DEPARTMENT OF COMMERCE (MANAGEMENT)

SYLLABUS FOR FOUR YEAR UNDERGRADUATE PROGRAMME (FYUGP)

(FIRST– EIGHT SEMESTER)

Approved by Academic Council vide Resolution nos. AC – 03/2024/05 dated: 04 – 05– 24 and AC-06/2026/03 dated 28/02/2026

ARYA VIDYAPEETH COLLEGE (AUTONOMOUS)

ARYA NAGAR, GUWAHATI – 16

CONTENT

PREFACE

"Education is not preparation for life; education is life itself." —John Dewey

The aim of imparting education is not only to increase the knowledge but also to create the possibilities for a student to invent and discover. The purpose of this syllabus is to establish minimum basic concepts for each course to meet the needs of all our students. All the elements in this syllabus amalgamate to bring out the best in every student and enable them to be on the path of continuous progress.

The syllabus is framed based on Learning Outcome Based Education (LOCF) - the spirit of NEP, 2020.

The programmes offered by the college are :

i. Bachelor Degree in Arts
ii. Bachelor Degree in Science
iii. Bachelor Degree in Commerce

Under the above programme, the following courses are offered by the college:

i. Core Course
ii. Minor Course
iii. Skill Enhancement Course
iv. Interdisciplinary Course
v. Ability Enhancement Course
vi. Value Added Course
vii. Internship

Programme outcome of each programme and Programme Specific Outcomes of each discipline/subject offered by the college is mapped with course learning outcome of each course. Graduate attributes of students obtaining Undergraduate Degree from the college are also incorporated in the syllabus.

The syllabus includes eight semesters where there will be 23Core Courses, 8 minor Courses, 3 SEC Courses and 3 IDC Courses. The total credit offered for eight semesters is 160.

The syllabus framed takes into account the different styles of learning – audio, visual and experiential. The syllabus correlates academics to real life situations balancing social and emotional stimulation among the students and imbibe human values. Also, the syllabus gives the opportunity for the theoretical knowledge to be pursued ensuring maximum application of it.

Structure of Four Year Undergraduate Course

<table>
<tr><th rowspan="2">Semester</th><th>Type</th><th>Core</th><th>Minor</th><th>SEC</th><th>IDC</th><th>AEC</th><th>VAC/FC</th><th>IN</th></tr>
<tr><th>Credit</th><th>4</th><th>4</th><th>3</th><th>3</th><th>2</th><th>4(2 + 2)</th><th>2</th></tr>
<tr><td colspan="2">I</td><td>CE-1114</td><td>MN-1114</td><td>SE-1113</td><td>ID-1113</td><td>AE-1112</td><td>VL-1112 (Two Courses)</td><td>-</td></tr>
<tr><td colspan="2">II</td><td>CE-2114</td><td>MN-2114</td><td>SE-2113</td><td>ID-2113</td><td>AE-2112</td><td>VL-2112 (Two Courses)</td><td>-</td></tr>
<tr><td colspan="2">III</td><td>CE-3214
CE-3224</td><td>MN-3214</td><td>SE-3213</td><td>ID-3213</td><td>AE-3212</td><td>-</td><td>-</td></tr>
<tr><td colspan="2">IV</td><td>CE-4214
CE-4224
CE-4234</td><td>MN-4214</td><td>-</td><td>-</td><td>AE-4212</td><td>-</td><td>IN-4212</td></tr>
<tr><td colspan="2">V</td><td>CE-5314
CE-5324
CE-5334
CE-5344</td><td>MN-5214</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr>
<tr><td colspan="2">VI</td><td>CE-6314
CE-6324
CE-6334
CE-6344</td><td>MN-6214</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr>
<tr><td colspan="2">VII</td><td>CE-7414*
CE-7424**
CE-7434**
CE-7444**</td><td>MN-7314</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr>
<tr><td colspan="2">VIII</td><td>CE-7454**
CE-8414#
CE-8424#
CE-8434#</td><td>MN-8314</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr>
</table>

*Compulsory for all students in the 7th semester.
**Students are required to choose any three courses from the remaining four core courses in the 7th semesters.
Students who wish to pursue a Bachelor Degree with Honours must choose any four of the five core courses in the 8th semester.

NOTE: Students who secure a minimum of 7.5 CGPA at the end of the 6th semester (without any arrears) may opt for a Bachelor Degree with Honours and Research. Those students shall have to choose one core course out of the given five courses in the 8th semester and have to complete a Research Dissertation of 12 credits.

Digit	Course Level
1	100 - 199
2	200 - 299
3	300 - 399
4	400 - 499

Course code: First two letters is the abbreviation of course component
First digit implies semester number
Second digit implies course level
Third digit implies course
Fourth digit implies credit points per course.

Semester Wise Credit Distribution

Semester	CREDIT DISTRIBUTION							
	CORE	MINOR	SEC	AEC	IDC	VAC/FC	IN	TOTAL
FIRST	1 x 4	1 x 4	1 x 3	1 x 2	1 x 3	2 x 2	--	20
SECOND	1 x 4	1 x 4	1 x 3	1 x 2	1 x 3	2 x 2	--	20
THIRD	2 x 4	1 x 4	1 x 3	1 x 2	1 x 3	--	--	20
FOURTH	3 x 4	1 x 4	--	1 x 2	--	--	1 x 2	20
FIFTH	4 x 4	1 x 4	--	--	--	--	--	20
SIXTH	4 x 4	1 x 4	--	--	--	--	--	20
SEVENTH	4 x 4	1 x 4	--	--	--	--	--	20
EIGHT	4 x 4	1 x 4	--	--	--	--	--	20

SEC: SKILL ENHANCEMENT COURSE

AEC: ABILITY ENHANCEMENT COURSE

IDC: INTERDISCIPLINARY COURSE

VAC/FC: VALUE ADDED COURSE

IN: INTERNSHIP

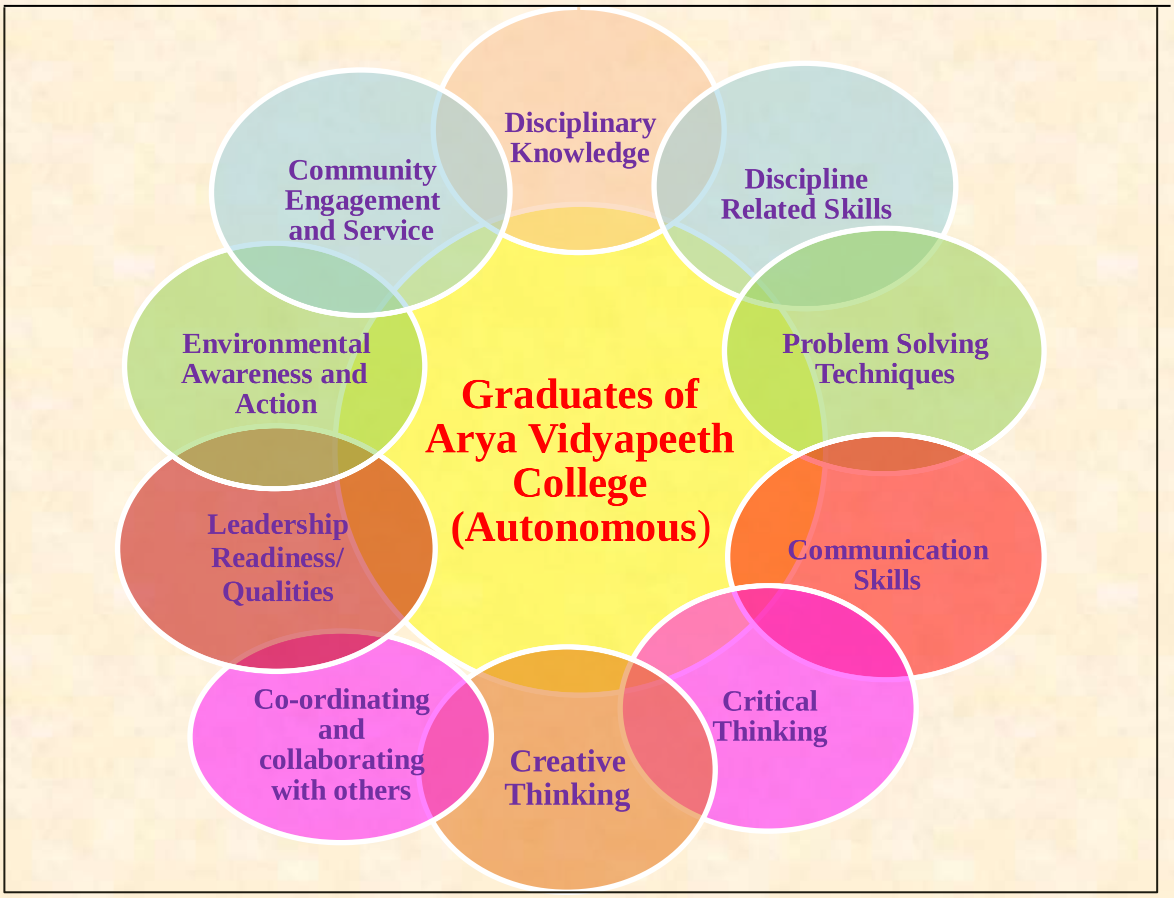
Abbreviation of Course Components:

CE (Core), MN (Minor), SE(Skill Enhancement Course), AE (Ability Enhancement Course), VL (Value added Course), ID (Interdisciplinary Course), IN (Internship)

GRADUATE ATTRIBUTES

Graduate Attributes:

Graduate Attributes are the qualities, skills and understandings that the students should develop during their time with the college. These attributes consequently shape the contribution they are able to make to their profession and society. They are the qualities that also prepare graduates as agents of social good in an unknown future. These attributes sets them apart from those without a degree. The graduate attributes of Arya Vidyapeeth College (Autonomous) are:



Model of Graduate Attributes

1. **Disciplinary knowledge:** Graduates shall acquire comprehensive knowledge and understanding of their subject area, the ability to engage with different traditions of thought, and the ability to apply their knowledge in practice including in multi-disciplinary or multi-professional contexts.

2. **Discipline related skills:** Skills in areas related to specialization in the chosen disciplinary/interdisciplinary/major/minor area(s) of learning in a broad multidisciplinary context. In addition create, select, and apply appropriate modern techniques, resources and IT tools.

3. **Problem solving skills:** A capacity for problem identification, the collection of evidence, synthesis and dispassionate analysis and apply one's learning in real – life situations.
4. **Communication Skills:** Ability to recognize and value communication as the tool for negotiating and creating new understanding, collaborating with others, and furthering their own learning.
5. **Critical thinking:** Graduates acquire the capacity for problem identification, collection of evidence, synthesis and dispassionate analysis. They also acquire the capacity for attentive exchange, informed argument and reasoning.
6. **Creative Thinking:** The graduates acquire an ability to create, perform or think in different and diverse ways about the same objects or scenarios and also the ability to communicate effectively for different purposes and in different contexts. They should also be able to work independently and as part of a team.
7. **Co-ordinating and collaborating with others:** The graduates need to possess the ability to function effectively as an individual, and as a member or leader in diverse teams, and in multidisciplinary settings. They should also be able to work productively with others, no matter their culture, perspective or background, and complete joint projects and also to work in partnership.
8. **Leadership readiness/qualities:** The graduates should be able to lead and support others by inspiring them with a clear vision and motivating them to achieve goals. They also need to acquire ability to map out the tasks of a team or an organization and setting directions.
9. **Environmental Awareness and action:** The graduates shall earn the capacity to realize the individual's responsibility in protecting and conserving the environment. They need to gain the capacity to understand the impact of the professional solutions in societal and environmental contexts, and demonstrate the knowledge of need for sustainable development.
10. **Community engagement and service:** The graduates need to develop an understanding of social and civic responsibilities, and of the rights of individuals and groups. The graduates should be able to demonstrate the capability to participate in community-engaged services/ activities for promoting the wellbeing of the society which includes participation in NSS,NCC, adult literacy etc

UNDERGRADUATE PROGRAMME OUTCOME (PO)

BACHELOR DEGREE IN COMMERCE: (B.Com)

1. **CPO-1 Critical Thinking:** Develop the ability to completely evaluate new ideas, research findings in evaluation to business and commerce related issues.
2. **CPO-2 Communication Skills:** Ability to communicate ideas effectively in both written and oral formats develops communicate business analysis to the static holder and clean effective and appreciate manner.
3. **CPO-3 Team Spirit:** Work collaboratively and productively in group.
4. **CPO-4 Social Responsibility:** Recognize and understand the ethical and moral responsibility of the individuals and organization in society.
5. **CPO-5 Global Citizen:** Evolve into a global citizen who understands the duties for the welfare of our society and country.
6. **CPO-6 Managerial Skills:** Ability to complete knowledge into performance makes business decision through capability to interact and motivate and understand concept, develop ideas and implement strategies.
7. **CPO-7 Employability:** Prepare students for employment in various fields like charted accountancy, company secretary, banking sector, business management etc.
8. **CPO-8 Ethical Value:** The students shall inculcate ethical, moral and human values.

CORE

LIST OF COURSES:

Semester	Course Name	Course Code
1	BUSINESS ORGANISATION	MG – CE – 1114
2	ENTREPRENEURSHIP	MG – CE – 2114
3	PRINCIPLES OF MANAGEMENT	MG – CE – 3214
	DIRECT TAX	MG – CE – 3224
4	HUMAN RESOURCE MANAGEMENT	MG – CE – 4214
	BUSINESS LAWS	MG – CE – 4224
	FUNDAMENTALS OF FINANCIAL MANAGEMENT	MG – CE – 4234
5	MARKETING MANAGEMENT	MG – CE – 5314
	COST AND MANAGEMENT ACCOUNTING	MG – CE – 5324
	INDIRECT TAX LAWS	MG – CE – 5334
	CORPORATE LAW	MG – CE – 5344
6	INDUSTRIAL RELATIONS AND LABOUR LAWS	MG – CE – 6314
	ADVERTISING MANAGEMENT	MG – CE – 6324
	AUDITING	MG – CE – 6334

	BUSINESS ETHICS	MG – CE – 6344
7	RESEARCH METHODOLOGY	MG – CE – 7414
	CUSTOMER RELATIONS & RETAIL TRADE MANAGEMENT	MG – CE – 7424
	INSURANCE & RISK MANAGEMENT	MG – CE – 7434
	TOURISM MANAGEMENT	MG – CE – 7444
	MARKETING POLICY ANALYSIS	MG – CE – 7454
8	CONSUMER BEHAVIOUR	MG – CE – 8414
	RURAL MARKETING	MG – CE – 8424
	ORGANISATIONAL BEHAVIOUR	MG – CE – 8434
	MANAGEMENT OF FINANCIAL SERVICES	MG – CE – 8444
	PROJECT PLANNING & FORMULATION	MG – CE – 8454

Programme Specific Outcome of Bachelor of Commerce - Management Core (PSO)

PSO No.	Name	Outcome
PSO–1	Dynamic Career Opportunities	With expertise in strategic decision making, leadership, and team management, graduates can pursue careers in various sectors such as consulting, human resources, operations management, and general management roles across industries.
PSO–2	Entrepreneurial Ventures	Equipped with an entrepreneurial mindset, graduates can venture into starting their own businesses or working in start-ups, where they can identify opportunities, manage risks, and innovate to create sustainable business solutions.
PSO–3	Executive Leadership Roles	Graduates with strong communication skills and strategic decision-making abilities are well-suited for executive leadership roles such as CEOs, directors, or senior managers, where they can lead organizations towards achieving their goals.
PSO–4	Management Consulting	With the ability to analyze complex business situations and formulate strategic plans, graduates can pursue careers in management consulting firms, offering strategic advice to organizations seeking to improve their performance and competitiveness.
PSO–5	Global Opportunities	Effective communication skills and financial acumen make graduates well-prepared for international roles in multinational corporations, where they can contribute to global business strategies and operations.

Course Learning Outcome (CLO) – Core

Semester	Course Name & Code	Course Learning Outcome (CLO)	
1	BUSINESS ORGANISATION MG – CE – 1114	CLO - 1	Understand different business organization types and their global significance.
		CLO - 2	Assess foreign market strategies, MNCs, joint sectors, and franchising for strategic implications.
		CLO - 3	Make informed decisions on business combinations, mergers, and acquisitions, considering enterprise dynamics and survival strategies.
2	ENTREPRENEURSHIP MG – CE – 2114	CLO - 1	Develop a solid grasp of entrepreneurship fundamentals, including the importance of creativity and innovation in entrepreneurial endeavours.
		CLO - 2	Acquire the ability to critically evaluate Entrepreneurship Development Programs (EDPs), including their objectives, effectiveness, and content, as well as recognizing the roles of promoting institutions.
		CLO - 3	Gain awareness of venture capital financing and its impact on entrepreneurial ventures, while also understanding the broader socio-economic implications of entrepreneurship and the significance of government support.
3	PRINCIPLES OF MANAGEMENT MG – CE – 3214	CLO - 1	Management Competence: Understand and apply management principles effectively in organizational contexts.

