.  |            |         |                 |     |     |     | CO1               |
| •                | Adoption and Application of Marketing Analytics, Marketing Analytics and Business Intelligence.   |            |         |                 |     |     |     | CO1               |
| •                | MS Excel as a Tool for conduction of Marketing Analytics. Using MS Excel to Organize and Summarize Marketing Data: Creation of Pivot Tables and Organizing Data.  |            |         |                 |     |     |     | CO1               |
| •                | Summarizing Revenue Data: Month-wise and Product-wise. Slicing & Dicing of Data: Pareto Principle, Report Filters and Slicers.  |            |         |                 |     |     |     | CO1               |
| •                | Demographic Analysis: Analyzing Sales Data by Age, Gender, Income and Location, Construction of Crosstabs of Two  |            |         |                 |     |     |     | CO1               |

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|                 | Demographic Variables. Using GETPIVOT Function for Pulling Data. Adding Data Labels and Data Tables.   |     |
| Unit 2          | <b>Conjoint Analysis for Understanding and Creating Customer Value</b>   |     |
| •               | Customer Journey Mapping and the Process of Mapping (How to). Metrics for Tracking Customer Experience: Customer Feedback Metrics & Behavior Derived Customer Metrics.   | CO2 |
| •               | Customer Persona, Building a Customer Persona and its Benefits, Parts of Buyer Persona.  | CO2 |
| •               | What Customer Wants: Using Conjoint Analysis for Levels in Consumer Decision Process in Product Choices and Product Attributes.  | CO2 |
| •               | Customer Lifetime Value (CLV), Calculating Customer Lifetime Value: Creating the Basic Customer Value Template, Measuring Sensitivity Analysis with Two-Way Tables, Estimating the Chance if Customer is still Active. | CO2 |
| Unit 3          | <b>Pricing Analytics &amp; Pricing Strategies</b>  |     |
| •               | Pricing, Goals of Pricing, Price Elasticity, Estimating Linear and Power Demand Curves, Using Excel Solver to Optimize Price,  | CO3 |
| •               | Incorporating Complementary Products, Using Solver Table to Price Multiple Products and Finding Demand Curve for All Products.   | CO3 |
| •               | Price Bundling, Bundling Prices to Extract Consumer Surplus, Mixed Bundling, Using Evolutionary Solver to Find Optimal Bundle Prices. Price Skimming.  | CO3 |
| Unit 4          | <b>Segmentation &amp; Promotions Analytics</b>   |     |
| •               | Segmentation Analytics: Cluster Analysis and its Applications, Location-wise Clustering, Using Solver to find Optimal Clusters.  | CO4 |
| •               | Using Conjoint Analysis to Segment a Market, Using Decision Trees for Segmenting the Market.   | CO4 |
| •               | Promotion Analytics: Promotions and Types of Promotions, Discounting & Types of Discounting.   | CO4 |
| •               | Measuring the Effectiveness of Advertising: The Adstock Model.   | CO4 |
| •               | Media Selection Models: Linear Media Allocation Model, Quantity Discounts, Monte Carlo Media Allocation Simulation. Pay per Click Advertising.   | CO4 |
| Reference Books | 1. Seema Gupta & Avadhoot Jathar, Marketing Analytics, Wiley, 2021.  |     |

|  |   |  |
|--|---|--|
|  | <p>2. Moustusy Maity and Pavankumar Gurazada, Marketing Analytics for Strategic Decision Making, Oxford Higher education, 2021.</p> <p>3. Wayne L. Winston, Marketing Analytics: Data Driven Techniques with Microsoft Excel, 2014.</p> |  |
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| In hours |   |   | Credit |
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| Course Code      |  |            |         |                 |     |     |     |                   |
| Course Title     | International Marketing  |            |         |                 |     |     |     |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1: Understand the relationship between international marketing and economic development.</p> <p>CO2 Develop strategies to overcome barriers and enhance international market penetration.</p> <p>CO3: Explore the factors influencing the choice of entry strategies.</p> <p>CO4: Examine the role of regulations and policies in international marketing.</p> |            |         |                 |     |     |     |                   |
| Examination Mode | Theory   |            |         |                 |     |     |     |                   |
|                  | Continuous Assessment  |            |         |                 | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz   | Assignment | ABL/PBL | Lab Performance |     |     |     |                   |
| Weightage        | 10   | 10         | 5       | -               | 25  | -   | 50  | -                 |
| <b>Syllabus</b>  |  |            |         |                 |     |     |     | <b>CO Mapping</b> |
| Unit 1           | <b>International Marketing and Environment</b>   |            |         |                 |     |     |     |                   |
| •                | International Marketing: Introduction, Domestic V/s International Marketing; Benefits of International Marketing.  |            |         |                 |     |     |     | CO1               |
| •                | EPRG Framework, Socio-Cultural Environment- Elements of Culture and Culture Analysis.  |            |         |                 |     |     |     | CO1               |
| •                | Political & Legal environment- Political Risk and Legal Factors.   |            |         |                 |     |     |     | CO1               |
| •                | Economic Environment- New Trade Theory, Economic Development and Barriers to International Marketing   |            |         |                 |     |     |     | CO1               |
| •                | Functions of WTO, World Bank, GATT, and Regional Economic Groups (EEU, NAFTA, etc.)  |            |         |                 |     |     |     | CO1               |
| Unit 2           | <b>International Business Entry &amp; Development</b>  |            |         |                 |     |     |     |                   |