<table>
<tr><td rowspan="3"></td><td></td><td>CLO - 2</td><td>Planning and Decision-Making Skills: Acquire practical skills in planning and decision-making for effective managerial performance.</td></tr>
<tr><td>PRINCIPLES OF MANAGEMENT
MG – CE – 3214</td><td>CLO - 3</td><td>Organizational Proficiency: Master organizational concepts and staffing processes for efficient organizational functioning.</td></tr>
<tr><td>DIRECT TAX
MG – CE – 3224</td><td>CLO - 1</td><td>Organizational Proficiency: Master organizational concepts and staffing processes for efficient organizational functioning.</td></tr>
<tr><td rowspan="6">4</td><td rowspan="3">HUMAN RESOURCE MANAGEMENT
MG – CE – 4214</td><td>CLO - 1</td><td>Demonstrate a comprehensive understanding of HRM concepts and functions through analysis of case studies and practical applications.</td></tr>
<tr><td>CLO - 2</td><td>Apply strategic HRM principles to effectively acquire and manage human resources, evidenced through project work and simulations.</td></tr>
<tr><td>CLO - 3</td><td>Develop practical skills in training and development, showcasing the ability to design, implement, and evaluate training programs for organizational effectiveness.</td></tr>
<tr><td rowspan="3">BUSINESS LAWS
MG – CE – 4224</td><td>CLO - 1</td><td>Contract Law Competence: Develop proficiency in identifying and analyzing contractual issues and obligations effectively.</td></tr>
<tr><td>CLO - 2</td><td>Contract Specifics Mastery: Understand the legal implications of specific contracts and apply relevant legal principles confidently.</td></tr>
<tr><td>CLO - 3</td><td>Partnership law proficiency: Navigate partnership agreements and disputes confidently, understanding partnership laws' nuances.</td></tr>
</table>

	FUNDAMENTALS OF FINANCIAL MANAGEMENT MG – CE – 4234	CLO - 1	After completion of the course, learners will be able to understand basic concepts of financial management and their application in investment, financing and dividend decisions.
	FUNDAMENTALS OF FINANCIAL MANAGEMENT MG – CE – 4234	CLO - 2	After completion of the course, learners will be able to understand concepts of cost of capital, leverage analysis, capital structure and dividend theories and identify courses of action in financial environment that would result in maximization of wealth of an organization.
		CLO - 3	After completion of the course, learners will be able to understand management of working capital and estimate the same for an organization.
5	MARKETING MANAGEMENT MG – CE – 5314	CLO - 1	Marketing Competence: Develop a solid understanding of marketing principles and strategies to effectively manage marketing activities.
		CLO - 2	Product Strategy Mastery: Acquire skills in product and brand management to develop and manage successful product portfolios.
		CLO - 3	Pricing Proficiency: Develop pricing strategies to meet market demands and achieve business objectives effectively.
		CLO - 4	Channel Management Skills: Gain proficiency in managing distribution channels to optimize product distribution and enhance customer satisfaction.
	COST AND MANAGEMENT ACCOUNTING MG – CE – 5324	CLO - 1	Demonstrate comprehension of cost accounting principles and their application in managerial decisionmaking through problem-solving and case studies.

		CLO - 2	Apply costing methods and techniques to effectively control material costs, manage inventory, and evaluate labour turnover in real world scenarios.
	COST AND MANAGEMENT ACCOUNTING MG – CE – 5324	CLO - 3	Develop practical skills in cost sheet preparation, material control, inventory valuation, and labour turnover analysis through hands-on exercises and assignments.
	INDIRECT TAX LAWS MG – CE – 5334	CLO - 1	After completion of the course, learners will be able to understand the different provisions of VAT and GST Act.
	CORPORATE LAW MG – CE – 5344	CLO - 1	Legal Understanding: Develop a solid understanding of company law principles and legal documentation necessary for company operations.
		CLO - 2	Corporate Governance Skills: Acquire skills in corporate governance practices, including conducting meetings and appointing directors, ensuring effective corporate management.
		CLO - 3	Financial Compliance Proficiency: Understand dividend payment regulations, audit requirements, and winding-up procedures, ensuring compliance with financial laws and regulations.
6	INDUSTRIAL RELATIONS AND LABOUR LAWS MG – CE – 6314	CLO - 1	Industrial Relations Proficiency: Develop a solid understanding of industrial relations principles and approaches, enabling effective management of labour relations in organizations
		CLO - 2	Labour Welfare Competence: Acquire knowledge of labour welfare concepts and workers' education significance, ensuring the well-being and development of workers in industrial settings.

		CLO - 3	Conflict Resolution Skills: Gain proficiency in managing industrial disputes, strikes, and workers' participation in management, using methods like conciliation, arbitration, and adjudication.
	INDUSTRIAL RELATIONS AND LABOUR LAWS MG – CE – 6314	CLO - 4	Labour Law Compliance: Understand and comply with key labour laws such as the Trade Union Act, Industrial Employment (Standing Orders) Act, Factories Act 1948, and Payment of Wages Act 1936, ensuring legal compliance and workers' rights protection.
	ADVERTISING MANAGEMENT MG – CE – 6324	CLO - 1	Advertising Proficiency: Develop skills to plan, execute, and evaluate advertising campaigns effectively.
		CLO - 2	Media Strategy Mastery: Gain expertise in selecting and scheduling advertising media to reach target audiences efficiently.
		CLO - 3	Creative Excellence: Acquire creative skills to develop compelling advertising content and messages that resonate with consumers.
	AUDITING MG – CE – 6334	CLO - 1	After completion of the course, learners will be able to analyze the duties of an auditor; explain the different types of audit; understand the role of test checking, explain the process of vouching the transactions, discuss the process of verification of assets and liabilities.
	BUSINESS ETHICS MG – CE – 6344	CLO - 1	Ethical Awareness: Develop a strong understanding of business ethics and its implications.
		CLO - 2	Environmental Responsibility: Acquire knowledge of environmental protection strategies.

		CLO - 3	Marketing Ethics- Understand ethical considerations in marketing and consumer protection.
		CLO - 4	Financial Ethics and Governance: Gain insights into ethical issues in accounting, finance, and corporate governance.
7	RESEARCH METHODOLOGY MG – CE – 7414	CLO-1	Identify and formulate research problems, objectives, and hypotheses through a clear understanding of research types, approaches, and framework development.
		CLO-2	Design and implement effective research strategies using suitable sampling methods, data collection tools, and measurement techniques ensuring validity and reliability.
		CLO-3	Analyze, interpret, and communicate research results effectively by applying statistical techniques, preparing comprehensive reports, and adhering to ethical standards in research.
	CUSTOMER RELATIONS & RETAIL TRADE MANAGEMENT MG – CE – 7424	CLO-1	Students will be able to explain and apply CRM concepts and processes, including customer acquisition, retention, and relationship-based pricing strategies in business decision-making.
		CLO-2	Students will demonstrate understanding of retail formats and operations, including store and non-store retailing methods, and evaluate factors influencing retail growth in India.
		CLO-3	Students will acquire the ability to design and manage an effective tenant mix and retail strategy, aligning customer relationship initiatives with overall retail business objectives.

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	INSURANCE AND RISK MANAGEMENT MG – CE – 7434	CLO-1	Understand and identify different types of risks faced by individuals and businesses, and analyse their sources, measurement, and impact.
		CLO-2	Evaluate and apply risk management techniques, including risk retention, transfer, and disaster risk management strategies.
		CLO-3	Explain the fundamental concepts and principles of insurance, such as utmost good faith, insurable interest, indemnity, contribution, subrogation, and proximate cause.
	TOURISM MANAGEMENT MG-CE-7444	CLO-1	Explain the fundamental concepts, nature, and growth of tourism, and differentiate between types of tourists and tourism systems.
		CLO-2	Identify and analyze the components of the tourism industry (5 A's) and apply marketing principles to promote tourism products, services, and destinations effectively.
		CLO-3	Evaluate the role of government bodies and tourism policies, particularly the Ministry of Tourism and the National Tourism Policy 2002, in shaping and supporting India's tourism sector
	MARKETING POLICY ANALYSIS MG-CE-7454	CLO-1	Students will be able to critically evaluate marketing challenges and opportunities arising from globalization and apply demand measurement and forecasting techniques effectively.
		CLO-2	Students will demonstrate the ability to design and assess product and brand strategies, focusing on differentiation, brand equity, and consumer loyalty.

		CLO-3	Students will acquire practical insights into integrated marketing communication and retail strategies, including digital and non-store retailing channels, with awareness of ethical considerations in e-marketing.
8	CONSUMER BEHAVIOUR MG-CE-8414	CLO-1	Students will be able to explain the consumer decision-making process and identify key factors that shape consumer choices in individual and organizational contexts.
		CLO-2	Students will demonstrate the ability to analyze how demographic, psychological, and socio-cultural variables influence consumer attitudes, motivations, and buying behaviour.
		CLO-3	Students will apply theoretical models of consumer behaviour to real-life marketing situations, enabling effective segmentation, positioning, and communication strategies.
	RURAL MARKETING MG-CE-8424	CLO-1	Students will be able to explain the dynamics of rural markets, including consumer behavior, marketing mix strategies, and infrastructural challenges in rural India.
		CLO-2	Students will gain the ability to analyze the role of government schemes, banks, cooperatives, and commodity boards in promoting rural entrepreneurship and agricultural marketing.
		CLO-3	Students will understand and evaluate the impact of digital technologies and e-marketing initiatives like e-Chaupal and Project Shakti on rural marketing and sustainable rural development

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	ORGANISATIONAL BEHAVIOUR MG-CE-8434	CLO-1	Students will be able to explain and apply major theories and concepts of organisational behaviour, including personality, perception, motivation, and leadership, in real workplace contexts.
		CLO-2	Students will develop the ability to analyse individual and group dynamics, enhancing interpersonal relations, teamwork, and decision-making effectiveness in organizations
		CLO-3	Students will demonstrate an understanding of contemporary OB challenges, such as managing diversity, organizational culture, ethics, and change, and propose strategies for effective organizational development.
	MANAGEMENT OF FINANCIAL SERVICES MG-CE-8444	CLO-1	Explain the concepts, functions, and management processes of major financial services, including banking and insurance.
		CLO-2	Analyse the mechanisms of capital market operations and evaluate instruments such as hire purchase, hypothecation, pledge, and mortgage.
		CLO-3	Assess the significance and methodology of credit rating, and apply knowledge of risk and regulatory practices to financial service management.
	PROJECT PLANNING AND FORMULATION MG-CE-8454		Students will be able to understand and apply the principles of project management, including project identification, formulation, and feasibility analysis.
			Students will acquire skills in resource planning, scheduling, and implementation control, using tools such as project management information systems (PMIS).

			Students will be capable of evaluating project performance, managing transition from project to operation, and preparing project reports with appropriate review and termination processes.

MAPPING OF PROGRAMME OUTCOME (PO) AND COURSE LEARNING OUTCOME (CLO)

Attributes: Co-relation Levels

"1" : Minimum Co-relation
"2" : Moderate Co-relation
"3" : Maximum Co-relation
"-" : No Co-relation

Course code	CLO	PROGRAMME OUTCOME							
		CPO 1	CPO 2	CPO 3	CPO 4	CPO 5	CPO 6	CPO 7	CPO 8
MG-CE-1114	CLO 1	2		2		1	2		
	CLO 2	2					2	2	
	CLO 3			2		1	2		
MG-CE-2114	CLO 1	2			2		2	1	2
	CLO 2	2	2	2		2	2		2
	CLO 3			2	1		2		
MG-CE-3214	CLO 1	2		2			1		
	CLO 2						1	1	
	CLO 3						1	1	2
MG-CE-3224	CLO 1	3			3			3	3
MG-CE-4214	CLO 1	2		2			1	1	
	CLO 2	2					1		
	CLO 3	2					1	1	
MG-CE-4224	CLO 1			2			1		
	CLO 2			2			1		
	CLO 3	2		2					
MG-CE-4234	CLO 1	2			1				
	CLO 2	2				1		2	
	CLO 3	3						3	
MG-CE-5314	CLO 1	1		1			1	2	

	CLO 2	1		2			1		
	CLO 3	1					1		
	CLO 4	1	2				1		
MG-CE-5324	CLO 1	2	2				1		
	CLO 2	2					1		
	CLO 3	2					1		
MG-CE-5334	CLO 1	3						3	3
MG-CE-5344	CLO 1		3		1				
	CLO 2		2					2	
	CLO 3		2		1			2	
MG-CE-6314	CLO 1			2	2		2		1
	CLO 2						2		1
	CLO 3				2		2		
MG-CE-6324	CLO 1	2	1	2	1				1
	CLO 2		2		2				
	CLO 3	2			1				2
MG-CE-6334	CLO 1	3	3	3	3			3	3
MG-CE-6344	CLO 1	2		2					1
	CLO 2	2		2					1
	CLO 3	2		2					1
	CLO 4				3				3
MG-CE- 7414	CLO 1	1	2						
	CLO 2	1			1				1
	CLO 3	1			1				1
MG-CE- 7424	CLO 1	1				1			3
	CLO 2	1	1	2		1		2	
	CLO 3			1	3	1		3	

MG-CE- 7434	CLO 1				3			2	
	CLO 2	2			3		3		
	CLO 3	2			3		3		
MG-CE- 7444	CLO 1				1	2			1
	CLO 2	2			3		1		2
	CLO 3	3				2			3
MG-CE- 7454	CLO 1	2	2			1			
	CLO 2	2					2	2	
	CLO 3		1	3			2		
MG-CE- 8414	CLO 1	1	3	2		2	1		
	CLO 2	1	2			2			
	CLO 3	2	1	2		2			3
MG-CE- 8424	CLO 1	1			2			1	1
	CLO 2	1					2		2
	CLO 3	2	2			3	2	2	
MG-CE- 8434	CLO 1		1	1			1		
	CLO 2	1	2	1			1		
	CLO 3	2	1	2			1		1
MG-CE- 8444	CLO 1	1					1	2	
	CLO 2	2					1		3
	CLO 3	1					2		
MG-CE- 8454	CLO 1	1	3	1			1	1	
	CLO 2	1	1	1			1		
	CLO 3	2					1	1	

MAPPING OF PROGRAMME SPECIFIC OUTCOME (PSO) AND COURSE LEARNING OUTCOME (CLO)

Attributes: Co-relation Levels

“1” : Minimum Co-relation
“2” : Moderate Co-relation
“3” : Maximum Co-relation “-”
: No Co-relation

Course Code	CLO	Programme Specific Outcome				
		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
MG-CE- 1114	CLO 1			2		
	CLO 2			2		
	CLO 3			2		
MG-CE-2114	CLO 1			2		
	CLO 2			2		
	CLO 3			2		
MG-CE-3214	CLO 1	2				
	CLO 2				2	
	CLO 3				2	
MG-CE-3224	CLO 1	2				2
MG-CE-4214	CLO 1	2				
	CLO 2	2				
	CLO 3	2				
MG-CE-4224	CLO 1				2	
	CLO 2					2
	CLO 3					2
MG-CE-4234	CLO 1	1				2
	CLO 2			2	2	2
	CLO 3		2		2	
MG-CE-5314	CLO 1	1	1	1	1	
	CLO 2		1	2	1	1

	CLO 3		1	1	2	
	CLO 4		2	1	1	1
MG-CE-5324	CLO 1					
	CLO 2	2				
	CLO 3					

Course Code	CLO	Programme Specific Outcome				
		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
MG-CE-5334	CLO 1	2				2
MG-CE-5344	CLO 1			1		
	CLO 2	2				
	CLO 3	2			2	
MG-CE-6314	CLO 1		2		2	
	CLO 2	2				
	CLO 3					
MG-CE-6324	CLO 1	2				
	CLO 2	2				
	CLO 3					2
MG-CE-6334	CLO 1	2				1
MG-CE-6344	CLO 1	2		2		
	CLO 2	2		2		
	CLO 3	2		2		
MG-CE-7414	CLO 1	1	2	2	1	3
	CLO 2	2			1	2
	CLO 3	1		1	2	

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MG-CE-7424	CLO 1	2		2	1	
	CLO 2		2	2		2
	CLO 3		2	2	1	
MG-CE-7434	CLO 1		1	1	1	2
	CLO 2		1	1	2	2
	CLO 3		1		2	
MG-CE-7444	CLO 1	1	2		2	
	CLO 2		1		2	3
	CLO 3	2	2	2	1	2
MG-CE-7454	CLO 1	1	1	2	3	2
	CLO 2		1	2	3	
	CLO 3		2	1		3
MG-CE-8414	CLO 1		1	1		
	CLO 2		1	1	2	
	CLO 3		1	1	1	2
MG-CE-8424	CLO 1	1	1	2	2	
	CLO 2			1	2	3
	CLO 3	1	1	2	2	
MG-CE-8434	CLO 1	2	1	1	1	
	CLO 2		1	1	2	
	CLO 3	2	1		1	2
MG-CE-8444	CLO 1	1	1	2	1	2
	CLO 2	2	2	1	2	

	CLO 3	2	1	2	3	
MG-CE-8454	CLO 1	1	1	1	1	2
	CLO 2	2		1	1	2
	CLO 3	3		1	2	1

COURSE NAME: Business Organisation

COURSE CODE: MG – CE – 1114

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY: 3 CREDITS

Total Lectures: 45

COURSE OBJECTIVE:

- *To explore the types, features, and significance of business organizations including foreign market strategies, MNCs, joint sectors, and franchising.*
- *Analyze micro, small, and medium enterprises (MSMEs), virtual and learning organizations, and their implications.*
- *Evaluate business combinations, mergers, and acquisitions policies, and theoretical frameworks for enterprise establishment and optimization.*

Course Learning Outcome:

CLO-01: *Understand different business organization types and their global significance.*

CLO-02: *Assess foreign market strategies, MNCs, joint sectors, and franchising for strategic implications.*

CLO-03: *Make informed decisions on business combinations, mergers, and acquisitions, considering enterprise dynamics and survival strategies*.

Unit 1: **(15 Lectures)**

Business organization – Meaning, type, features and importance; Foreign market entry strategies; MNC's – Features, forms, advantage and limitations; Joint sector – features and instruments; Franchising – forms, merits and demerits.

Unit 2: **(15 Lectures)**

Micro enterprise, small and, medium enterprise – meaning and features, micro enterprise v/s small enterprise. Virtual and learning organization – concept, meaning and features.

Unit 3: **(15 Lectures)**

Business combination – Causes, types and forms; Merger and acquisition policies in India; Setting up a new enterprise (Max Weber and Sargent Florence); Optimum firm, survival of small business.

Recommended Books:

1. Business Organization and Management" by T. R. Banga and Shri C. L. Arora
2. Business Organization and Management" by Y. K. Bhushan
3. Foreign Market Entry Strategies" by J. Scott Armstrong and John S. Hull
4. Multinational Business Finance" by David K. Eiteman, Arthur I. Stonehill, and Michael H. Moffett
5. Franchising: Pathway to Wealth Creation" by Robert L. Mendelsohn and Robert J. Lewis

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COURSE NAME: Entrepreneurship

COURSE CODE: MG – CE – 2114

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY: 3 Credits

TOTAL LECTURES: 45 COURSE

OBJECTIVE:

- *Understand key concepts, functions, and types of entrepreneurships, emphasizing the importance of creativity and innovation.*
- *Analyse the objectives, effectiveness, and content of EDPs, along with the role of promoting institutions.*
- *Explore venture capital financing, its types, and its role in entrepreneurial ventures, while also understanding the socio-economic impact of entrepreneurship and government support.*

Course Learning Outcome:

CLO-01: *Develop a solid grasp of entrepreneurship fundamentals, including the importance of creativity and innovation in entrepreneurial endeavours*.

CLO-02: *Acquire the ability to critically evaluate Entrepreneurship Development Programs (EDPs), including their objectives, effectiveness, and content, as well as recognizing the roles of promoting institutions*.

CLO-03: *Gain awareness of venture capital financing and its impact on entrepreneurial ventures, while also understanding the broader socio -economic implications of entrepreneurship and the significance of government support*.

Unit 1: (15 lectures)

Entrepreneurship – Meaning, concepts of entrepreneurship, Nature, functions and significance, Qualities of an entrepreneur, Types of entrepreneur – meaning, characteristics; Traits of successful entrepreneurs (case studies); Creativity and innovation in entrepreneurship; Entrepreneurship vs. intrapreneurship.

UNIT 2: (10 lectures)

Promotion of new ventures - New Venture: Meaning, characteristics of new venture, stages in promotion of new venture; Registration of new ventures: legal formalities and documents; Feasibility analysis of new venture development; Preparation of a business plan & business proposal.

UNIT 3: (10 lectures)

Growth of entrepreneurship in India: Growth in MSME, growth in service based enterprise, growth in agri-based enterprises. Role of entrepreneurs in socio - economic development; Entrepreneurship in North east India with special reference to Assam.

UNIT 4: (10 lectures)

EDP – Concept, objectives, importance, target groups; Course content in EDP, Measurement of effectiveness of EDP, Institutions involved in the promotion of EDP. Venture capital- Concepts & types, Venture capital finance in India, Role of government in entrepreneurship development.

Suggested readings –

1. "Entrepreneurship: Theory, Process, and Practice" by Donald F. Kuratko and Richard M. Hodgetts
2. "Entrepreneurship: Successfully Launching New Ventures" by Bruce R. Barringer and R. Duane Ireland
3. "The Lean Start-up: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses" by Eric Ries
4. "Innovation and Entrepreneurship: Practice and Principles" by Peter F. Drucker

COURSE NAME: Principles Of Management

COURSE CODE: MG - CE - 3214

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY

Total Lectures: 45

Course Objectives:

- *Explore the nature, scope, and evolution of management, including functions of managers.*
- *Develop skills in planning, decision-making, and quantitative techniques.*
- *Gain proficiency in organizational structures, delegation, staffing processes, and line-staff relationships.*

Course Learning Outcome:

CLO–01: *Management Competence: Understand and apply management principles effectively in organizational contexts.*

CLO-02: *Planning and Decision-Making Skills: Acquire practical skills in planning and decision making for effective managerial performance.*

CLO-03: *Organizational Proficiency: Master organizational concepts and staffing processes for efficient organizational functioning.*

Unit 1 **(10 lectures)**

Nature and scope of management process – Management as arts and science, Development of Scientific Management and other schools of thought, function of manager.

Unit 2 **(15 lectures)**

Planning: The meaning and purpose of planning - Steps in Planning - Types of plans. Objectives and Policies: Objectives, policies, procedures and methods - Nature and types of policies.

Decision making: Process of decision making - Type of decision - Problems involved in decision making - Quantitative techniques.

Unit 3 **(10 lectures)**

Organization: Types of organization structure - Span of control - Uses of staff units and committees. Delegation and decentralization - Line and staff relationship.

Unit 4 **(10 lectures)**

Motivation: Meaning & Types; Theories- Maslow, McGregor & Herzberg. Controlling- Meaning, Importance and Techniques of control - Control process. Leadership- Meaning, nature and qualities of a good leader.

RECOMMENDED BOOKS:

1. Principles of management by P.C Tripathi and P.N, Reddy
2. Principles and Practices of management by LM Prasad

COURSE NAME: Direct Tax

COURSE CODE: MG - CE - 3224

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY
Total Lectures: 45

Course Objectives:

To provide basic knowledge and equip students with application of principles and provisions of Income Tax Act 1961 and the relevant rules.

Course Learning Outcome

CLO 1: *After completion of the course, learners will be able to understand the basic concepts of income and understand different heads of income, profit and gains from business and profession, capital gains and income from other sources.*

Unit – 1: Introduction **(15 lectures)**

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income.
Residential status; Scope of total income on the basis of residential status. Exempted income under section 10.

Unit – 2: Computation of Income under different heads **(30 lectures)**

Income from Salaries; Income from house property; Profits and gains of business or profession; Capital gains; Income from other sources.

RECOMMENDED BOOKS:

1. Ahuja, Girish and Ravi Gupta, Systematic Approach to Income Tax.
2. B.B Dam and others, Income Tax Law and Practice.

COURSE NAME: Human Resource Management

COURSE CODE: MG - CE - 4214

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY

Total Lectures: 45

Course Objective:

- *Understand the foundational concepts and functions of Human Resource Management (HRM) including human capital, HR policies, and emerging challenges.*
- *Gain insight into the acquisition of human resources through effective planning, recruitment, selection, and induction processes.*
- *Develop proficiency in training and development strategies, including identifying needs, designing programs, evaluating effectiveness, and fostering career development and management*

Course Learning Outcome:

CLO 1: *Demonstrate a comprehensive understanding of HRM concepts and functions through analysis of case studies and practical applications.*

CLO 2: *Apply strategic HRM principles to effectively acquire and manage human resources, evidenced through project work and simulations.*

CLO 3: *Develop practical skills in training and development, showcasing the ability to design, implement, and evaluate training programs for organizational effectiveness.*

Unit 1: Introduction **(15 lectures)**

Human Resource Management: Concept, Activities and Functions, Concept of Human Capital, Status and Competencies of HR Manager, Recent trends in HRM; Emerging challenges of Human Resource Management; Empowerment.

Unit 2: Acquisition Of Human Resource **(15 lectures)**

Human Resource Planning- Recruitment, selection, placement and induction ;Job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction.

Unit 3: Training And Development **(15 lectures)**

Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Compensation management – Factors affecting wages and salaries, incentive scheme, perquisites.

RECOMMENDED BOOKS:

1. Human Resource Management" by Gary Dessler
2. "Strategic Human Resource Management" by Jeffrey A. Mello
3. "Human Resource Management: Gaining a Competitive Advantage" by Raymond Noe, John Hollenbeck, Barry Gerhart, and Patrick Wright
4. "Human Resource Management: Theory and Practice" by John Bratton and Jeffrey Gold
5. "Fundamentals of Human Resource Management" by David A. De Cenzo, Stephen P. Robbins, and Susan L. Verhulst

COURSE NAME: Business Laws
COURSE CODE: MG - CE - 4224
Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY

Total Lectures: 45

Course Objective:

- *Contract law essentials: understand the Indian contract act 1872, covering contract meaning, essentials, and types, along with modes of discharge and remedies against breach.*
- *Specific contracts: explore specific contracts like bailment, agency, indemnity, and guarantee, emphasizing their nature and legal implications.*
- *Partnership laws: learn about partnership nature, registration, rights, duties, and dissolution modes under partnership laws.*

Course Learning Outcome:

CLO 1:*Contract law competence- Develop proficiency in identifying and analyzing contractual issues and obligations effectively.*

CLO 2: *Contract specifics mastery- Understand the legal implications of specific contracts and apply relevant legal principles confidently.*

CLO 3: *Partnership law proficiency: Navigate partnership agreements and disputes confidently, understanding partnership laws' nuances.*

Unit 1: The Indian Contract Act 1872 **(15 Lectures)**

a) Contract – meaning, characteristics & kinds

b) Essentials of Valid Contract – offer & acceptance, consideration, contractual capacity, free consent

c) Discharge of Contract- modes of discharge of contract, breach & remedies against breach of contract

Unit 2: The Indian Contract Act 1872: Specific Contract **(10 lectures)**

a) Contract of Bailment

b) Contract of Agency

c) Indemnity & guarantee

Unit 3: The Partnership Laws **(10 lectures)**

a) Nature & characteristics of Partnership

b) Registration of partnership firms

c) Rights & duties of partners & Modes of dissolution of partnership

Unit 4: Consumer Protection Act, 2019 **(10 lectures)**

a) Definitions object & Scope

b) Rights of consumer, consumer redressal forum

RECOMMENDED BOOKS:

1. "Business Law" by M.C. Kuchhal
2. "Business Laws" by S.S. Gulshan and G.K. Kapoor
3. "Business Legislation for Management" by N.D. Kapoor
4. "Business Law" by P.C. Tulsian and Bharat Tulsian

COURSE NAME: Fundamentals of Financial Management
COURSE CODE: MG - CE - 4234
Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY

Total Lectures: 45

Course Objective:

- *To acquaint students with the techniques of Financial Management and their applications for business decision making.*
- *To familiarize students with MS Excel or Spreadsheet applications of Financial Management and Decision Making.*

Course Learning Outcome:

CLO 1: *Understand basic concepts of financial management and their application in investment, financing and dividend decisions.*

CLO 2: *Understand concepts of cost of capital, leverage analysis, capital structure and dividend theories and identify courses of action in financial environment that would result in maximisation of wealth of an organisation.*

CLO 3: *Understand management of working capital and estimate the same for an organisation*

Unit 1: Introduction to Financial Management **(10 lectures)**

Meaning of Finance, Meaning of Financial Management, Significance of Financial Management, Relationship of Financial Management with other areas of Management, Objectives of Financial Management, Role of Financial Management.

Unit 2: Capital Structure **(15 lectures)**

Meaning of Important of Capital Structure, Kinds of Capital Structure, Importance of Capital Structure Decisions, Determinants of Capital Structure, Theories of Capital Structure- Net Income Approach, Net Operating Income, Modigliani and Miller Approach, Traditional Approach, Factors to be considered while determining Capital Structure.

Unit 3: Capital Budgeting Decision **(10 lectures)**

Meaning of Capital Budgeting, Importance of Capital Budgeting, Types of Investment Decision, Investment Criteria, Capital Rationing.

Unit 4: Working Capital Management **(10 lectures)**

Concept of Working Capital, need for Working Capital, Types of Working Capital, Determinants of Working Capital, Working Capital Management, Principles of Working Capital Policy.

RECOMMENDED BOOKS:

1. Fundamentals of Financial Management, J.V.Horne & J.M.Wachowicz, 13^{th} ed. Prentice Hall.
2. Fundamentals of Financial Management, I M Pandey, Theorey and Practices, 11^{th} ed.; Vikas Publishing House.
3. Financial Management by R.K. Pathak

COURSE NAME: Marketing Management

COURSE CODE: MG - CE - 5314

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY

Total Lectures: 45

Course Objective:

- *Marketing Fundamentals: Understand core marketing concepts, including marketing management, process, mix, and consumer behavior, to navigate marketing environments effectively.*
- *Product and Brand Management: Learn product decisions, branding strategies, new product development, and product life cycle management to create successful product portfolios.*
- *Pricing Strategies: Understand pricing objectives, policies, methods, and strategies to set prices that reflect product value and meet market demands.*
- *Channel Management: Explore distribution channel types, functions, and decision-making processes to ensure efficient product distribution and customer satisfaction.*

Course Learning Outcome:

CLO 1: *Marketing Competence: Develop a solid understanding of marketing principles and strategies to effectively manage marketing activities.*

CLO 2: *Product Strategy Mastery: Acquire skills in product and brand management to develop and manage successful product portfolios.*

CLO 3: *Pricing Proficiency: Develop pricing strategies to meet market demands and achieve business objectives effectively.*

CLO 4: *Channel Management Skills: Gain proficiency in managing distribution channels to optimize product distribution and enhance customer satisfaction.*

Unit 1: **(15 lectures)**

Introduction to Marketing and Marketing Management- nature, importance, functions, evaluation of marketing, marketing mix; Marketing environment – concept, components; Consumer Behaviour- importance, consumer buying decision process, factors influencing consumer buying behaviour; Market Segmentation- importance and bases, STP (Segmentation, Targeting, and Positioning): concept.

Unit 2: **(10 lectures)**

Product Decisions - concept of a Product – Product classifications, Product mix decisions; Stages in Product Life Cycle, New Product Development Process, Consumer Adaptation Process.

Unit 3: **(10 lectures)**

Price Decisions - Pricing objectives - Pricing polices & strategies - Different pricing method; Channel Decision - Nature of Marketing Channels – Types of Channel flows - Functions of Distribution Channel, Factors affecting choice of a distribution channel.

Unit 4: **(10 lectures)**

Promotion-Meaning, Importance, Promotion Mix, Factors affecting promotion mix decision. Recent trends in Marketing – Green marketing, Social marketing, Digital marketing & Rural marketing.