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| •               | Strategic effects of going international, Strategies employed by Indian companies to sustain globally.  | CO2 |
| •               | Global Market Entry Strategies – Export/Import, Local presence – Inter firm co-operation.   | CO2 |
| •               | International Intermediaries – EMC’s, Trading Companies, Licensing, Franchising, FDI,   | CO2 |
| •               | MNC’s and Globalization, Mergers and Acquisitions.  | CO2 |
| Unit 3          | <b>Product and Promotion Strategy in International Marketing</b>  |     |
| •               | The international product and its life cycle,   | CO3 |
| •               | Product Branding, Packaging, Pricing, Distribution and Promotional strategies   | CO3 |
| •               | Global product policy, Global branding and different positioning of the same brand in different countries, Intellectual property, gray market   | CO3 |
| •               | Role of Services in global economy, Media advertising, PR, Trade Fairs  | CO3 |
| Unit 4          | <b>Emerging Issues in International Marketing</b>   |     |
| •               | Government Regulations and Export Incentives.   | CO4 |
| •               | EXIM Policy, ECGC Services, Foreign Trade Control   | CO4 |
| •               | Export Risk and Insurance.  | CO4 |
| •               | Major problems of Indian Export-International Public Relations.   | CO4 |
| •               | Role of Indian banks & F.I’s, Balance of trade/payments, Current stand on WTO   | CO4 |
| •               | International Markets for the Twenty-first Century- Imports and Exports   | CO4 |
| Reference Books | <ol style="list-style-type: none"> <li>1. Mathur, U. C. (2008). International marketing management: Text and cases.</li> <li>2. Cateora, P. R., Graham, J. L., International Marketing, McGraw Hill.</li> <li>3. Onkysist, S., and Shaw, J., International Marketing, Routledge.</li> <li>4. Subhash C. J., International Marketing, Cengage Learning India Pvt Ltd</li> <li>5. Rajagopal, “International Marketing – Global Environment, Corporate Strategy, Case studies”; Vikas Publications.</li> <li>6. Daniels &amp; Lee, International Business, Keegan, Global Marketing</li> </ol> |     |



| In hours |   |   | Credit |
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| Course Code   |  |            |         |                 |     |     |     |     |
| Course Title  | Workshop on Social Media Marketing   |            |         |                 |     |     |     |     |
| Course Outcomes   | <p>On completion of this course, the students will be able to achieve the following course outcomes</p> <p>CO1-. Understand the fundamentals of social media marketing</p> <p>CO2- Design social media strategy for the business</p> <p>CO3-. Design You tube channel for the business</p> <p>CO4- Design Facebook and Instagram account and strategy for the business</p> |            |         |                 |     |     |     |     |
| Examination Mode  | Practical  |            |         |                 |     |     |     |     |
| Assessment Tools  | Continuous Assessment  |            |         |                 | MSE | MSP | ESE | ESP |
|   | Quiz   | Assignment | ABL/PBL | Lab Performance |     |     |     |     |
| Weightage   | -  | -          | -       | 20              | -   | 30  | -   | 50  |
| <b>Concepts to be covered through the practical in the computer laboratory</b>  |  |            |         |                 |     |     |     |     |
| <ul style="list-style-type: none"> <li>• Marketing through Youtube</li> <li>• Facebook Marketing</li> <li>• Marketing through Instagram</li> <li>• Twitter Marketing</li> <li>• Quora Marketing</li> <li>• Marketing through LinkedIn</li> <li>• Marketing through Whatsapp</li> <li>• Email Marketing</li> </ul> |  |            |         |                 |     |     |     |     |
| <b>Reference Book:</b>  |  |            |         |                 |     |     |     |     |
| 1. Singh, Shiv, and Stephanie Diamond. Social media marketing for dummies. John Wiley & Sons, 2012.   |  |            |         |                 |     |     |     |     |

# **HUMAN RESOURCE MANAGEMENT**

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| In hours |   |   | Credit |
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| Course Code      |  |            |         |                 |     |     |     |                   |
| Course Title     | Labour Legislations  |            |         |                 |     |     |     |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1-Understand the conceptual framework of labour legislations, international labour standards, Factories Act &amp; Employees Compensation Act</p> <p>CO2-Understand the nature of labour welfare and its related laws</p> <p>CO3-Understand the nature of social security &amp; its related laws</p> <p>CO4-Understand the laws related to wages &amp; industrial employment (standing s)</p> |            |         |                 |     |     |     |                   |
| Examination Mode | Theory   |            |         |                 |     |     |     |                   |
|                  | Continuous Assessment  |            |         |                 | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz   | Assignment | ABL/PBL | Lab Performance |     |     |     |                   |
| Weightage        | 10   | 10         | 5       | -               | 25  | -   | 50  | -                 |
| <b>Syllabus</b>  |  |            |         |                 |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Introduction to Labour Legislations and Compensation Act</b>  |            |         |                 |     |     |     |                   |
| •                | Introduction to Labour Legislations  |            |         |                 |     |     |     | CO1               |
| •                | Labour Legislations- Meaning, Objectives and Classification  |            |         |                 |     |     |     | CO1               |
| •                | The Factories Act, 1948- Meaning and Definition of Factory, Approval, Licensing and Registration of Factories, The Inspecting Staff, General Duties of Occupier, Health, Safety and Welfare, Working Hours of Adults, Employment of Young Persons and Women, Annual Leave with Wages, Penalties.   |            |         |                 |     |     |     | CO1               |
| •                | National and International Labour Organisations- Standard Setting For Labour Welfare   |            |         |                 |     |     |     | CO1               |
| •                | The Employees' Compensation Act, 1923- Scope, Definition, Rules regarding Workman Compensation, Injury arise out of and in the Course of Employment, Provisions  |            |         |                 |     |     |     | CO1               |
| <b>Unit 2</b>    | <b>Labour Welfare and Labour Welfare Laws</b>  |            |         |                 |     |     |     |                   |