RECOMMENDED BOOKS:

1. "Marketing Management" by Philip Kotler and Kevin Lane Keller
2. "Principles of Marketing" by Philip Kotler and Gary Armstrong
3. "Marketing Management: Analysis, Planning, Implementation, and Control" by Philip Kotler
4. "Marketing Management: A South Asian Perspective" by Philip Kotler, Kevin Lane Keller, Abraham Koshy, and Mithileshwar Jha

COURSE NAME: Cost And Management Accounting

COURSE CODE: MG - CE - 5324

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY

Total Lectures: 45

Course Objective :

- *Understand the fundamental principles, objectives, and functions of cost accounting, including its importance, advantages, and limitations.*
- *Develop knowledge of the relationship between cost accounting and financial accounting, methods and types of costing, and the installation of costing systems.*
- *Acquire proficiency in preparing cost sheets, managing material costs, implementing inventory valuation methods, and analyzing labor turnover.*

Course Learning Outcome :

CLO 1: *Demonstrate comprehension of cost accounting principles and their application in managerial decision-making through problem-solving and case studies.*

CLO 2: *Apply costing methods and techniques to effectively control material costs, manage inventory, and evaluate labour turnover in real-world scenarios.*

CLO 3: *Develop practical skills in cost sheet preparation, material control, inventory valuation, and labour turnover analysis through hands-on exercises and assignments.*

GROUP A: COST ACCOUNTING

Unit 1: (10 lectures)

a. Introduction to cost accounting, principles of cost accounting, objectives and functions of cost accounting, importance and advantages of cost accounting, limitations of cost accounting
b. Relationship of cost accounting with financial accounting , Distinction between Financial accounting and cost accounting , methods of costing, types of costing, installation of a costing system & difficulties in installing a costing system, cost centres , cost unit
c. Cost Sheet and advantages of preparation of cost sheet, practical problems of cost sheet

Unit 2: (15 lectures)

a. Material cost- direst material, indirect material, material control & its objectives, Stock levels- Minimum level, Re-ordering level, Maximum level, Danger level, Average stock level (practical problems included),
b. Economic Order Quantity (EOQ) – Meaning and calculation; Concept of ABC analysis and VED analysis; Labour turnover- Meaning and calculation under Separation method, Replacement method and Labour Flux rate method .
c. Valuation of Inventories- Practical problems under LIFO/FIFO Method

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GROUP B : MANAGEMENT ACCOUNTING

Unit 3: **(10 lectures)**

a. Management Accounting – its need and importance, Limitations of Management Accounting, Management accounting as an Information system for Decision Making, installation of Management Accounting System
b. Management Information system (MIS) – Meaning and elements, Management Accountant – Duties and responsibilities; Financial statements – Objectives, Types and importance.
c. Ratio Analysis- Meaning, nature, significance, limitations and classification of ratios. Nature of Ratio Analysis; Simple practical problems on Current ratio, Liquid ratio, Stock Turnover Ratio, Debt equity ratio.

Unit 4: **(10 lectures)**

a. Cash flow statement – meaning and preparation.
b. Marginal costing and Break even analysis – Meaning and calculation.
c. Zero based budgeting – Meaning, advantages and difference between Traditional budgeting and Zero based budgeting.

RECOMMENDED BOOKS:

1. "Cost Accounting: Principles and Practice" by M.N. Arora
2. "Management Accounting: Text, Problems and Cases" by M.N. Arora
3. "Cost and Management Accounting" by S.N. Maheshwari and S.K. Maheshwari
4. "Cost Accounting: Theory and Practice" by Bhabatosh Banerjee
5. "Management Accounting: Principles and Practice" by M.A. Sahaf

COURSE NAME: Indirect Tax Laws

COURSE CODE: MG - CE - 5334

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY Total Lectures: 45

Course Objective:

To provide basic knowledge and equip students with application of principles and provisions of VAT and GST.

Course Learning Outcome:

CLO 1: *After completion of the course, learners will be able to understand the different provisions of VAT and GST Act.*

Unit 1: Introduction **(15 lectures)**

Meaning of Indirect Tax, History of Indirect Taxes in India; VAT- Concepts and General principles, Calculation of VAT on Alcohol and Petroleum Products.

Unit 2: Structure of GST in India **(15 lectures)**

The Central Goods and Services Tax Act, 2017 and the Assam Goods and Services Tax Act, 2017, History of GST in India, Meaning, Features, Advantages of GST.

Dual GST Model: CGST, SGST, UTGST, IGST, Taxes subsumed under GST, Commodities kept outside the scope of GST, Definition of important terms used in GST Act- Concept of place of supply, Adjudicating Authority, Agent, Aggregate Turnover, Agriculturist, Business, Business Vertical, Capital Goods, Casual taxable person, Goods, Input Tax, Inward Supply, Output Tax, Outward Supply, Place of Business, Services, Supplier, GST Council and GST Network.

Unit 3: Registration, Levy and Collection of Tax under GST **(15 lectures)**

Concept of Tax Invoice under GST Section 31, Meaning, Eligibility and Conditions for taking Input Tax Credit; Threshold Limits for Registration, Persons liable for Registration, Persons not liable for registration; Compulsory Registration in Certain Cases, Procedure for Registration, Deemed Registration; Rate Structure of GST; Composition Scheme under GST, Assessment (only basic Knowledge), Refunds.

RECOMMENDED BOOKS:

1. B. B. Dam. Indirect Taxation
2. Girish Ahuja and Ravi Gupta, Indirect Taxes

COURSE NAME: Corporate Law

COURSE CODE: MG - CE - 5344

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY Total Lectures: 45

Course Objective:

- *Company Law Fundamentals: Understand company characteristics, formation, and online registration, along with the role of promoters and the workings of NCLT.*
- *Legal Documents and Corporate Governance: Learn about key legal documents like Memorandum of Association and Articles of Association, and grasp concepts like shareholder meetings, director appointments, and corporate governance practices.*
- *Financial Compliance and Audit: Gain knowledge of dividend payment provisions, audit requirements, and winding-up processes, ensuring financial compliance and understanding the role of auditors.*

Course Learning Outcome:

CLO 1: *Legal Understanding: Develop a solid understanding of company law principles and legal documentation necessary for company operations.*

CLO 2: *Corporate Governance Skills: Acquire skills in corporate governance practices, including conducting meetings and appointing directors, ensuring effective corporate management.*

CLO 3: *Financial Compliance Proficiency: Understand dividend payment regulations, audit requirements, and winding-up procedures, ensuring compliance with financial laws and regulations.*

Unit 1: Introduction **(10 lectures)**

a. Company its characteristics, different types of Company, formation of Company, promoters their functions
b. Online Registration of Company, lifting of Corporate Veil
c. NCLT (National Company Law Tribunal) & its workings

Unit 2: Documents **(10 lectures)**

a. Memorandum of Association & its contents, Articles of Association & its contents,
b. Doctrine of Constructive Notice, Doctrine of Indoor management,
c. Prospectus- Shelf & Red herring Prospectus, Mis-statement in prospectus, Transfer & Transmission of Shares, Buy back of shares & Bonus Share (Basic concepts)

Unit 3: Management **(13 lectures)**

a. Meetings of Shareholders, Board of Directors, Different types of meetings of a Company,
b. Requisites of a valid meeting, meeting through Video conferencing, Postal Ballot & e-voting
c. Directors their Appointments, removal of Directors, Managing Director

Unit 4: Dividends & Audit **(12 lectures)**

a. Provisions relating to payment of Dividends, provisions relating to Audit
b. Appointment of Auditors, Auditors Report, insider trading & Whistle blowing (Concepts)
c. Winding up of Companies & modes of winding up of Company

RECOMMENDED BOOKS:

1. "Company Law" by Avtar Singh
2. "Corporate Law" by G.K. Kapoor
3. "Corporate and Other Laws" by Munish Bhandari
4. "Company Law and Secretarial Practice" by N.D. Kapoor 5."Company Law" by Ramanuj Mukherjee

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COURSE NAME: Industrial Relations and Labour Laws

COURSE CODE: MG - CE - 6314

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY Total Lectures: 45

Course Objective:

Part 1: Industrial Relations

- *Understanding Industrial Relations: Grasp the definition, objectives, and importance of industrial relations, along with different approaches to managing them.*
- *Labour Welfare and Workers Education: Explore labour welfare concepts, the role of labour welfare officers, and the significance of workers' education in industrial relations.*
- *Industrial Disputes and Workers Participation: Understand industrial disputes, their essentials, impacts, and causes, as well as different types of strikes. Learn about workers' participation in management, including its forms, levels, and conflict resolution methods like conciliation, arbitration, and adjudication.*

Part 2: Labour Laws

- *Trade Union Act: Learn about the objectives, importance, definitions, and registration process of trade unions under the Trade Union Act. Explore Industrial Employment (Standing Orders) related to industrial disputes, strike prohibition, layoff, and retrenchment.*
- *Factories Act 1948 and Payment of Wages Act 1936: Understand the scope, provisions, and objectives of the Factories Act 1948 regarding the health, safety, and welfare of workers. Learn about the Payment of Wages Act 1936, including definitions, responsibilities, and modes of wage payment.*

Course Learning Outcome:

CLO 1: *Industrial Relations Proficiency: Develop a solid understanding of industrial relations principles and approaches, enabling effective management of labour relations in organizations.*

CLO 2: *Labour Welfare Competence: Acquire knowledge of labour welfare concepts and workers' education significance, ensuring the well-being and development of workers in industrial settings.*

CLO 3: *Conflict Resolution Skills: Gain proficiency in managing industrial disputes, strikes, and workers' participation in management, using methods like conciliation, arbitration, and adjudication.*

CLO 4: *Labour Law Compliance: Understand and comply with key labour laws such as the Trade Union Act, Industrial Employment (Standing Orders) Act, Factories Act 1948, and Payment of Wages Act 1936, ensuring legal compliance and workers' rights protection.*

PART 1: INDUSTRIAL RELATIONS

Unit 1: **(15 lectures)**

a. Definition of Industrial Relation, their objectives & importance
b. Different Approaches of Industrial Relations
c. Labour Welfare &Labour welfare officer, Importance of workers education

Unit 2: **(10 lectures)**

a. Industrial Disputes- its meaning & essentials of Industrial Disputes
b. Impacts and causes of Strike & Lockouts & different types of Strikes
c. Workers Participation in Management its forms & levels, Conciliation, Arbitration & Adjudication (Basic Knowledge)

PART 2: LABOUR LAWS

Unit 3: **(10 lectures)**

a. Factories Act- 1948, Historical background and objectives and scope; provisions related to working hours, overtime and rest intervals, health and safety provisions in workplace.
b. Trade Union Act: Objectives, Importance, Definitions, & Registration of Trade Union
c. Industrial Employment (Standing Order): Industrial Dispute meaning, Prohibition of Strike & Lockouts, layoff, Retrenchment

Unit 4: **(10 lectures)**

a. Factories Act 1948: Definitions, Scope, Provisions regarding health, safety & welfare of workers.
b. Payment of Wages Act 1936: Definitions, objectives & scope, Responsibility of payment of wages, time and modes of payment

RECOMMENDED BOOKS:

1. "Industrial Relations, Trade Unions, and Labour Legislation" by P.R.N. Sinha
2. "Industrial Relations and Labour Laws" by S.C. Srivastava
3. "Industrial Relations and Labour Laws" by C.S. Venkata Ratnam and V.S. Ramamurthy
4. "Labour and Industrial Laws" by S.N. Mishra
5. "Industrial Relations, Trade Unions, and Labour Legislation" by P.L. Malik

COURSE NAME: Advertising Management

COURSE CODE: MG - CE - 6324

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1) THEORY Total Lectures: 45

Course Objective:

- *Advertising Essentials: Understand the fundamentals of advertising, including types, objectives, audience analysis, and budgeting.*
- *Media Planning: Learn advertising planning, media types, selection criteria, and scheduling techniques for effective campaign execution.*
- *Creative Development: Explore creative aspects of advertising, including appeals, copywriting, and designing ads for different media.*

Course Learning Outcome:

CLO 1: *Advertising Proficiency: Develop skills to plan, execute, and evaluate advertising campaigns effectively.*

CLO 2: *Media Strategy Mastery: Gain expertise in selecting and scheduling advertising media to reach target audiences efficiently.*

CLO 3: *Creative Excellence: Acquire creative skills to develop compelling advertising content and messages that resonate with consumers.*

Unit 1: **(10 Lectures)**

Advertising as a tool of communication; Meaning, nature and importance of advertising; Different types of Advertisement, Advertising objectives; Benefits of advertisement; Audience Analysis; Setting of advertising budget – Determinants and major methods.

Unit 2: **(15 Lectures)**

Advertising planning; Advertising programme – Decision making and development; major media types – characteristics, advantages and disadvantages; internet as an advertising media – merits and demerits; Factors influencing media choice; Market segment and selection of advertising media; Media scheduling.

Unit 3: **(10 Lectures)**

Creative aspects; Advertising appeals; copy; copywriting; headlines; illustration; Preparing ads for different media. Evaluating communication and sales effects; Pre and post testing techniques.

Unit 4: **(10 Lectures)**

a. Advertising agency – Role, type, selection and relationship with clients.

b. Social, ethical and legal aspects of advertising in India.

RECOMMENDED BOOKS:

1. Advertising: Concept and Copy" by George G. Duncan and Mahesh Chandra
2. "Advertising Management" by Batra Rajeev, John G. Myers, and David A. Aaker
3. "Advertising and Sales Promotion" by S. H. H. Kazmi and Satish K. Batra
4. "Advertising and Integrated Brand Promotion" by Thomas C. O'Guinn, Chris T. Allen, and Richard J. Semenik

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COURSE NAME: Auditing

COURSE CODE: MG - CE - 6334

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

THEORY Total Lectures: 45

Course Objective:

To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

Course Learning Outcome:

CLO 1: *After completion of the course, learners will be able to analyze the duties of an auditor; explain the different types of audit; understand the role of test checking, explain the process of vouching the transactions, discuss the process of verification of assets and liabilities.*

Unit 1: Introduction **(15 lectures)**

Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

Unit 2: Audit of Companies **(15 lectures)**

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties. Audit Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

Unit 3: Special Areas of Audit **(15 lectures)**

Special Areas of Audit: features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems.

RECOMMENDED BOOKS:

1.Ravinder Kumar and Virender Sharma, Auditing Principles and Practice.

2.B. B. Dam, H C Gautam and others, Auditing and Assurance

COURSE NAME: Business Ethics

COURSE CODE: MG - CE - 6344

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

Course Objective:

- *Explore the origin, nature, and purpose of business ethics. Recognize the ethical implications of business decisions and policies.*
- *Understand corporate social responsibility.*
- *Learn strategies for protecting the natural environment and conserving resources.*
- *Examine ethical norms in marketing and advertising.*
- *Recognize the importance of ethics in accounting, finance, and corporate governance. Understand the relationship between corporate governance and ethics.*

Course Learning Outcome :

CLO 1: *Ethical Awareness: Develop a strong understanding of business ethics and its implications.*

CLO 2: *Environmental Responsibility: Acquire knowledge of environmental protection strategies.*

CLO 3: *Marketing Ethics- Understand ethical considerations in marketing and consumer protection.*

CLO 4: *Financial Ethics and Governance: Gain insights into ethical issues in accounting, finance, and corporate governance.*

Unit 1: Introduction to Business ethics **(10 Lectures)**

Origin, nature and purpose of ethics; Ethics & conflict of interest – ethical and social implications of business policies and decisions; Corporate social responsibility, Social audit.

Unit 2: Environmental issues **(15 Lectures)**

Protecting the natural environment – prevention of pollution and depletion of natural resources – Conservation and natural resources.

Unit 3: Ethics in marketing and consumer protection **(10 Lectures)**

Ethics in marketing and consumer protection, Norms and values in marketing, Ethical issues in marketing, Product related ethics, Competition related ethics, Ethics in Advertising.

Unit 4: Teachings of Mahatma Gandhi and Swami Vivekananda **(10 Lectures)**

Teachings of Mahatma Gandhi and Swami Vivekananda with regards to ethics, Law of Karma.

RECOMMENDED BOOKS:

1. "Business Ethics: Concepts and Cases" by Manuel G. Velasquez
2. "Business Ethics: Decision Making for Personal Integrity & Social Responsibility" by Laura P. Hartman and Joseph R. Des Jardins
3. "Ethical Issues in Business: A Philosophical Approach" by Thomas Donaldson and Patricia H. Werhane

COURSE NAME: Research Methodology (COMPULSORY)

COURSE CODE: MG-CE-7414

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

Course Objectives:

- *To develop an understanding of research fundamentals — including the concepts, significance, and systematic process of conducting scientific research.*
- *To equip students with skills in research design and data handling — covering sampling methods, data collection instruments, and measurement techniques.*
- *To enable students to analyze, interpret, and report research findings — applying appropriate statistical tools, visualization methods, and ethical principles.*

Course Learning Outcomes:

- **CLO 1:***Identify and formulate research problems, objectives, and hypotheses through a clear understanding of research types, approaches, and framework development.*
- **CLO 2:***Design and implement effective research strategies using suitable sampling methods, data collection tools, and measurement techniques ensuring validity and reliability.*
- **CLO 3:***Analyze, interpret, and communicate research results effectively by applying statistical techniques, preparing comprehensive reports, and adhering to ethical standards in research.*

Unit 1: Introduction to Research and Research Methodology: (10 Lectures)

Meaning of Research and Research Methodology, Approaches of Research, Types of Research, steps in conducting Research, Research problem identification and formulation, Review of Literature, Formulation of Research questions, objectives and hypotheses.