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|---------------|--|-----|
| •             | Philosophy of Labour Welfare- Concept, Aims, Theories of labour welfare, Types of welfare facilities, Principles of Welfare programme, Role of Welfare Department, Need for social and industrial welfare in India   | CO2 |
| •             | Payment of Bonus Act- Objectives, definition, liability to pay bonus, eligibility for bonus, amount of bonus, applicability of the Act to newly setup establishments, payment of bonus.  | CO2 |
| •             | Payment of Gratuity Act, 1972- Definitions, Coverage of Act, payment of gratuity, Determination and Recovery, penalties and offences.  | CO2 |
| •             | Child labour (Regulation and prohibition) act, 1986  | CO2 |
| <b>Unit 3</b> | <b>Social Security Legislations for Worker</b>   |     |
| •             | Social Security- Introduction, Aims, Methods of facilitating Social, Security- Social Assistance and Social Insurance, Financing of social security.   | CO3 |
| •             | Employee State Insurance Act- Applicability of Act, Rules and Rate of Contributions, Sickness Benefits Benefit, Maternity Benefit, Disablement Benefit, Dependent's Benefit, Medical Benefit, Funeral Benefit, Penalties.  | CO3 |
| •             | Employee Provident Fund Act- Application of the Act, Object of Act, Employees' Provident Fund Scheme, Employees' Pension Scheme and Fund, Employees' Deposit-linked Insurance Scheme and Fund, Administration of the Schemes, Determination of Moneys Due from the Employees, Their Recovery and Employees' Provident Fund Appellate Tribunal, Penalties and Offences. | CO3 |
| <b>Unit 4</b> | <b>Other Labour Legislations</b>   |     |
| •             | Industrial Employment (standing order) Act, 1946   | CO4 |
| •             | Payment of Wages Act-Applicability of the Act, Scope and Object of Act, Definition of Wages, Rules regarding Payment of Wages, Deductions of Wages, Kinds of Deductions, Enforcement of the Act, Claims Arising out of Deductions from Wages or Delay in Payment of Wages and Penalty for Malicious or Vexatious Claims, Appeal  | CO4 |
| •             | Minimum Wages Act- Object and Scope of Act, Provisions regarding Fixation and Revision of Wages, Minimum Rate of   | CO4 |

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|                   | Wages, Procedure for Fixing and Revising Minimum Wages<br>Safeguards available in Payment of Minimum Wages,<br>Enforcement of the Act, Offences and Penalties.   |     |
| •                 | One Rank One Pension   | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"><li>1. Sinha, P R. N, Indu B. Sinha, and Shekhar S. Priyadarshini. Industrial Relations, Trade Unions, and Labour Legislation. Noida, India: Pearson, 2013. Print.</li><li>2. Kapoor, N D. Elements of Mercantile Law: Including Company Law and Industrial Law. New Delhi: Sultan Chand and Sons, Print.</li><li>3. Sarma, A.M. Aspects of Labour Welfare and Social Security. Himalaya Publishing House.</li></ol> |     |



| In hours |   |   | Credit |
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| Course Code      |   |            |         |                 |         |         |         |                   |
| Course Title     | Organizational Change and Development   |            |         |                 |         |         |         |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1-Understand the meaning, models and factors of organizational development in the ever-changing global work environment.</p> <p>CO2-Conceptualize wide range of interventions for practical applications in changed business context.</p> <p>CO3-Change management and develop analytical abilities for managing change in the organization.</p> <p>CO4-Learn about the trends and advances in organizational change and development so that they remain updated with global organizational changes and implementation process.</p> |            |         |                 |         |         |         |                   |
| Examination Mode | Theory  |            |         |                 |         |         |         |                   |
|                  | Continuous Assessment   |            |         |                 | MS<br>E | MS<br>P | ES<br>E | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/PBL | Lab Performance |         |         |         |                   |
| Weightage        | 10  | 10         | 5       | -               | 25      | -       | 50      | -                 |
| <b>Syllabus</b>  |   |            |         |                 |         |         |         | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Introduction to Organizational Development</b>   |            |         |                 |         |         |         |                   |
| •                | Nature, Assumptions, Characteristics and techniques. Historical framework of Organizational Development. The Lab training stem, The survey research and feedback stem,  |            |         |                 |         |         |         | CO1               |
| •                | The Action Research stem, Steps involved in Organizational Development, Role of Managers, Factors affecting Organizational Development.   |            |         |                 |         |         |         | CO1               |
| •                | Interventions designed at Individuals, Dyads/Triads, Team and Groups, Inter-group Relations, Total organization, Weisboard Model. Persons and Women, Annual Leave with Wages, Penalties.  |            |         |                 |         |         |         | CO1               |
| <b>Unit 2</b>    | <b>Action research &amp; Organizational Design</b>  |            |         |                 |         |         |         |                   |

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| •                 | Introduction to Action Research, Action Research as a Process and as an Approach, Determinants of Organizational Design, Components of Organization Design  | CO2 |
| •                 | Organization - The Environment Interface, Organizational Decision-Making Team Interventions, Inter-group Interventions, Comprehensive Interventions, Structural Interventions,  | CO2 |
| •                 | Issues in Consultant - Client Relationship; Power, Politics and Organizational Development  | CO2 |
| <b>Unit 3</b>     | <b>Organizational Change &amp; Techniques</b>   |     |
| •                 | Why Organization Change, Need for change,   | CO3 |
| •                 | Factors causing change- Environmental, Technological, Legal, Political, Social, and, Cultural factors of change,  | CO3 |
| •                 | Models and techniques involved in change management, Total Quality Management, Business Process Reengineering, Guidelines for Facilitating change.  | CO3 |
| <b>Unit 4</b>     | <b>Issues in Organizational Change</b>  |     |
| •                 | Changing values, Cultural Models and theories of planned change, organizing for the Future,   | CO4 |
| •                 | Organizations as learning systems, and Implications for future managers.  | CO4 |
| •                 | Success and failure of organization change and development.   | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"> <li>1. Brown, D.R., An Experiential Approach to Organization Development, New Jersey, Prentice Hall, Latest Edition</li> <li>2. Palmer, I., Dunford, R., and Akin, G. Managing Organizational Change a Multiple Perspectives Approach. New Delhi: Tata McGraw Hill Publication, Latest Edition.</li> <li>3. Cummings, T., and Worley, C., Organizational Development and Change, New Delhi: Cengage Learning, Latest Edition.</li> <li>4. French, W. and Bell, Cl. Organization Development and Transformation. New Delhi: Prentice Hall, Latest Edition.</li> </ol> |     |



| In hours |   |   | Credit |
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| Course Code      |  |            |         |                 |         |         |         |                   |
| Course Title     | Training and Development   |            |         |                 |         |         |         |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1: Understand and analyse the different dimensions related to conceptual framework of training and learning.</p> <p>CO2: Understand the identification of training needs and designing the training programme.</p> <p>CO3: Analyse the training types, methods, aids &amp; implementation of training.</p> <p>CO4: Appreciate the understanding of training evaluation &amp; trainer's requirements.</p> |            |         |                 |         |         |         |                   |
| Examination Mode | Theory   |            |         |                 |         |         |         |                   |
|                  | Continuous Assessment  |            |         |                 | MS<br>E | MS<br>P | ES<br>E | ESP               |
| Assessment Tools | Quiz   | Assignment | ABL/PBL | Lab Performance |         |         |         |                   |
| Weightage        | 10   | 10         | 5       | -               | 25      | -       | 50      | -                 |
| <b>Syllabus</b>  |  |            |         |                 |         |         |         | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Introduction to Training and Learning</b>   |            |         |                 |         |         |         |                   |
| •                | Training: Introduction, Scope - Conceptual framework of training. Systems view on Training   |            |         |                 |         |         |         | CO1               |
| •                | Difference between Training, Development and Education. Problems, Roles and Responsibility of Training.  |            |         |                 |         |         |         | CO1               |
| •                | Learning- Nature, Principles, process, Models of learning, feedback, conditions of transfer of learning.   |            |         |                 |         |         |         | CO1               |
| <b>Unit 2</b>    | <b>Training Needs and Training Design</b>  |            |         |                 |         |         |         |                   |
| •                | Need for Training – Types, Significance, Methods of Identification of Training needs   |            |         |                 |         |         |         | CO2               |
| •                | Reactive and Proactive approach to training, Training Outcomes, Competency Mapping. Training policy.   |            |         |                 |         |         |         | CO2               |
| •                | Training Design- Factors, Constraints, training cost, developing training objectives, Facilitation of learning, Transfer outcome of training- factors, strategies.   |            |         |                 |         |         |         | CO2               |
| <b>Unit 3</b>    | <b>Different Methods of Training</b>   |            |         |                 |         |         |         |                   |

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| •                 | Training Methods, Techniques and Aids – Types, approaches, technologies, methods and methodologies- Lecture, Group Discussion, Case Study, Incident process, Role play, Management games   | CO3 |
| •                 | In basket exercise, Conference, Seminar, Demonstration, Outbound learning, CBT, Satellite based, T-Group training. Matching methods with outcomes and training aids. Management Development.   | CO3 |
| •                 | Training Implementation- Preparation, physical arrangements, room layout, process. Classroom Management, Group Climate.  | CO3 |
| <b>Unit 4</b>     | <b>Evaluation criteria of Training Program</b>   |     |
| •                 | Trainer’s skills, styles and competence, Trainer’s style by Udai Pareek.   | CO4 |
| •                 | Evaluation of Training Program: Kirkpatrick Model of Evaluation, CIRO Model, Cost- Benefit Analysis, ROI of Training   | CO4 |
| •                 | Technology in Training: Multimedia Training, E-Learning/Online Learning, Distance Learning.  | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"> <li>1. Blanchard, P. Nick and Thacker, James W. Effective Training: Systems, Strategies and Practices. Pearson Education, Latest Edition</li> <li>2. Patrick, J., Training: Research and Practice, London: Academic Press. Latest Edition</li> <li>3. French, W. L, and Bell C. Organization Development: Behavioral Science Interventionsfor Organization Improvement. Englewood Cliffs, N.J: Prentice-Hall, Latest Edition.</li> <li>4. Armstrong, M. A Handbook of Human Resource Management Practice. London: KoganPage, Latest Edition</li> <li>5. Craig, R. L. Training and Development Handbook: A Guide to Human ResourceDevelopment. New York: McGraw-Hill, Latest Edition.</li> </ol> |     |