Unit 2: Research Design and Sampling Methods: (10 Lectures)

Research design- Meaning, Components of good Research design, Types of Research designs: Experimental, Descriptive, Exploratory and Correlation. Sampling method: Probability and Non-probability sampling methods, determining sample size.

Unit 3: Data Collection and Measurement: (10 Lectures)

Types of Data- Primary and Secondary Data, Qualitative and Quantitative Data, Data Collection methods; Variable- Dependent, Independent and Intervening Variable; Validity and reliability of measurement instruments.

Unit 4: Data Processing and Analysis, Interpretation and Reporting: (15 Lectures)

Steps in data processing: Editing, coding, classification, and tabulation, Statistical data analysis techniques: Descriptive and inferential statistics, Test of significance: Z-test, chi-square test.

Interpretation of research findings, Data visualization techniques: Tables, graphs, and charts, Report writing: Types of reports, steps in report writing, and format, Presentation style and effective communication of research findings, Referencing Style, Ethical considerations in reporting research.

Suggested Readings:

Kumar, R. (2019). *Research Methodology: A Step-by-Step Guide for Beginners* (5th ed.). SAGE Publications.

Sekaran, U., & Bougie, R. (2016). *Research Methods for Business: A Skill-Building Approach* (7th ed.). Wiley.

Creswell, J. W., & Creswell, J. D. (2017). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches* (5th ed.). SAGE Publications.

Saunders, M. N., Lewis, P., & Thornhill, A. (2019). *Research Methods for Business Students* (8th ed.). Pearson Education Limited.

Babbie, E. R. (2017). *The Practice of Social Research* (15th ed.). Cengage Learning.

COURSE NAME: Customer Relations & Retail Trade Management

COURSE CODE: MG-CE-7424

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

Course Objectives:

- *To familiarize students with the principles and practices of Customer Relationship Management (CRM) emphasizing strategies for building and maintaining long-term customer loyalty and satisfaction.*
- *To develop an understanding of the retail marketing environment in India***,** *including traditional and modern retail formats, consumer behavior, and emerging trends such as e-marketing and mall culture.*
- *To enable students to analyze and apply CRM and retail management techniques in real-world business settings to enhance customer experience, improve retention, and drive organizational growth.*

Course Learning Outcomes:

- **CLO 1:** *Students will be able to explain and apply CRM concepts and processes***,** *including customer acquisition, retention, and relationship-based pricing strategies in business decision-making.*
- **CLO 2:** *Students will demonstrate understanding of retail formats and operations***,** *including store and non-store retailing methods, and evaluate factors influencing retail growth in India.*
- **CLO 3:** *Students will acquire the ability to design and manage an effective tenant mix and retail strategy, aligning customer relationship initiatives with overall retail business objectives*

Unit 1: **(15 Lectures)**

Introduction – Meaning of CRM, significance of CRM, Strategies for building relationship, Relationship based pricing schemes, Developing Total Care Programmes, Reasons for Losing Customers. Building Customer Relationship – Customer acquisition, Inputs and Requisites for effective acquisition, Customer interaction routes, Factors influencing customer interaction and customer relation process.

Unit 2: **(10 Lectures)**

CRM Process – Introduction, Objectives and benefits of CRM process, Implementation of CRM business transaction, CRM process of marketing organization. Information Technology and Customer Relationship Management, Key requirements for CRM.

Unit 3: **(10 Lectures)**

Retail Marketing – Meaning, Characteristics, Importance of retailing, traditional retail scene in India, Factors affecting high retail growth in India. Types of Retail Stores: (a) Store Retailing – (i) Development Stores, (ii) Supermarkets, (iii) Convenience Stores, (iv) Discount Stores, (v) Catalogue Store. (vi) Malls (b) Non-store relating – (i) Direct Marketing, (ii) Automatic Vending, (iii) Mobile Retailing, (vi) E-Marketing.

Unit 4: **(10 Lectures)**

Concept of Tenant Mix– Meaning and concept, tenant mix plan, managing retail tenant mix, Issue considered in evolving tenant mix, policies for managing tenant mix. Brick & Mortar Stores. Online

Retailing: Issues in the current Business Scenario.

Suggested Readings:

Chetan Bhagat, Retail Management, OXFORD.

Berman & Evans, Retail Management, Pearson Education

Abhijit Das, Mall Management Eastern Book Company.

Philip Kotler, Marketing Management, PHI India Pvt. Ltd. New Delhi.

R.L. Varshney & S.L. Gupta, Marketing Management, Sultan Chand & Sons, New Delhi.

COURSE NAME: Insurance and Risk Management

COURSE CODE: MG-CE-7434

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

Course Objectives:

- *To develop an understanding of the concept, types, and measurement of risk.*
- *To enable students to analyze and manage different kinds of risks effectively.*
- *To familiarize students with the principles and practices of insurance.*
- *To help students understand the structure, powers, and functions of the Insurance Regulatory and Development Authority (IRDA).*

Course Learning Outcomes:

- **CLO 1:** *Understand and identify different types of risks faced by individuals and businesses, and analyse their sources, measurement, and impact.*
- **CLO 2:** *Evaluate and apply risk management techniques, including risk retention, transfer, and disaster risk management strategies.*
- **CLO 3:** *Explain the fundamental concepts and principles of insurance, such as utmost good faith, insurable interest, indemnity, contribution, subrogation, and proximate cause.*

Unit 1: (10 Lectures)

Concept of insurance, Need for Insurance, History of Insurance, Nature of Insurance Contract, Principles of Insurance: Principle of utmost Good Faith, Insurable Interest, proximity cause, contribution and subrogation, indemnity; Legal Aspect of insurance contract.

Unit 2: (10 Lectures)

Types of insurance- Life Insurance: Term insurance, Whole Life Insurance, Endowment Plans, Unit-Linked Insurance Plans (ULIPs), Child Plans, Retirement Plans; General Insurance: Health insurance, Motor Insurance, Home Insurance, Travel Insurance, Fire Insurance, Marine Insurance, Crop insurance; New emerging types of Insurance.

Unit 3: (15 Lectures)

Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of Perils, Actuaries, Computation of Insurance Premium. Regulatory Framework of Insurance: Role, Power and Functions of IRDA, Composition of IRDA, IRDA Act, 1999.

Unit 4: (10 Lectures)

Concept of Risk, Types of Risk, Managing Risk, Sources and Measurement of Risk, Risk evaluation and Prediction Disaster Risk Management, Risk Retention and transfer.

Suggested Readings:

1. *George, E. Rajda, Principles of Risk Management and Insurance, Pearson Education.*
2. *Dorfman, Marks S., Introduction to Risk Management and Insurance, Pearson.*
3. *All the three modules of Insurance and Risk Management by Institute of Chartered Accountants of India.*
4. *Gupta P.K. insurance and Risk Management, Himalay Publishing House.*
5. *Mishra, M.N. Principles and Practices of Insurance, S. Chand and Sons.*
6. Dinsdale, W.A. Elements of Insurance, Pitaman
7. *Vaughan, E.J. and Vaughan T., Fundamentals of Risk & Insurance, Wiley and Sons, New York.*
8. *Hansell, D.S. Element of Insurance, MacDonlald and Evans Ltd.*

COURSE NAME: Tourism Management

COURSE CODE: MG-CE-7444

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

Course Objectives:

- *To provide a comprehensive understanding of tourism concepts, systems, and evolution, including key definitions, components, and historical development.*
- *To familiarize students with the structure and dynamics of the tourism industry, focusing on its essential elements, motivations for travel, and marketing strategies across sectors.*
- *To develop awareness of the role of government and policy frameworks in promoting and regulating tourism development at national and state levels.*

Course Learning Outcomes:

CLO 1: Explain the fundamental concepts, nature, and growth of tourism, and differentiate between types of tourists and tourism systems.

CLO 2: Identify and analyze the components of the tourism industry (5 A's) and apply marketing principles to promote tourism products, services, and destinations effectively.

CLO 3: Evaluate the role of government bodies and tourism policies, particularly the Ministry of Tourism and the National Tourism Policy 2002, in shaping and supporting India's tourism sector.

Unit 1: **(15 Lectures)**

Introduction: What is Tourism? Types of Tourism & Types of Tourists. Significance of Tourism; Definitions and Concepts – Tourism Systems, Visitor, Traveller, and Excursionist– Definition and differentiation; Growth of tourism through different periods.

Unit 2: **(10 Lectures)**

Elements, Nature, Characteristics and Components of Tourism Industry – 5 A's – Introduction, Attraction, Accessibility, Accommodation, Amenities, Activities; Motivations and deterrents for travel.

Unit 3: **(10 Lectures)**

Tourism Marketing: Marketing strategies for Airlines, Tour Operators, Hotels; Effectiveness, role of travel brochure and videos, travel shows, Sales Promotion – techniques and Planning; direct marketing and its Characteristics.

Unit 4: **(10 Lectures)**

Role of Government: Role of Ministry of Tourism in developing and promoting tourism in India; Role of Central and State Government in Promoting Tourism, Tourism Policies in NER with special reference to Assam Tourism.

Suggested Readings:

IATO manual of Tour Operators

Brochures publish by Tourism Departments of states: Rajasthan, Jammu and Kashmir, Kerala, Odisha, Goa, Himachal Pradesh, Uttarakhand

Victor T.C. Middleton: Marketing in Travel and Tourism

V.S. Ramaswamy, S. Namakumari: Marketing Management

Sinha, P.C: Tourism Marketing

Stephen F. Wilt and Luiz Mountinho: Tourism Marketing & Management Handbook

Les Lumsdon: Tourism Marketing:

Vearne, Morrisson Alison: Hospitality marketing

Stephen Pike: Tourism Marketing

COURSE NAME: Marketing Policy Analysis

COURSE CODE: MG-CE-7454

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

Course Objectives:

- *To provide an understanding of marketing policies and strategies in the context of liberalization, globalization, and the evolving competitive business environment.*
- *To enable students to analyze and formulate product, branding, and communication strategies that align with market dynamics and consumer expectations.*
- *To develop managerial competence in planning and implementing integrated marketing approaches, including retail management, e-marketing, and ethical marketing practices.*

Course Learning Outcomes:

CLO 1*: Students will be able to critically evaluate marketing challenges and opportunities arising from globalization and apply demand measurement and forecasting techniques effectively.*

CLO 1:*Students will demonstrate the ability to design and assess product and brand strategies, focusing on differentiation, brand equity, and consumer loyalty.*

CLO 1:*Students will acquire practical insights into integrated marketing communication and retail strategies, including digital and non-store retailing channels, with awareness of ethical considerations in e-marketing.*

Unit 1: **(10 Lectures)**

Marketing challenges in a liberalizing and globalizing India; Holistic marketing concept; the value framework; global marketing environment; measuring demand and forecasting.

Unit 2: **(10 Lectures)**

Product Policies; Differentiation; Challenges in new Product Development; Branding Stategies & Packaging, Role of Brands, Brand Equity, Brand Loyalty, Brand Awareness, Brand Associations, selection, creation & maintaining Associations

Unit 3: **(10 Lectures)**

Importance of Integrated Marketing Communication, developing effective communication; Managing Mass Communications: Advertising, Sales Promotion, Events and Public relations, Personal selling

Unit 4: **(15 Lectures)**

Retail Organisation, Retail Planning Strategic issues in retail, Non store retailing & electronic channels, Market logistics. Direct marketing, Types and benefits, Online advertisement and promotion; Ethical issues in E-marketing.

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Suggested Readings:

1. Philip Kotler, Keller Lane Kevin, Marketing Management, Prentice Hall of India, 2005.
2. Judy Straus, Adel EL-Ansary, Raymond Frost, E-Marketing, Prentice Hall of India, 2004
3. Roger J Best, Market Based Management Strategies fro Growing Customer value an profitability, Prentice Hall of India Pvt Ltd, 2004.
4. Dr. S.L Gupta, Brand Management, Text & Case an Indian Perceptive, Himalayan Publication House, 2000.
5. Coughlan, Anderson, Stern, Ansary, Marketing Channels, Sixth Edition,2006, Pearson Education 10.
6. Badi R.V, Badi N.V,Rural Marketing,2009, Himalaya Publishing House
7. Keller Lane Kevin, Strategic Brand Manager, Building, Measuring and Managing Brand Equity, 2007, Pearson Prentice Hall.

COURSE NAME: Consumer Behaviour

COURSE CODE: MG-CE-8414

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

Course Objectives:

- *To develop an understanding of the concepts, significance, and dynamics of consumer behaviour, emphasizing the relationship between consumer actions and marketing strategies.*
- *To analyze the internal and external factors influencing consumer decision-making, including psychological, personal, social, and cultural determinants.*
- *To enable students to apply consumer behaviour theories and models to design effective marketing strategies, predict consumer responses, and improve customer* satisfaction.

Course Learning Outcomes:

CLO 1: *Students will be able to explain the consumer decision-making process and identify key factors that shape consumer choices in individual and organizational contexts.*

CLO 2: *Students will demonstrate the ability to analyze how demographic, psychological, and socio-cultural variables influence consumer attitudes, motivations, and buying behaviour.*

CLO 3: *Students will apply theoretical models of consumer behaviour to real-life marketing situations, enabling effective segmentation, positioning, and communication* strategies.

Unit 1: **(10 Lectures)**

Consumer Behaviour: Importance and nature of consumer behaviour; Types of consumers and their role; Consumer behaviour and marketing concept; Changing profile of Indian consumers and new consumption patterns; Conducting consumer research: overview of process, complexities and issues.

Unit 2: **(10 Lectures)**

Consumer Decision Making Process: Buying motives; Buying roles; Consumer buying process; Stages and levels of consumer decision making; Business buying behaviour- an overview.

Unit 3: **(15 Lectures)**

Personal Factors Affecting Consumer Behaviour: Demographic characteristics; Family, Family life cycle and consumer decision making; Household influence on consumer buying behaviour; Needs and motivation; Perception; Perceptual mapping and positioning; Value perceptions; Personality: Concept and personality theories; Socio-Cultural Determinants of Consumer Behaviour: Reference group influences; Social class; Understanding cultural and sub-cultural.

Unit 4: **(10 Lectures)**

Models of Consumer Behaviour and Business Buying Behaviour: An overview of contemporary models- Maslow's hierarchy of needs, Economic model, Engel-Kollat-Blackwell model; Deterministic and probabilistic approaches; Contemporary Models of consumer behaviour- The Consumer Decision Journey (CDJ), The Consumer Culture Theory (CCT), The Social Identity Model of Identity Change (SIMIC), The Networked Consumer Model.

Suggested Readings:

1. Blackwell, R. D., Miniard, P. W., & Engel, J. F. (2009). Consumer Behavior. New Delhi: Cengage Learning.
2. Hawkins, D. I., Motherbaugh, D. L., & Mookerjee, A.(2016). Consumer Behavior: Building Marketing Strategies. Chennai: Mc Graw Hill Education (India).
3. Schiffman, L. G., & Kanuk, L. L. (2008). Consumer Behaviour. Prentice Hall.
4. Assael, H. (1994). Consumer Behaviour and Marketing Action. South-Western

COURSE NAME: Rural Marketing

COURSE CODE: MG-CE-8424

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

Course Objectives:

- *To provide an understanding of the concepts, scope, and structure of rural marketing and the unique characteristics that distinguish it from urban markets.*
- *To acquaint students with government initiatives, institutional support, and financial mechanisms that contribute to rural development and marketing.*
- *To develop knowledge of emerging trends in rural marketing, including the role of e-commerce, information technology, and cooperative organizations in transforming rural economies.*

Course Learning Outcomes:

CLO 1. *Students will be able to explain the dynamics of rural markets, including consumer behavior, marketing mix strategies, and infrastructural challenges in rural India.*

CLO 2. *Students will gain the ability to analyze the role of government schemes, banks, cooperatives, and commodity boards in promoting rural entrepreneurship and agricultural marketing.*

CLO 3. *Students will understand and evaluate the impact of digital technologies and e-marketing initiatives like e-Chaupal and Project Shakti on rural marketing and sustainable rural development.*

Unit 1: (15 Lectures)

Introduction to Rural Marketing: Concept, Scope, Nature and Evolution of Rural Marketing, Rural Marketing Strategies-4P's, Rural Infrastructural Facilities – Warehousing, Cold Storage, Logistics. Indian Rural Market: Profile, Rural Vs Urban Market, Scope and Importance of Transportation Networking in rural markets. Challenges and Future of Rural Marketing.