| In hours |   |   | Credit |
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| Course Code      |   |            |          |                 |     |     |     |                   |
| Course Title     | Industrial Relations and Labour Policy  |            |          |                 |     |     |     |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1- To understand the framework of industrial relations and impact of industrialization &amp; globalization on it.</p> <p>CO2- Understanding of trade unionism, existence at national level &amp; its legal framework</p> <p>CO3- Understanding of industrial conflict/disputes &amp; its legal framework</p> <p>CO4- To understand the mechanisms of maintaining industrial relations &amp; international practices related to industrial relations</p> |            |          |                 |     |     |     |                   |
| Examination Mode | Theory  |            |          |                 |     |     |     |                   |
|                  | Continuous Assessment   |            |          |                 | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/PB L | Lab Performance |     |     |     |                   |
| Weightage        | 10  | 10         | 5        | -               | 25  | -   | 50  | -                 |
| <b>Syllabus</b>  |   |            |          |                 |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Industrial Relations-Meaning and Approaches</b>  |            |          |                 |     |     |     |                   |
| •                | Industrial Relations- Meaning, Scope, Participants,   |            |          |                 |     |     |     | CO1               |
| •                | The various approaches-The systems model, John Dunlop Model, The Pluralist Approach, Marxian Approach, Gandhian Approach  |            |          |                 |     |     |     | CO1               |
| •                | Foundations of a Sound Industrial Relations System, Partnership model   |            |          |                 |     |     |     | CO1               |
| •                | Industrialization & Industrial relations  |            |          |                 |     |     |     | CO1               |
| <b>Unit 2</b>    | <b>Trade Unions and legislation</b>   |            |          |                 |     |     |     |                   |
| •                | Trade Unionism  |            |          |                 |     |     |     | CO2               |
| •                | Trade Unionism in India-Growth, Approaches, Reasons for joining a Union,  |            |          |                 |     |     |     | CO2               |

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| •                      | Problems of Indian Trade Unions, National Trade Unions-AITUC, INTUC, CITU, HMS, BMS.   | CO2 |
| •                      | Trade Union Act, 1926- Object of Act, Scope and Application of the Act, Definitions. Registration of Trade Union and Cancellation of Trade Union, Duties and Liabilities of Registered Trade Union, Regulations and Penalties.   | CO2 |
| <b>Unit 3</b>          | <b>Anatomy of Industrial Conflict/Disputes-</b>  |     |
| •                      | Industrial Disputes Act- Definition of Industrial Dispute, Object and Extent of Act, Causes of Industrial Dispute, Modes of Settlement of industrial Dispute -Conciliation, Adjudication and Arbitration.  | CO3 |
| •                      | Strikes vs. Lock-outs, Lay -off vs. Retrenchment, Unfair Labour Practices under Fifth Schedule.  | CO3 |
| •                      | Definition of Continuous Service, Calculation of Working Days, Right of Workmen Laid-off for Compensation,   | CO3 |
| •                      | Conditions Precedent to Retrenchment of Workmen, Transfer and Closing Down of Undertakings, Compensation of Workmen in Case of Closing Down of Undertaking, Penalties.<br><br>Binarism& Tripartism: Types, Binarism's linkage with Tripartism  | CO3 |
| <b>Unit 4</b>          | <b>Grievance &amp; Discipline Handling</b>   |     |
| •                      | Grievance procedure as per National Commission on Labour (1969)  | CO4 |
| •                      | Workplace Discipline and its management  | CO4 |
| •                      | Collective Bargaining- Model, Principles, Essential Conditions, Process of collective bargaining, National Commission Recommendations on Collective Bargaining.  | CO4 |
| <b>Text Books</b>      | 1. Bagri, P R. Law of Industrial Disputes: A Commentary on the Industrial Disputes Act, 1947 As Amended by the Industrial Disputes (amendment) Act, 1984 (49 of 1984). New Delhi: Bharat Law House, Latest Edition<br>2. Venkata, R. C. S. Industrial Relations. New Delhi: Oxford University Press, Latest Edition. |     |
| <b>Reference Books</b> | 1. Kumar, H L., What Everybody Should Know About Labour Laws. New Delhi: Universal law, Latest Edition.<br>2. Malhotra, O P. The Law of Industrial Disputes. Bombay: N.M. Tripathi   |     |



| In hours |   |   | Credit |
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| Course Code      |   |            |         |                 |     |     |     |                   |
| Course Title     | Strategic Human Resource Management   |            |         |                 |     |     |     |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1: Understand the concepts of Strategic Human Resource Management and strategy formulation.</p> <p>CO2: Develop strategic HR plans and to gather knowledge about staffing of manpower.</p> <p>CO3: comprehend the various approaches to training and development and analyze as well evaluate the performance of employees.</p> <p>CO4: Learn about compensation and reward systems in ever – changing global business environment.</p> |            |         |                 |     |     |     |                   |
| Examination Mode | Theory  |            |         |                 |     |     |     |                   |
|                  | Continuous Assessment   |            |         |                 | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/PBL | Lab Performance |     |     |     |                   |
| Weightage        | 10  | 10         | 5       | -               | 25  | -   | 50  | -                 |
| <b>Syllabus</b>  |   |            |         |                 |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Strategic HRM - Introduction</b>   |            |         |                 |     |     |     |                   |
| •                | Nature and Significance; Dimensions of Strategic Decisions; Evolution of Strategic HRM, Theoretical perspective on SHRM   |            |         |                 |     |     |     | CO1               |
| •                | HR environment overview, HRM Knowledge economy, HR Outsourcing, Technology and HRM.   |            |         |                 |     |     |     | CO1               |
| •                | HRM Evaluation – Definition & overview, Rationale of HRM evaluation, Approaches to HR evaluation  |            |         |                 |     |     |     | CO1               |
| •                | Strategy Formulation: Formulating a Company Mission; Forces Influencing the Strategy Formulation; Porter’s Model  |            |         |                 |     |     |     | CO1               |
| <b>Unit 2</b>    | <b>Strategic HR planning &amp; Staffing</b>   |            |         |                 |     |     |     |                   |
| •                | Business strategy& HRP – Objectives, perspective and significance of HRP in changing environment.   |            |         |                 |     |     |     | CO2               |
| •                | Job Analysis and SHRM, HRP process, Challenges in HRP   |            |         |                 |     |     |     | CO2               |
| •                | External and Internal influences of staffing, sources of recruitment, recruitment method.   |            |         |                 |     |     |     | CO2               |

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| •                      | Methods of employee selection, staffing process, Hiring for diverse workforce, evaluation of staffing process.   | CO2 |
| <b>Unit 3</b>          | <b>Strategic Training and performance management</b>   |     |
| •                      | Need and purpose of training and development, significance of training and development, HRM approaches to training and development.  | CO3 |
| •                      | Process of training and development, modern trends and developments in Strategic HRM.  | CO3 |
| •                      | Objectives of performance management, Developing performance management system.  | CO3 |
| •                      | Problems in performance management, Technology and performance management, work – life balance.  | CO3 |
| <b>Unit 4</b>          | <b>Compensation management and Managing career</b>   |     |
| •                      | Compensation and reward objectives, approaches, pay for performance approaches.  | CO4 |
| •                      | Business strategy and compensation, Equity in reward decisions.  | CO4 |
| •                      | Career planning, Development and management  | CO4 |
| •                      | Career management and strategic HRM, work – life issues and work – life culture  | CO4 |
| <b>Text Books</b>      | 1. Agarwala Tanuja, Strategic Human resource management, Oxford higher education.  |     |
| <b>Reference Books</b> | 1. Boselie Paul, Strategic Human resource management – A balanced approach, MC- graw Hill education.<br>2. Mello J.A, Strategic Human resource management , Cengage India limited. |     |



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| Course Code      |   |            |         |                 |         |         |         |                   |
| Course Title     | Talent Acquisition and Employee Engagement  |            |         |                 |         |         |         |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1. Comprehend the importance of talent in the organization and challenges linked with talent acquisition.</p> <p>CO2. Gain insights into the various strategic methods of recruitment and selection of employees for efficient working in the organization.</p> <p>CO3. Acquire knowledge about tools for engaging employees and increasing their productivity through employee engagement.</p> <p>CO4. Understand contemporary issues in management and demonstrate skills for managing and retaining employees.</p> |            |         |                 |         |         |         |                   |
| Examination Mode | Theory  |            |         |                 |         |         |         |                   |
|                  | Continuous Assessment   |            |         |                 | MS<br>E | MS<br>P | ES<br>E | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/PBL | Lab Performance |         |         |         |                   |
| Weightage        | 10  | 10         | 5       | -               | 25      | -       | 50      | -                 |
| <b>Syllabus</b>  |   |            |         |                 |         |         |         | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Introduction to Talent Acquisition</b>   |            |         |                 |         |         |         |                   |
| •                | Talent Acquisition- Concept, Need for and importance of Talent  |            |         |                 |         |         |         | CO1               |
| •                | Talent Planning Process, significance, Future Oriented Strategic Job Analysis, Talent Mapping   |            |         |                 |         |         |         | CO1               |
| •                | Advancing talent- Potential appraisal and career system, Competency framework for talent management   |            |         |                 |         |         |         | CO1               |
| <b>Unit 2</b>    | <b>Acquisition of Human Resource</b>  |            |         |                 |         |         |         |                   |
| •                | Acquiring Human Resource- Strategic issues in Recruiting  |            |         |                 |         |         |         | CO2               |
| •                | E- HRM: Internal and External Recruiting, Evaluation and Benchmark of Recruitment   |            |         |                 |         |         |         | CO2               |
| •                | Decision making in selection, Utility and efficiency in selection   |            |         |                 |         |         |         | CO2               |
| •                | Inducting and Placing new hires   |            |         |                 |         |         |         | CO2               |
| <b>Unit 3</b>    | <b>Employee Engagement</b>  |            |         |                 |         |         |         |                   |
| •                | Employee Engagement- concept, Definition, measures, Significance and outcomes   |            |         |                 |         |         |         | CO3               |

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| •                 | Drivers and factors leading to Employee Engagement, Principles and Models of employee engagement.  | CO3 |
| •                 | Organizational culture & employee engagement, Engagement practices in service sector.  | CO3 |
| <b>Unit 4</b>     | <b>Contemporary Issues</b>   |     |
| •                 | Contemporary issues- Gender issues in Management   | CO4 |
| •                 | Employee empowerment & Employee participation  | CO4 |
| •                 | Organizational exit, Retention strategies and separation   | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"><li>1. Haldar &amp; Sakar, Human Resource Management, Oxford Publication, Latest Edition</li><li>2. Biswajeet Pattanayak, Human Resource Management, PHI learning private limited, Latest Edition</li><li>3. Ashwathappa K. Human Resource Management, Tata Mc Graw Hill Publication, Latest Edition</li><li>4. Fisher, Schoenfeldt and Shaw, Human Resource Management, Biztantra Publication</li><li>5. Gary Dessler &amp; Biju Varrkey , Human Resource Management, Pearson Publication, Latest Edition</li></ol> |     |