Unit 2: (10 Lectures)

Government Schemes and Roles of Banks in Rural Marketing: Government Schemes: Rural Development Programmes and Schemes of Government, Entrepreneurship Development Programme, Role of Food Corporation of India (FCI), Role of Khadi and Village Industries Commission (KVIC). Role of Banks in Rural Marketing: Role of Agricultural Cooperative Banks, Commercial Banking for Rural Marketing.

Unit 3: (10 Lectures)

Agricultural Marketing: Importance, Prospects and Issues, Role of Cooperatives and Self-Help Groups (SHG) in Rural Marketing. Commodity Boards: Role and Contribution of Commodity Boards in generating revenue to government and employment in rural India.

Unit 4: (10 Lectures)

Recent Trends in Rural Marketing: E- Commerce; Importance of E-Commerce and Impact of E- Marketing on rural consumers. Information Technology: Impact of IT in Agricultural Marketing, E-Chaupal, Project Shakti, Web-casting-online training and guidance to farmers.

Suggested Readings:

1. Rural Marketing – C G Krishnamacharyulu, Lalitha Ramakrishnan – Pearson Education
2. Rural Marketing: Indian Perspective By Awadhesh Kumar Singh Satyaprakash Pandey New age publishers
3. Rural Marketing – U.C.Mathur, excel books, 1/e 4. Indian Rural Marketing Rajagopal Rawat Publishers
4. Pradeep Kashyap and Siddhartha Raut, The Rural Marketing Book (Paperback) 2005, BIZTANTRA,
5. Dogra Balram and Karminder Ghuman, Rural Marketing: Concepts and Practices (Paperback) 2007, Tata McGraw-Hill Publishing Company Ltd.

COURSE NAME: Organisational Behaviour

COURSE CODE: MG-CE-8434

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

Course Objectives:

- *To provide a comprehensive understanding of human behaviour in organizations, including individual, group, and organizational processes that influence performance and effectiveness.*
- *To develop insights into personality, perception, motivation, leadership, and group dynamics, enabling students to analyze and manage behavioural issues in organizational settings.*
- *To equip students with skills to handle contemporary challenges such as workforce diversity, ethical decision-making, organizational change, and leadership in a globalized and technologically driven environment.*

Course Learning Outcomes:

CLO 1: *Students will be able to explain and apply major theories and concepts of organisational behaviour, including personality, perception, motivation, and leadership, in real workplace contexts.*

CLO 2: *Students will develop the ability to analyse individual and group dynamics, enhancing interpersonal relations, teamwork, and decision-making effectiveness in organizations.*

CLO 3: *Students will demonstrate an understanding of contemporary OB challenges, such as managing diversity, organizational culture, ethics, and change, and propose strategies for effective organizational development.*

Unit 1: (15 Lectures)

Introduction to organisational behaviour: Organisation Behaviour Framework; Personality, and Attribution-Personality and attitude- Culture and Personality- Personality theories- Big Five Personality factors, Locus of Control-emotional intelligence, individual's personality and work place, organisational socialisation. Perception- Social Perception and Perceptual Selectivity- Perceptual Errors; Learning, Learning theories - Classical Conditioning Theory, Operant Conditioning Theory, Social Cognitive Theory, Learning Organisation; Attitude and Values.

Unit 2: (10 Lectures)

Motivation: Early and contemporary theories and its applicability in organisation, motivation at work-design, traditional and modern approach motivating through job design, Motivation by empowerment goal setting and performance.

Unit 3: (10 Lectures)

Leadership: Trait, behavioural, and contingency theories; - Leadership Styles- Emerging issues in leadership- Creating and Building- Leader's Role in reinforcing culture- - stages- challenges to develop cohesive culture. Organisational change and development; organisational culture and climate; Power and Politics.

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Unit 4: **(10 Lectures)**

Group Dynamics: Group behaviour and norms, group decision making, Group Formation- stages of group development, Group effectiveness Cohesiveness, Group think, Work teams in modern work place, Common Threat to Group Effectiveness, Managing Culturally Diverse Group.

Suggested Readings:

1. Organizational Behaviour, 9th Ed. - Stephen Robbins.
2. Human Behaviour at work - Davis and Newstorm
3. Organizational Behaviour - Uma Sekaran
4. Organizational Behaviour - Jit S.Chandran
5. Human Relations & Organizational Behaviour - R.S.Dwivedi
6. Organizational Behaviour - McShane
7. Organisational Behaviour Text and Cases- Kavita Singh.

COURSE NAME: Management of Financial Services

COURSE CODE: MG-CE-8444

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

Course Objectives:

- *To provide an understanding of the structure, functions, and management of key financial services such as banking, insurance, capital markets, and credit rating.*
- *To develop analytical skills to evaluate risk management practices, customer relationship management, and regulatory frameworks governing financial institutions.*
- *To equip students with practical knowledge of financial service operations and instruments, enabling informed decision-making in professional financial settings.*

Course Learning Outcomes:

CLO 1:*Explain the concepts, functions, and management processes of major financial services, including banking and insurance.*

CLO 2:*Analyse the mechanisms of capital market operations and evaluate instruments such as hire purchase, hypothecation, pledge, and mortgage.*

CLO 3: *Assess the significance and methodology of credit rating, and apply knowledge of risk and regulatory practices to financial service management.*

Unit 1: **(15 Lectures)**

Management of Banking Services: Concept of Bank- Development of Banking in India, Types of Banks and their functions, Market Players, Retail Vs. Business Banking, Customer Relationship Management, Customer satisfaction, Asset and Liability Management in Banks, Recovery Management, Risk Management in Banks-Basel Norms.

Unit 2: **(10 Lectures)**

Management of Insurance Services: Concept of Insurance- Insurance Business in India, Life and Non-life Insurance, Important aspects of Insurance- Actuary, Underwriting, PoS, Claim Management, Marketing and Distribution channel- Agents, Brokers, Direct selling, Bancassurance, Risk Management in Insurance, Regulation of Insurance Business- IRDA.

Unit 3: **(10 Lectures)**

Capital Market Services: Hire Purchase- Meaning and Features of Hire Purchase System – Hire purchase Agreement –Hire purchase and Sale, Hire Purchase and Instalment, Hypothecation- Meaning and Features of Hypothecation, Pledge-Meaning and Features of Pledge, Mortgage- Meaning and Features of Mortgage.

Unit 4: **(10 Lectures)**

Credit Rating Services: Concept of Credit Rating- its significance, Rating Process-Types of Ratings: Formal Rating Vs. Shadow Rating, Debt Rating, Equity Rating, Country Risk Rating, Methodology- Rating Parameters, Credit Rating Agencies in India, Symbols and Implications, Registration of Credit Rating Agencies.

The linked image cannot be displayed. The file may have been moved, renamed, or deleted. Verify that the link points to the correct file and location.

Suggested Readings:

1. Wirtz Jochen, Lovelock Christoper, Services Marketing: People Technology Strategy, Pearson Education,9e,2022.
2. Mathur, SP,Mathur, Nishu, Service Marketing, New Age International (P) Ltd Publishers. 1e, 2018
3. Valarie A. Zeithaml, Mary Jo Bitner, Dwanye D. Gremler , Ajay Pandit, Services Marketing - Integrating Customer Focus Across the Firm, McGraw Hill Education ,2018.
4. K. Douglas Hoffman, John E.G. Bateson, Services Marketing Concepts Strategies & Cases, Cengage Learning ,5e, 2017.
5. S. Shajahan, Services Marketing: Himalaya Publishing House. 2017.
6. John E.G. Bateson, K. Douglas Hoffman: Services Marketing, Cengage Learning, 4e, 2012.

COURSE NAME: Project Planning and Formulation

COURSE CODE: MG-CE-8454

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

Course Objectives:

- *To familiarize students with the fundamental concepts, scope, and significance of project management, emphasizing systematic planning, analysis, and execution of projects.*
- *To develop analytical and managerial skills for project identification, selection, and evaluation, including market, technical, economic, and financial feasibility studies.*
- *To enable students to apply project planning, scheduling, implementation, and control techniques, ensuring timely completion, effective resource utilization, and performance evaluation.*

Course Learning Outcomes:

CLO 1:*Students will be able to understand and apply the principles of project management, including project identification, formulation, and feasibility analysis.*

CLO 2:*Students will acquire skills in resource planning, scheduling, and implementation control, using tools such as project management information systems (PMIS).*

CLO 3:*Students will be capable of evaluating project performance, managing transition from project to operation, and preparing project reports with appropriate review and termination processes.*

Unit 1: **(10 Lectures)**

Project Management – Meaning and scope, Need of project management; Project Analysis and Selection – Identification of investment opportunities, project initiation, Market and Demand Analysis, Technical Analysis, Economic and Financial Analysis.

Unit 2: **(10 Lectures)**

Project Planning & Scheduling – Planning Resources, Planning of Physical Resources, Planning of Human Resources, Planning Financial Resources; Implementation and Control – Project Management Information System (Basic Concept)

Unit 3: **(10 Lectures)**

Project Completion and Evaluation- Integrated Project Management Control System, managing Transition for project to operation, project completion and evaluation, project review.

Unit 4: **(15 Practical)**

Submission of Project

Suggested Readings:

1. Project Planning, Analysis, Selection Implementation and Review by Prasanna Chandra, Tata McGraw Hill, New Delhi.
2. Fundamentals of Project Management by P Lewis, AMACOM Div, American Management Association.
3. Project Management – A Systems Approach to Planning and Controlling by Harold Kerznor, Pearson Education Inc.
4. Project Management and Control by Narendra Singh, Himalaya Publishing House, Mumbai.

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MINOR

Programme Specific Outcome of Bachelor of Commerce – Management Minor

PSO No.	Name	Outcome
PSO–1	Dynamic Career Opportunities	With expertise in strategic decision making, leadership, and team management, graduates can pursue careers in various sectors such as consulting, human resources, operations management, and general management roles across industries.
PSO–2	Entrepreneurial Ventures	Equipped with an entrepreneurial mindset, graduates can venture into starting their own businesses or working in start-ups, where they can identify opportunities, manage risks, and innovate to create sustainable business solutions.
PSO–3	Executive Leadership Roles	Graduates with strong communication skills and strategic decision-making abilities are well-suited for executive leadership roles such as CEOs, directors, or senior managers, where they can lead organizations towards achieving their goals.
PSO–4	Management Consulting	With the ability to analyze complex business situations and formulate strategic plans, graduates can pursue careers in management consulting firms, offering strategic advice to organizations seeking to improve their performance and competitiveness.
PSO–5	Global Opportunities	Effective communication skills and financial acumen make graduates well-prepared for international roles in multinational corporations, where they can contribute to global business strategies and operations.

LIST OF COURSES:

Semester	Course Name	Course Code
1	Business Organisation	MG – MN – 1114
2	Entrepreneurship	MG – MN – 2114
3	Business Statistics	MG – MN – 3214
4	Business Mathematics	MG – MN – 4214
5	Business Economics	MG – MN – 5314
6	Corporate Governance	MG – MN – 6314
7	Business Environment	MG – MN – 7314
8	Managerial Economics	MG – MN – 8314

Course Learning Outcome (CLO)

Semester	Course Name & Code	Course Learning Outcome (CLO)	
1	Business Organisation MG – MN – 1114	CLO - 01	Understand different business organization types and their global significance.
		CLO - 02	Assess foreign market strategies, MNCs, joint sectors, and franchising for strategic implications.
		CLO - 03	Make informed decisions on business combinations, mergers, and acquisitions, considering enterprise dynamics and survival strategies.
2	Entrepreneurship MG – MN – 2114	CLO - 01	Develop a solid grasp of entrepreneurship fundamentals, including the importance of creativity and innovation in entrepreneurial endeavours.
		CLO - 02	Acquire the ability to critically evaluate Entrepreneurship Development Programs (EDPs), including their objectives, effectiveness, and content, as well as recognizing the roles of promoting institutions.
		CLO - 03	Gain awareness of venture capital financing and its impact on entrepreneurial ventures, while also understanding the broader socio-economic implications of entrepreneurship and the significance of government support.
3	Business Statistics MG – MN – 3214	CLO - 01	Make use of Mean, Media and Mode;
		CLO - 02	Use co-relation and Regression Analysis;
		CLO - 03	Estimate trends based on time series data, Index Numbers and Time Series Analysis.

4	Business Mathematics MG – MN – 4214	CLO - 01	Development ofcritical thinking and problem-solving skills through exercises and applications involving matrices and determinants;
		CLO - 02	Application of linear programming techniques to various business domains such as production planning, resource allocation, transportation, and inventory management. .
5	Business Economics MG – MN – 5214	CLO - 01	After completion of this course students will be able to understand the concepts of production, consumption and overall structure of the firms.
6	Corporate Governance M G – MN – 6214	CLO - 01	Demonstrate a comprehensive understanding of corporate governance theories, models, and reforms through analysis of case studies and practical applications.
		CLO - 02	Apply ethical frameworks and practices to business scenarios, showcasing the ability to recognize and address ethical dilemmas in corporate settings.
		CLO-03	Evaluate the role of CSR in corporate sustainability and governance, evidenced through project work, presentations, and discussions on CSR models and standards.
7	Business Environment M G – MN – 7314	CLO - 01	Explain the nature and scope of the business environment and analyse how environmental factors influence business operations.
		CLO - 02	Evaluate the impact of government policies and global changes on business.
		CLO - 03	Develop awareness about current issues in the Indian and global business environment.
8	Managerial Economics M G – MN – 8314	CLO - 01	Apply incremental and marginal analysis, discounting principles, and time value of money concepts in managerial decisions.

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		CLO - 02	Conduct cost estimation, profit planning, evaluate and implement different pricing strategies for products and services across various market structures.
		CLO - 03	Integrate economic theories and tools to support business forecasting, optimization, and strategic planning.

Mapping of Programme Outcome (PO) and Course Learning Outcome (CLO):

Attributes: Co-relation Levels

"1" : Minimum Co-relation
"2" : Moderate Co-relation
"3" : Maximum Co-relation
"-" : No Co-relation

Course code	CLO	Programme Outcome							
		CPO 1	CPO 2	CPO 3	CPO 4	CPO 5	CPO 6	CPO 7	CPO 8
MG- MN-1114	CLO 1	2		2		1	2		
	CLO 2	2					2	2	
	CLO 3			2		1	2		
MG- MN-2114	CLO 1	2							
	CLO 2	2	2	2		2	2		2
	CLO 3		2	2	1		2		
MG - MN-3214	CLO 1	3							
	CLO 2							2	
	CLO 3			3			3		
MG-MN-4214	CLO 1	3					1		
	CLO 2			3			3		
MG-MN-5214	CLO 1					2			
MG-MN-6214	CLO 1	2							
	CLO 2								3
	CLO 3				3				2
MG-MN-7314	CLO 1	3				2	1	1	
	CLO 2					2	2	2	
	CLO 3					1			
MG-MN-8314	CLO 1	2					1		3
	CLO 2	1		2			1	2	
	CLO 3	1	2				1	1	

Mapping of Programme Specific Outcome (PSO) and Course Learning Outcome (CLO)

Attributes: Co-relation Levels

"1" : Minimum Co-relation
"2" : Moderate Co-relation
"3" : Maximum Co-relation "-"
: No Co-relation

Course code	CLO	Programme Specific Outcome				
		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
MG- MN-1114	CLO 1			2		
	CLO 2			2		
	CLO 3			2		
MG- MN-2114	CLO 1			2		
	CLO 2			2		
	CLO 3			2		
MG - MN-3214	CLO 1					1
	CLO 2		1			
	CLO 3				3	
MG-MN-4214	CLO 1				2	
	CLO 2	2	2		2	
MG-MN-5214	CLO 1	2				
MG-MN-6214	CLO 1	2	2	2		
	CLO 2		2			
	CLO 3				2	
MG-MN-7314	CLO 1		1		1	
	CLO 2	2	2			1
	CLO 3	1	1	3	2	1
MG-MN-8314	CLO 1					1
	CLO 2		2			3
	CLO 3	1	1	3	2	

COURSE NAME: Business Organisation

COURSE CODE: MG-MN-1114

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

Course Objectives:

- *To explore the types, features, and significance of business organizations including foreign market strategies, MNCs, joint sectors, and franchising.*
- *Analyze micro, small, and medium enterprises (MSMEs), virtual and learning organizations, and their implications.*
- *Evaluate business combinations, mergers, and acquisitions policies, and theoretical frameworks for enterprise establishment and optimization.*

Course Learning Outcomes:

- **CLO 1:** *Understand different business organization types and their global significance***.**
- **CLO 2:** *Assess foreign market strategies, MNCs, joint sectors, and franchising for strategic implications.*
- **CLO 3:** *Make informed decisions on business combinations, mergers, and acquisitions, considering enterprise dynamics and survival strategies.*

Unit 1: **(15 Lectures)**

Business organization – Meaning, type, features and importance; Foreign market entry strategies; MNC's – Features, forms, advantage and limitations; Joint sector – features and instruments; Franchising – forms, merits and demerits.

Unit 2: **(15 Lectures)**

Micro enterprise, small and, medium enterprise – meaning and features, micro enterprise v/s small enterprise. Virtual and learning organization – concept, meaning and features.

Unit 3: **(15 Lectures)**

Business combination – Causes, types and forms; Merger and acquisition policies in India; Setting up a new enterprise (Max Weber and Sargent Florence); Optimum firm, survival of small business.

Suggested Readings –

1. Business Organization and Management" by T. R. Banga and Shri C. L. Arora
2. Business Organization and Management" by Y. K. Bhushan
3. Foreign Market Entry Strategies" by J. Scott Armstrong and John S. Hull
4. Multinational Business Finance" by David K. Eiteman, Arthur I. Stonehill, and Michael H. Moffett
5. Franchising: Pathway to Wealth Creation" by Robert L. Mendelsohn and Robert J. Lewis

COURSE NAME: Entrepreneurship

COURSE CODE: MG-MN-2114

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

Course Objectives:

- *Understand key concepts, functions, and types of entrepreneurships, emphasizing the importance of creativity and innovation.*
- *Analyse the objectives, effectiveness, and content of EDPs, along with the role of promoting institutions.*
- *Explore venture capital financing, its types, and its role in entrepreneurial ventures, while also understanding the socio-economic impact of entrepreneurship and government support.*

Course Learning Outcomes:

- **CLO 1:** *Develop a solid grasp of entrepreneurship fundamentals, including the importance of creativity and innovation in entrepreneurial endeavours.*
- **CLO 2:** *Acquire the ability to critically evaluate Entrepreneurship Development Programs (EDPs), including their objectives, effectiveness, and content, as well as recognizing the roles of promoting institutions.*
- **CLO 3:** *Gain awareness of venture capital financing and its impact on entrepreneurial ventures, while also understanding the broader socio-economic implications of entrepreneurship and the significance of government support.*

Unit 1: **(15 lectures)**

Entrepreneurship – Meaning, concepts of entrepreneurship, Nature, functions and significance, Qualities of an entrepreneur, Types of entrepreneur – meaning, characteristics; Traits of successful entrepreneurs (case studies); Creativity and innovation in entrepreneurship; Entrepreneurship vs. intrapreneurship.

Unit 2: **(10 lectures)**

Promotion of new ventures - New Venture: Meaning, characteristics of new venture, stages in promotion of new venture; Registration of new ventures: legal formalities and documents; Feasibility analysis of new venture development; Preparation of a business plan & business proposal.

Unit 3: **(10 lectures)**

Growth of entrepreneurship in India: Growth in MSME, growth in service based enterprise, growth in agri-based enterprises. Role of entrepreneurs in socio- economic development; Entrepreneurship in North east India with special reference to Assam.

Unit 4: **(10 lectures)**

EDP – Concept, objectives, importance, target groups; Course content in EDP, Measurement of effectiveness of EDP, Institutions involved in the promotion of EDP. Venture capital- Concepts & types, Venture capital finance in India, Role of government in entrepreneurship development.

Suggested readings –

1. "Entrepreneurship: Theory, Process, and Practice" by Donald F. Kuratko and Richard M. Hodgetts
2. "Entrepreneurship: Successfully Launching New Ventures" by Bruce R. Barringer and R. Duane Ireland

COURSE NAME: Business Statistics
COURSE CODE: MG - MN - 3214
Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

Course Objectives:

The objectives of the Course are to help the learners in understanding various statistical concepts like Classification and Tabulation, correlation and regression, probability and various distribution time series data etc. which are frequently use in business data analysis and research.

Course Learning Outcome:

CLO 1:*Make use of Mean, Media and Mode*

CLO 2:*Use co-relation and Regression Analysis*

CLO 3:*Estimate trends based on time series data, Index Numbers and Time Series Analysis.*

Unit 1: Introduction of Statistics (8 Lectures)

Introductory Concepts of Statistics: Meaning and definition of Statistics, various types of data, scope, Functions, and limitations of Statistics, Distrust of statistics, collection of data(primary and secondary), schedules and questionnaire drafting and requisite of a good questionnaire, census versus sampling their merits and demerits.

Statistical Representation of Data: Diagrammatic representation of data, Frequency distribution, Graphical representation of Frequency Distribution, Bar Diagrams, Pie chart, Histogram, Frequency polygon, Ogive etc.

Unit 2: Measures of Central Tendency and Dispersion (10 Lectures)

a) Measures of Central Tendency

i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.
ii. Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles).

b) Measures of Dispersion

Measures of Variation: absolute and relative, Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance, Coefficient of variation.

Unit 3: Probability and Probability Distributions (8 Lectures)

Theory of Probability, Calculation of probability, Addition and multiplication laws of probability (Proof not required), Mathematical expectation and variance of a random variable, probability distribution of a random variable.

Binomial distribution, Poisson distribution and Normal distribution, (Proof not required) basic application and properties (simple cases only).

Unit 4: Correlation and Regression Analysis **(8 Lectures)**

Correlation Analysis: meaning of correlation, Scatter diagram, karl Pearson's co-efficient of correlation and spearman's rank correlation. Calculation and properties (proof not required).

Regression Analysis: Principle of Least Squares and Regression lines, Regression equations and estimation, properties of Regression coefficients (proof not required), Relationship between Correlation and Regression coefficients

Unit 5: Time Base Data **(8 Lectures)**

Time Series: Components of time series, finding trend by moving average method and method of least squares.

Unit 6: Sampling **(3 Lectures)**

Sampling: Populations and samples, Parameters and statistics, Sampling methods, simple random sampling, stratified sampling, systematic sampling, judgement sampling

RECOMMENDED BOOKS:

1. Business Mathematics by Dr. Padmalochan Hazarika.
2. Business Mathematics by Manoj Kumar Bhowal.
3. Latest Edition of text books may be used.

COURSE NAME: Business Mathematics

COURSE CODE: MG - MN - 4214

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

Course Objectives:

The objectives of the Course are to help the learners in understanding various mathematical concepts like Matrices and Determinants, Set Theory and Logarithms, Mathematics of Finance, etc. which are frequently use in business and economic situations.

- *Use of simple calculator is allowed.*
- *Proof of theorems/ formulate are not required.*
- *Trigonometric functions are not to be covered.*

Course Learning Outcome:

CLO 1:*Development of critical thinking and problem-solving skills through exercises and applications involving matrices and determinants*

CLO 2:*Application of linear programming techniques to various business domains such as production planning, resource allocation, transportation, and inventory management.*

Unit 1: Matrices and Determinants **(10 Lectures)**

Definition of Matrix, Types of Matrices, Algebra of Matrices, Matrix operation, Determinant of a square Matrix, Minors and Co-factors, Evaluation of determinants up to 3rd order (Properties of determinants to be excluded), Adjoint of Matrix, Inverse of Matrix, Solving a set of linear equations using Cramer's rule.

Unit 2: Set Theory **(6 Lectures)**

Sets: Concept of sets, the empty set, Finite and Infinite set, Equal and Equivalent set, Subsets, power set, Universal set, Venndiagram complement of a set, Set Operations.

Unit 3: Sequence and Series **(6 Lectures)**

Arithmetic progression and series, geometric progression and series, summation of A.P and G.P series.

Unit 4: Differential Calculus and Integral Calculus **(10 Lectures)**

Constant and variables, Functions, Limit, Differentiability and differentiation, Derivatives (first and second order derivatives).

Integration of simple functions properties of integrals, methods of integration, integration by substitution (simple cases only).

Unit 5: Mathematics of Finance **(8 Lectures)**

a) Concept of simple and compound interest, solution of related problems

b) Share: concept of share, face value, market value, equity share, preferential shares, dividend, bonus shares, simple example only.

c) Profit, loss and discount

d) Ratio and proportion(simple cases only)

Unit 6: Linear Programming **(5 Lectures)**

Meaning, Basic Assumptions of LPP, Applications of LPP, Limitations of LPP, formation of LPP of two variables, Graphical solution of LPP involving two variables.

Suggested readings:

1. Business Mathematics by Dr. Padmalochan Hazarika.
2. Business Mathematics by Manoj Kumar Bhowal. Latest Edition of text books may be used.

COURSE NAME: Business Economics

COURSE CODE: MG - MN - 5214

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

Course Objectives:

To enable the students to become familiar with how business uses economic theory and quantitative techniques to make decisions.

Course Learning Outcome:

CLO 1: *After completion of this course students will be able to understand the concepts of production, consumption and overall structure of the firms.*

Unit 1: Introduction **(Lectures 4)**

Meaning of an Economy; the problem of scarcity and choice; Central problems of an Economy, Production Possibility Curve; Circular flow of Economic activities.

Unit 2: Consumer's Behavior **(Lectures 7)**

Concept of utility- cardinal and ordinal, Law of Diminishing marginal utility; Indifference curve and Indifference map; Budget set and Budget line; Consumer's equilibrium; Revealed preference theory.

Unit 3: Demand, Supply and Market equilibrium **(Lectures 12)**

Demand- Meaning, Determinants, Demand Schedule, Demand Curve, Law of Demand, Derivation of Market Demand, Expansion and Contraction of Demand curve, Shift in Demand Curve.

Supply- Meaning, Supply Schedule, Supply Curve, Law of Supply, Movement along and Shift in Supply Curve.

Concept of Elasticity, Methods for measuring Elasticity of Demand and Supply.

Unit 4: Producer's Behavior **(Lectures 10)**

Production function in short run and long run, Isoquant; Isocost line; Law of Variable Proportion.

Concepts of Cost, Fixed cost and Variable cost, Opportunity cost, Sunk cost, Cost curves, Relationship between TC, TFC and TVC; Economies of Scale.

Concepts of Revenue, Revenue curves, Relationship between AR and MR.

Unit 5: Market structures **(Lectures 12)**

Classification of markets-

Perfect competition- features, market equilibrium.

Monopoly- features, market equilibrium, effect of changes in imposition of taxes.

Monopolistic competition- features, market equilibrium, excess capacity.

Oligopoly- features, prisoner's dilemma.

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RECOMMENDED BOOKS:

1. Principles of Microeconomics – H.L Ahuja
2. Microeconomics (8th edition) - Pearson

COURSE NAME: Corporate Governance

COURSE CODE: MG - MN - 6214

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

Course Objectives:

- *Understand the foundational concepts and theories of corporate governance, business ethics, and corporate social responsibility (CSR).*
- *Analyze major corporate scandals and failures to identify common governance problems and evaluate the importance of codes and standards in governance.*
- *Develop knowledge of CSR principles, including its relationship with business ethics and governance, and comprehend the CSR provisions under the Companies Act 2013.*

Course Learning Outcome :

CLO 1:*Demonstrate a comprehensive understanding of corporate governance theories, models, and reforms through analysis of case studies and practical applications.*

CLO 2: *Apply ethical frameworks and practices to business scenarios, showcasing the ability to recognize and address ethical dilemmas in corporate settings.*

CLO 3: *Evaluate the role of CSR in corporate sustainability and governance, evidenced through project work, presentations, and discussions on CSR models and standards.*

Unit 1: **(15 Lectures)**

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

Unit 2: **(15 Lectures)**

Business Ethics - Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement

Unit 3: **(15 Lectures)**

Corporate Social Responsibility (CSR)- Concept & objectives, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR.

RECOMMENDED BOOKS:

1. Corporate Governance: Principles, Policies, and Practices" by Bob Tricker
2. "Corporate Governance: Theory and Practice" by Dr. R. I. Tricker
3. "International Corporate Governance: A Comparative Approach" by Thomas Clarke and Douglas Branson
4. "The Handbook of Board Governance: A Comprehensive Guide for Public, Private, and Not-for Profit Board Members" by Richard Leblanc and James Gillies

COURSE NAME: Business Environment

COURSE CODE: MG - MN - 7314

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

Course Objectives:

- *Understand the various internal and external factors affecting business decisions.*
- *Analyse the impact of economic, political, social, and technological environments on business.*
- *Enable students to identify opportunities and challenges in the Indian business environment.*

Course Learning Outcomes:

- **CLO 1**: *Explain the nature and scope of the business environment and analyse how environmental factors influence business operations.*
- **CLO 2**: *Evaluate the impact of government policies and global changes on business.*
- **CLO 3:** *Develop awareness about current issues in the Indian and global business environment.*

Unit 1: **(5 Lectures)**

Introduction to Business Environment: Meaning, Scope, Nature, and Importance of Business Environment; Types- Internal and External Environment; Business Environment in business decision making.

Unit 2: **(12 Lectures)**

Economic Environment: Meaning; Components of Economic Environment- GDP, Inflation, Unemployment, Income distribution, interest rates; Economic Systems- Capitalism, Socialism, Mixed Economy; Economic Policies- Industrial Policy, Fiscal Policy, Monetary Policy; Liberalization, Privatization and Globalization; Economic Planning in India; Recent Economic Reforms and their Impact on Business.

Unit 3: **(14 Lectures)**

Legal and Cultural Environment:

Legal Environment- Meaning and Components of Legal Environment; Major Laws Affecting Business in India: Companies Act 2013, Consumer Protection Act 2019, Competition Act 2002, FEMA 1999, Labour Laws, Environmental Protection Act 1986 3 Regulatory Institutions: SEBI, RBI, CCI, MCA, Role of Judiciary.

Cultural Environment- Meaning and Components of Cultural Environment; Socio-Cultural Factors Influencing Business- Values, Beliefs, Attitudes, Lifestyles, Work Ethics, Gender Issues 3 Cross-Cultural Management and Indian Cultural Context in Business.

Unit 4: **(14 Lectures)**

Case Study Analysis:

Indian Business Environment- Case Studies on LPG impact, CSR Practices, Start-ups (like Infosys, Maruti Suzuki, Tata Group, ITC, Zomato, Byju’s) and Environmental Challenges Business Environment in Assam-

Overview of Economy and Industrial Policy;

Case Studies: Tea Industry, Micro Enterprises, AIDC, Kaziranga Tea, Assam Gas Company;

Future Prospects: Start-up Assam, Industrial Development Scheme (IDS), Assam Industrial & Investment Policy 2023.

Suggested Readings:

1. Francis Cherunilam – Business Environment: Text and Cases
2. K. Aswathappa – Essentials of Business Environment
3. Adhikari, M. – Economic Environment of Business
4. Paul, Justin – Business Environment: Text and Cases
5. Shaikh & Saleem – Business Environment

COURSE NAME: Managerial Economics

COURSE CODE: MG - MN - 8314

Total Credits: 4 (Theory: 3 + Practical/Tutorial: 1)

Course Objectives (COs):

- *To introduce the fundamental concepts, nature, and scope of managerial economics and its role in business decision-making.*
- *To analyze cost and profit behaviour for managerial applications and To understand various pricing strategies and their application under different market conditions and risk environments.*
- *To develop decision-making skills under risk and uncertainty using analytical tools for effective business planning, forecasting, and optimization.*

Course Learning Outcomes (CLOs):

- **CLO 1:** *Apply incremental and marginal analysis, discounting principles, and time value of money concepts in managerial decisions.*
- **CLO 2:** *Conduct cost estimation, profit planning, evaluate and implement different pricing strategies for products and services across various market structures.*
- **CLO 3:** *Integrate economic theories and tools to support business forecasting, optimization, and strategic planning.*

Unit I: **(Lectures: 10)**

Introduction to Managerial Economics- Nature, scope, and function of managerial economics; Objectives of the firm: profit optimization, sales optimization; Fundamental concepts: incremental and marginal analysis, discounting principle, time value of money and economic optimization; Role of managerial economics in business planning.

Unit II: **(Lectures: 12)**

Cost and Profit Analysis- Managerial uses of cost: cost estimation and forecasting; Cost control and cost reduction techniques; Break-even analysis and its applications in managerial decision-making; Profit management: profit planning and measurement, profit policies.

Unit III: **(Lectures: 13)**

Pricing in various stages of life cycle of a product-Pricing under different types of market; Pricing under uncertainty and risk; Advanced pricing practices: peak-load pricing, transfer pricing, two-part tariff, and multi-product pricing; Strategic pricing: cost-plus pricing, entry deterrent pricing, and predatory pricing; Pricing in regulated markets and public utility pricing.