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|------------------|---|------------|---------|-----------------|-----|-----|-----|-------------------|
| Course Code      |   |            |         |                 |     |     |     |                   |
| Course Title     | Global Human Resource Management  |            |         |                 |     |     |     |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1: To make the students understand the importance of culture in taking management decisions</p> <p>CO2: To develop skills in students related to international staffing operations and to enable them perform international recruitment and selection decision effectively.</p> <p>CO3: To demonstrate competence related to decisions regarding Training and development as well as compensation for the expatriates.</p> <p>CO4: Students will get a practical know how related to the concept of performance management and its application in the global context.</p> |            |         |                 |     |     |     |                   |
| Examination Mode | Theory  |            |         |                 |     |     |     |                   |
| Assessment Tools | Continuous Assessment   |            |         |                 | MSE | MSP | ESE | ESP               |
|                  | Quiz  | Assignment | ABL/PBL | Lab Performance |     |     |     |                   |
| Weightage        | 10  | 10         | 5       | -               | 25  | -   | 50  | -                 |
| Syllabus         |   |            |         |                 |     |     |     | <b>CO Mapping</b> |
| <b>Unit 1</b>    | Culture and cross cultures  |            |         |                 |     |     |     |                   |
|                  | • Concept and significance of culture, different dimensions of Culture  |            |         |                 |     |     |     | CO1               |
|                  | • Convergence of culture, National culture  |            |         |                 |     |     |     | CO1               |
|                  | • Impact of culture in management decisions.  |            |         |                 |     |     |     | CO1               |
|                  | • Cross cultural models- Hofstede study, Kluchohm & Stoodbeck   |            |         |                 |     |     |     | CO1               |
| <b>Unit 2</b>    | International HRM- concept and significance   |            |         |                 |     |     |     |                   |
|                  | • Understanding of International Human Resource Management: Meaning, Expatriation : Concept of Expatriate   |            |         |                 |     |     |     | CO2               |
|                  | • Differences between Domestic and International HRM, Variables that moderate differences between Domestic and International HRM.   |            |         |                 |     |     |     | CO2               |
|                  | • Staffing International Operations: Approaches to Staffing, Transferring Staff for International Business  |            |         |                 |     |     |     | CO2               |
|                  | • Recruiting and Selecting Staff for International Assignments  |            |         |                 |     |     |     | CO2               |
| <b>Unit 3</b>    | Compensation and repatriation in IHRM   |            |         |                 |     |     |     |                   |
|                  | • International Compensation: Concept and Objectives of International Compensation  |            |         |                 |     |     |     | CO3               |

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| •                      | Designing a Repatriation Program  | CO3 |
| •                      | Components of Effective Pre-departure Training Programs, Developing Staffthrough International Assignments  | CO3 |
| •                      | Problems with Re-entry and Career Issues: Concept and Repatriation Process  | CO3 |
| <b>Unit 4</b>          | Performance Management and conflict resolution  |     |
| •                      | Concept of multinational performance and performance management   | CO4 |
| •                      | Performance Appraisal of International Employees  | CO4 |
| •                      | Negotiating across cultures   | CO4 |
| •                      | Performance Management of International Employees   | CO4 |
| <b>Text Book/s</b>     | 1. Ashwathappa, Dash S. , International Human Resource Management, Text and Cases, Mc Graw Hill companies, New Delhi, Latest Edition<br>2. Gupta, S.C., Text Book of International HRM, NewDelhi, MacMillan, Latest Edition |     |
| <b>Reference Books</b> | 1. Rao, P.L., Interantional Human Resource Management, New Delhi, Excel books, Latest Edition.  |     |



| In hours |   |   | Credit |
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|------------------|---|------------|----------|-----------------|-----|-----|-----|-------------------|
| Course Code      |   |            |          |                 |     |     |     |                   |
| Course Title     | Performance Management System   |            |          |                 |     |     |     |                   |
| Course Outcomes  | <p>CO1-Get the in-depth knowledge about the foundations of performance management; performance management cycle and Role of HR professionals in Performance Management.</p> <p>CO2-Learn about the different stages involved in Planning and Implementation of Performance Management.</p> <p>CO3-Get the conceptual understanding about the performance Appraisal which involves its methods, designing of appraisal forms, Performance Review Discussions.</p> <p>CO4-To Equip the students with the nuances of reward system Management and Applications</p> |            |          |                 |     |     |     |                   |
| Examination Mode | Theory  |            |          |                 |     |     |     |                   |
|                  | Continuous Assessment   |            |          |                 | MSE | MSP | ESE | ESP               |
| Assessment Tools | Quiz  | Assignment | ABL/P BL | Lab Performance |     |     |     |                   |
| Weightage        | 10  | 10         | 5        | -               | 25  | -   | 50  |                   |
| <b>Syllabus</b>  |   |            |          |                 |     |     |     | <b>CO Mapping</b> |
| Unit 1           | <b>Foundations of Performance Management</b>  |            |          |                 |     |     |     |                   |
| •                | Foundations of Performance Management: Concept and Features, Significance, Objectives, Pre-Requisites, and Characteristics of Effective Performance Management,   |            |          |                 |     |     |     | CO1               |
| •                | Role of HR Professionals in Performance Management, Performance   |            |          |                 |     |     |     | CO1               |
| •                | Philosophy underlying Performance Management, Performance Management versus Performance Appraisal,  |            |          |                 |     |     |     | CO1               |
| •                | Management Cycle, Performance Management Process-Conceptual Model,  |            |          |                 |     |     |     | CO1               |
| Unit 2           | <b>Planning and Implementation of Performance Management</b>  |            |          |                 |     |     |     |                   |
| •                | Planning and Implementation of Performance Management: Performance Management and Strategic Linkage   |            |          |                 |     |     |     | CO2               |
| •                | Defining Performance and its dimensions   |            |          |                 |     |     |     | CO2               |
| •                | Performance Planning and Performance standards,   |            |          |                 |     |     |     | CO2               |
| •                | Developing Job Descriptions, Defining Key Result Areas and Key Performance Areas  |            |          |                 |     |     |     | CO2               |
| •                | Competency and Competency Mapping,  |            |          |                 |     |     |     | CO2               |
| •                | Performance Execution and Monitoring  |            |          |                 |     |     |     | CO2               |