Unit IV: **(Lectures: 10)**

Decision-Making under Risk and Uncertainty- Decision-making environment: certainty, risk, and uncertainty; Expected value approach, decision trees, and risk analysis; Managerial decisions under uncertainty: sensitivity analysis and simulation techniques; Role of information and learning curves in decision-making, Business cycle.

Suggested Readings:

1. D.M. Mithani, Managerial Economics: Theory and Applications, Himalaya Publishing House, 8th Edition, 2017.
2. Mark Hirschey, Managerial Economics: An Integrative Approach, Cengage Learning, 2008.
3. D.N. Dwivedi, Managerial Economics, Vikas Publishing House, 7th Edition, 2009.
4. Dominick Salvatore, Managerial Economics, Oxford University Press, 6th Edition, 2008.
5. Craig H. Peterson, W. Cris Lewis & Sudhir K. Jain

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SKILL ENHANCEMENT COURSE (SEC)

Programme Specific Outcome of Bachelor of Commerce - Skill Enhancement Course

PSO No.	Name	Outcome
PSO–1	Knowledge Base	a. Provides fundamental computing knowledge and empower the use of office productivity tools. b. Familiarizes students with E-commerce infrastructure like electronic payment, internet marketing, electronic fund transfer, etc. which are popular fields used in today's digital age. c. Provides exposure to affordable advertising and marketing of products, business writing, presentation of reports and as well as fostering faster buying process. d. Know the difference between E-filing and regular off line filing of Income tax returns and understand the circumstances when E-filing is mandatory and affordable. e. To understand the concept of advance payment of tax and tax deduction at source and develop the ability of E-filing of returns and TDS returns.
PSO–2	Career Development	a. Develop students for interviews and group discussions to cater to the needs of employability. b. Enhances and develops students for fulfilling the needs of the corporate world.
PSO–3	Ethical and legal perspective	The programme will help the students to relate E-commerce technologies such as of electronic media.
PSO–4	Technical Skills	Familiarizing students with knowledge of website designing for launching E-commerce websites, hypertext links, text formatting, outsourcing and inhouse development of website.
PSO–5	Cyber Security	Graduates will understand the risks around cyber security when trading and doing online business and understand how to protect online business, keeping accounts secure and aware of cyber-crime.

Basic Syllabus Structure of SEC

Semester	Course Name	Course code
1	E-COMMERCE	CM – SE – 1113
2	COMMUNICATION SKILL FOR MANAGERS	CM – SE – 2113
3	E-FILING OF RETURNS	CM – SE – 3213

Course Learning Outcome - Skill Enhancement Course (SEC)

Semester	Course Name & Code	Course Learning Outcome (CLO)	
1	E-COMMERCE CM-SE-1113	CLO - 01	After completion of this course students will be able to understand the basic concepts and principles related to application of technology in business environment.
2	COMMUNICATION SKILL FOR MANAGERS CM-SE-2113	CLO - 01	Communication Proficiency: Gain competence in various communication methods and principles, enhancing managerial effectiveness.
		CLO - 02	Non-Verbal Communication Mastery: Master non-verbal cues for improved interpersonal communication and leadership presence.
		CLO - 03	Effective Meeting Management: Acquire practical skills for organizing and leading meetings, facilitating successful collaboration and decision-making.
3	E-FILING OF RETURNS CM-SE-3213	CLO - 01	To know the difference between e-filing and regular filing of Income Tax Return and understand the circumstances when efiling is mandatory.
		CLO - 02	To understand the basic process of computing taxable income and Tax liability and know about various types of Income Tax return forms.
		CLO - 03	To become aware of basic framework and structure of GST, including the meaning of Input Tax Credit and the process of its utilization.
		CLO - 04	To know about various types of GST returns and their filing.

MAPPING OF COURSE LEARNING OUTCOME AND PROGRAMME OUTCOME

Attributes: Correlation Levels
"3": Maximum Correlation
"2": Moderate Correlation
"1": Minimum Correlation
" ": No correlation

Course code	CLO	PROGRAMME OUTCOME							
		CPO 1	CPO 2	CPO 3	CPO 4	CPO 5	CPO 6	CPO 7	CPO 8
CM- SE-1113	CLO 1					2		2	
CM- SE-2113	CLO 1		2						
	CLO 2		2						
	CLO 3						3		
CM-SE-3213	CLO 1	2					1		
	CLO 2	2					1		
	CLO 3	2							
	CLO 4	2							

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MAPPING OF COURSE LEARNING OUTCOME AND PROGRAMME SPECIFIC OUTCOME

Attributes: Correlation Levels
"3": Maximum Correlation
"2": Moderate Correlation
"1": Minimum Correlation "
": No correlation

Course code	CLO	Programme Specific Outcome				
		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CM- SE-1113	CLO 1	3	2	3	2	3
CM- SE-2113	CLO 1	3	3			
	CLO 2	3				
	CLO 3	3	2			
CM-SE-3213	CLO 1	3				
	CLO 2	3				
	CLO 3	3	2			
	CLO 4	3				

COURSE NAME: E-Commerce

COURSE CODE: CM - SE - 1113

Total Credits: 3 (Theory: 2 + Practical/Tutorial: 1)

Course Objective:

To enable the students to become familiar with the mechanism of conducting business transactions electronic means.

Course Learning Outcome:

CLO – 01 :*After completion of this course students will be able to understand the basic concepts and principles related to application of technology in business environment*

Unit 1: Introduction: **(10 lectures)**

Meaning, nature, concepts, advantages, disadvantages, and reasons for transacting online, types of Ecommerce, E-commerce business models (introduction, key elements of a business model and categorizing major E- commerce business models), forces behind e-commerce, e-commerce applications in various industries like: banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features)

Website designing: introduction to HTML, tags and attributes, text formatting fonts, hypertext links, tables, images, lists, forms, frames, cascading style sheets

Unit 2: IT Act 2000 and Cyber crimes: **(10 lectures)**

IT Act 2000 and Cyber Crimes: IT Act 2000: definition, digital signature, electronic governance, acknowledgement and dispatch of electronic records, regulation of certifying authorities, digital signatures certificates, duties of subscribers, penalties and adjudication, offences and cyber-crimes.

Unit 3: E- payment system: **(10 lectures)**

Models and methods of e-payments (debit card, credit card, smart cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Case studies: case studies on common e-commerce and e-payment platforms (PayPal, Amazon, India MART, WhatsApp Business etc.)

RECOMMENDED BOOKS:

1.E- Commerce by Sushil Bharadwaj and Puneet Kumar

COURSE NAME: Communication Skill for Managers
COURSE CODE: CM-SE-2113
Total Credits: 3 (Theory: 2 + Practical/Tutorial: 1)

Course Objectives:

- *Understand the significance, types, process, and principles of effective communication in management.*
- *Learn about personal appearance, body language, visual aids, and dyadic communication for effective managerial communication.*
- *Develop skills for conducting meetings, seminars, and conferences, including agenda preparation, speech regulation, and negotiation techniques.*

Course Learning Outcome:

CLO – 01: *Communication Proficiency: Gain competence in various communication methods and principles, enhancing managerial effectiveness.*

CLO – 02: *Non-Verbal Communication Mastery: Master non-verbal cues for improved interpersonal communication and leadership presence.*

CLO – 03: *Effective Meeting Management: Acquire practical skills for organizing and leading meetings, facilitating successful collaboration and decision-making.*

Unit 1: **(10 Lectures)**

Communication - Meaning and Significance for management - Types of Communication - Process of Communication - Media - Barriers and Gateways in Communication - Principles of Effective Communication.

Unit 2: **(10 Lectures)**

Non - Verbal Communication - Personal Appearances Postures - Body Language - Use of Charts, Diagrams and Tables - Visual and Audio-Visual Aids for Communication - Dyadic Communication - Face to Face Communication - Telephone Conversion.

Unit 3: **(10 Lectures)**

Conducting Meetings: Procedure - Preparing Agenda, Minutes and Resolutions Conducting Seminars and Conferences - Procedure of Regulating Speech - Evaluating Oral Presentation - Group Discussion - Drafting Specific Negotiation Skills.

RECOMMENDED BOOKS:

1. "Business Communication: Building Critical Skills" by Kitty Locker and Stephen Kyo Kaczmarek
2. "Effective Communication Skills" by Dale Carnegie
3. "Business Communication Today" by Courtland L. Bovee and John V. Thill
4. "The Definitive Book of Body Language" by Allan and Barbara Pease
5. "Visual Language: Global Communication for the 21st Century" by Robert Horn

COURSE NAME: E-filing of Returns

COURSE CODE: CM-SE-3213

Total Credits: 3 (Theory: 2 + Practical/Tutorial: 1)

Course Objectives:

To equip students with practical skills required for filing of returns under Income Tax GST laws.

Course Learning Outcome:

CLO 1: *To know the difference between e-filing and regular filing of Income Tax Return and understand the circumstances when e-filing is mandatory.*

CLO 2: *To understand the basic process of computing taxable income and Tax liability and know about various types of Income Tax return forms.*

CLO 3: *To become aware of basic framework and structure of GST, including the meaning of Input Tax Credit and the process of its utilization.*

CLO 4: *To know about various types of GST returns and their filing.*

Unit 1: **Conceptual Framework** **(10 Lectures)**

Meaning of e-filing; difference between e-filing and manual filing of returns; benefits and limitations of efiling, Types of e-filing process; relevant notifications.

Unit 2: **Income Tax and E-Filing of ITRs** **(10 Lectures)**

Introduction to income tax – basic terminology, types of assessee, income taxable under different heads. Basics of computation of total income and tax liability, deductions available from gross total income, PAN Card, due date of filing of income tax return. Instructions for filing out form ITR-1, ITR-2, ITR_3, ITR-4, ITR-4S, ITR-5, and ITR-6. Introduction to income tax Portal; preparation of electronic return (practical workshops).

Unit 3: **Goods and Service Tax (GST) and E-Filing of GST Return** **(10 Lectures)**

Introduction to Goods and Service Tax: relevant notification regarding e-filing of GST return; steps for preparing GST returns; practical workshop on e-filing of GST returns.

RECOMMENDED BOOKS:

1. The E-filing Handbook by Michael Raanan
2. E –filing of income tax returns – A step-by-step guide by Vivek Jain.

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INTER-DISCIPLINARY COURSE (IDC)

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Programme Specific Outcome of Bachelor of Commerce - IDC

PSO No.	Name	Outcome
PSO–1	Knowledge Base	a. The programme helps students to acquire knowledge in the field of accounting, taxation, auditing, managerial economics, business law and business communications and above all Macro Business Environment. b. Understand the basic process of computing taxable income and tax liability of various entities.
PSO–2	Career opportunities	Students get the opportunity to explore many career paths like investment, portfolio management, stock market, security analysis, mutual fund, capital market analysis and in financial fields, etc.
PSO–3	Professional Development	a. The program aims to develop professional skills among students and build a strong foundation in commercial field which will benefit themselves as well as the society in larger perspective. b. Specialization in Banking and Insurance will help students to operate efficiently in Banking and Insurance environment in the financial service sector and handle various technologies employed in the field of banking and insurance.
PSO–4	Managing Smart Personnel in commerce	Graduates will gain knowledge on core areas of commerce and will enable them to become successful managerial personnels. It will also enable them to be involved in developing strategies which will include budgeting, creating an emergency fund, paying off debt, using credit cards wisely and savings for retirement benefits and much more.
PSO–5	Strategic Decision making	Integrate economic and personal information necessary for effective financial planning decisions.

Basic Syllabus Structure of IDC

Semester	Course Name	Course Code
1	BASICS OF COMMERCE	CM-ID-1113
2	FINANCIAL PLANNING	CM-ID-2113
3	PERSONAL FINANCE	CM-ID-3213

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Course Learning Outcome (CLO)

Semester	Course Name & Code	Course Learning Outcome (CLO)	
1	BASICS OF COMMERCE CM-ID-1113	CLO - 01	The students will be able to develop an understanding of the basic elements of commerce.
2	FINANCIAL PLANNING CM-ID-2113	CLO - 01	Students should be able to develop a proper understanding of the basic concepts of commerce and develop a solid foundation for learning future concepts related to commerce.
3	PERSONAL FINANCE CM-ID-3213	CLO - 01	Identify Personal Tax Planning, exemption and deduction
		CLO - 02	Identify the retirement planning goals, pension schemes.
		CLO - 03	Make use of various insurance planning.

Mapping of Course Learning Outcome (CLO) and Programme Outcome (PO)

Attributes: Correlation Levels

"3": Maximum Correlation

"2": Moderate Correlation

"1": Minimum Correlation

" ": No correlation

Course code	CLO	Programme Outcome							
		CPO 1	CPO 2	CPO 3	CPO 4	CPO 5	CPO 6	CPO 7	CPO 8
CM-ID-1113	CLO 1			3			3	2	
CM-ID-2113	CLO 1	3				1			
CM-ID-3213	CLO 1	2							
	CLO 2	2							
	CLO 3	2							

Mapping of Course Learning Outcome (CLO) and Programme Specific Outcome (PSO)

Attributes: Correlation Levels

"3": Maximum Correlation

"2": Moderate Correlation

"1": Minimum Correlation

" ": No correlation

Course code	CLO	Programme Specific Outcome				
		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CM- SE-1113	CLO 1	3	3	1		
CM- SE-2113	CLO 1	3				2
	CLO 2					
	CLO 3					
CM-SE-3213	CLO 1	3				
	CLO 2				2	
	CLO 3			2		

COURSE NAME : Basics of Commerce
COURSE CODE : CM – ID – 1113
TOTAL CREDITS : 3 (Theory: 3)

Objective:

This course is designed to introduce the students with the core elements of commerce and developing their understanding about the subject.

Course Learning Outcome:

CLO – 01:*The students will be able to develop an understanding of the basic elements of commerce*

Unit 1: Finance **(15 Lectures)**

Bank and Banking – Meaning, concept, Types of banks on the basis of functions and ownership, Functions of modern commercial bank, Basic banking terminology.

Unit 2: Accountancy **(15 lectures)**

Basic terminologies (Assets, liabilities, debtors, creditors, etc.) GAAP (Generally Accepted Accounting Principles) IFRS (International Financial Reporting Standards) Accounting standards, Accounting v/s Book keeping, Steps involved in Accounting, Accounting cycle.

Unit 3: Management **(15 lectures)**

Management – Meaning, features and objectives, levels of management, management v/Administration, Coordination v/s cooperation.

COURSE NAME : Financial Planning

COURSE CODE : CM – ID – 2113

TOTAL CREDITS : 3 (Theory: 3)

Objective:

This course is a continuation of the basic accounting concepts that will help in developing an understanding of the core elements of commerce.

Course Learning Outcome :

CLO – 01: *Students should be able to develop a proper understanding of the basic concepts of commerce and develop a solid foundation for learning future concepts related to commerce.*

Unit 1: Introduction To Financial Planning (15 Lectures)

Personal Finance- Meaning features: Financial Planning- Meaning, Steps, Personal finance/loans, education loans, car loans/home loans schemes, Introduction of savings & benefits of savings and financial discipline.

Unit 2: Investment Planning (15 Lectures)

Investment-Meaning, process, objectives, Concept and Measurement of returns and risk for various assets class, Measurement of portfolio risk and return, E-Investment.

Unit 3: Insurance Planning (15 Lectures)

Need for protection planning, Risk of mortality, health, disability and property. Types of insurance, Importance of insurance: life and non-life insurance schemes.

RECOMMENDED BOOKS:

1. Personal Finance with connect plus, 10th edition, Jack r. Kapoor, Les R. Dlabay,, Robert J. Hughes, TMH.
2. Madura, J. “Personal Finance”, Perason.

COURSE NAME : Personal Finance
COURSE CODE : CM – ID – 3213
TOTAL CREDITS : 3 (Theory: 3)

Course Objective :

Objectives of this Course are to give a Broad Idea about Personal Finance.

Course Learning Outcome:

CLO 01:*Identify Personal Tax Planning, exemption and deduction.*

CLO 02:*Identify the retirement planning goals, pension schemes.*

CLO 03:*Make use of various insurance planning.*

Unit – I: Introduction to Savings and Investment (15 lectures)

Meaning and objectives of savings, Meaning and objectives of Investment, difference between savings and investment, avenues of investment.

Unit 2: - Personal Tax Planning (15 lectures)

Tax structure in India for Personal taxation; Steps involved in personal tax planning; Exemptions and Deductions for individuals; Tax avoidance v/s Tax evasion.

Unit 3: - Retirement Planning (15 lectures)

Retirement planning goals; Process of retirement planning; Pension plans available in India; Reserved mortgage; new pension scheme.

RECOMMENDED BOOKS:

1. Madura , J. Personal Finance, Pearson
2. Tripathi , V Fundamentals of Investment Taxmann Publication, New Delhi.