# DAV UNIVERSITY

Empowering Students with 21st century Skills

|            |  |     |
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| Unit 3     | <b>Performance Appraisal and its Applications</b>  |     |
| •          | Performance Appraisal: Concept, Features and Objectives of Performance Appraisal,  | CO3 |
| •          | Performance Appraisal Process, Characteristics of effective Appraisal System,  | CO3 |
| •          | Methods of Performance Appraisal,360-degree appraisal,   | CO3 |
| •          | Potential Appraisal, Managing Team Performances, Balanced Scorecard, Ethical and Legal Issues.   | CO3 |
| •          | Problems in Performance Appraisal, Designing Appraisal Forms, Performance Review Discussions.  | CO3 |
| Unit 4     | <b>Emerging &amp; Ethical Issues in Performance Management</b>   |     |
| •          | Other Performance Management and Development Issues: Coaching, Counselling and Mentoring,  | CO4 |
| •          | Performance Related Pay, Potential Appraisal, Managing Team Performances,  | CO4 |
| •          | Balanced Scorecard, Ethical and Legal Issues.  | CO4 |
| Text Books | <ol style="list-style-type: none"> <li>1. Shields, Rooney, Brown, Kaine; Managing Employee performance and Reward: Cambridge University Press; UK. Latest Edition</li> <li>2. Greene.R.J; Rewarding Performance Taylor &amp; Francis Ltd. (Latest Edition)</li> <li>3. Rao, Appa. Performance Management. Biztantra: Wiley, 2012 (Latest Edition)</li> <li>4. Aguinis, Herman. Performance Management. Upper Saddle River, N.J: Pearson Prentice Hall, 2009. (Latest Edition)</li> <li>5. Bhattacharyya, K. Dipak. Performance Management Systems and Strategies, Pearson, 2011. (Latest Edition).</li> <li>6. Kohli, A. S. and Deb, T. Performance Management, Oxford Higher Education, (Latest Edition)</li> </ol> |     |



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| Course Code      |  |            |         |                 |      |      |      |                   |
| Course Title     | Fundamentals of HR Analytics   |            |         |                 |      |      |      |                   |
| Course Outcomes  | <p>On the completion of the course the student will be able to</p> <p>CO1.Appreciate the understanding of significance of HR analytics in HR decision making.</p> <p>CO2. Demonstrate the fundamental know-how of use of HR analytics in HR business processes.</p> <p>CO3.Reflect the understanding of forecasting, measuring and data handling for HR analytics.</p> <p>CO4.Exhibit the understanding of basics of predictive modelling in HR analytics.</p> |            |         |                 |      |      |      |                   |
| Examination Mode | Theory   |            |         |                 |      |      |      |                   |
|                  | Continuous Assessment  |            |         |                 | MS E | MS P | ES E | ESP               |
| Assessment Tools | Quiz   | Assignment | ABL/PBL | Lab Performance |      |      |      |                   |
| Weightage        | 10   | 10         | 5       | -               | 25   | -    | 50   | -                 |
| <b>Syllabus</b>  |  |            |         |                 |      |      |      | <b>CO Mapping</b> |
| <b>Unit 1</b>    | <b>Introduction to HR Analytics</b>  |            |         |                 |      |      |      |                   |
| •                | Human Resource Decision Making and HR Analytics- HR decision making; Concept & definition of analytics; Critical HR decision making & HR analytics; Predictive HR Analytics  |            |         |                 |      |      |      | CO1               |
| •                | Introduction to HR Analytics- Concept, importance, significance, benefits& history of HR Analytics   |            |         |                 |      |      |      | CO1               |
| •                | Process of aligning business to human resources; Predictive analysis and HR analytics framework and models.  |            |         |                 |      |      |      | CO1               |
| <b>Unit 2</b>    | <b>HR Business Process and HR Metrics</b>  |            |         |                 |      |      |      |                   |
| •                | HR Business Process and HR Analytics-Concept of HR Business Process; Statistics and Statistical modelling for HR research; HR research tools and techniques; Data analysis for HR decision making.   |            |         |                 |      |      |      | CO2               |
| •                | Human Resource Information System (HRIS) for decision making   |            |         |                 |      |      |      | CO2               |

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| •                 | HR Metrics- Recruitment metrics, training & development metrics; HR scorecard; Reasons to consider HR analytics as a better tool for HR decision making   | CO2 |
| <b>Unit 3</b>     | <b>Forecasting and Measuring HR value propositions with HR Analytics</b>  |     |
| •                 | Forecasting and Measuring HR value propositions with HR Analytics- Value proposition and HR decisions; Sustainability in HR decisions;  | CO3 |
| •                 | HR analytics & HR value proposition; HR optimization through HR Analytics; HR forecasting-HR plan and HR predictive analytics   | CO3 |
| •                 | HR Analytics & Data- HR data, data quality, data collection, Big data for human resource; Transformation of HR data into information  | CO3 |
| •                 | Data collection for effective HR measurement, HR reporting and visualization, Root Cause Analysis, datafication of human resources  | CO3 |
| <b>Unit 4</b>     | <b>HR predictive modelling</b>  |     |
| •                 | HR Analytics & Predictive Modelling- Introduction, phases of HR predictive modelling, example of predictive analysis,   | CO4 |
| •                 | Predictive analysis statistical software,   | CO4 |
| •                 | Tools and techniques HR Analytics for future.   | CO4 |
| <b>Text Books</b> | <ol style="list-style-type: none"> <li>1. Bhattacharyya, D.K., HR Analytics: Understanding theories and applications, Noida, Wiley India Pvt. Ltd., Second Edition.</li> <li>2. C Kumar,P., Rao, S.K. &amp; Narayan, N.,Fundamentals of HR Analytics, Iterative International Publishers (IIP), Latest Edition.</li> <li>3. Gupta, D., Gupta, M. &amp; Gupta, P.M.HR Analytics- The Future of HR, Delhi, PHI Learning Pvt. Ltd., Latest Edition.</li> </ol> |     |