

# **HSNC University, Mumbai**

**(Established by Government of Maharashtra vide notification dated 30<sup>th</sup>  
October, 2019 under section 3(6) of Maharashtra Public Universities Act)**



## **Ordinances and Regulations**

**With Respect to**

**Choice Based Credit System (CBCS)**

**For the**

**Programmes**

**Under**

**The Faculty of Commerce & Management**

**With effect from the**

**Academic year 2023-24**



## HSNC UNIVERSITY, MUMBAI

### Board of Studies in Faculties of Commerce & Management

#### 1) Name of Chairperson/Co-Chairperson/Coordinator:-

- a) **Dr Rita Khatri** , Professor, Department of Commerce H. R College., Mumbai-400020, Email id: [khatririta@hrcollege.edu](mailto:khatririta@hrcollege.edu), Mobile No. 8828426516
- b) **Prof Smarajit Padhe**, Assistant Professor, K.C College at K.C. College, Mumbai - 400020 Email id [smarajit.padhi@kccollege.edu.in](mailto:smarajit.padhi@kccollege.edu.in), Mobile No. 7977676421.

#### 2) Two to five teachers each having minimum five years teaching experience amongst the full-time teachers of the Departments, in the relevant subject.

- a) **Dr Jasbir Sodi** ,Vice Principal, Associate Professor at H. R. College, Mumbai- 400020 Email id: [jas.saj@rediffmail.com](mailto:jas.saj@rediffmail.com), Mobile No.: 9619136511
- b) **Dr Navin Punjabi**, Vice Principal and Associate Professor at H.R. College, Mumbai -400020 Email id [navin.punjabi@gmail.com](mailto:navin.punjabi@gmail.com), Mobile No.: 9920177199
- c) **Dr Kulvinder Batth**, Associate Professor, Department of Commerce at K.C. College., Mumbai- 400020, Email id- [kulprofessional@gmail.com](mailto:kulprofessional@gmail.com) Mob:9833060902
- d) **Ms. Kanu Priya Sharma**, Assistant Professor , at H.R College, Mumbai – 400020 Email id: Kanupriya.sharma@hrcollege.edu , Mobile No : 8879512354
- e) **Dr. Shweta Singh**, Assistant Professor at H.R College, Mumbai – 400020, Email id: singhshweta0902@gmail.com , Mobile no : 9702050350
- f) **Ms Charvi Gada**, Assistant Professor, H R College, Mumbai- 400020 Email id: [charvigada16@gmail.com](mailto:charvigada16@gmail.com) Mob no 9987467233

#### 3) One Professor / Associate Professor from other Universities or professor / Associate Professor from colleges managed by Parent Body;

- a.) **Dr Khushpat Jain** Professor at Sydenham College Mumbai

Email id: [ksjain2002@yahoo.com](mailto:ksjain2002@yahoo.com) Mobile No - 9867799797

**4) Four external experts from Industry / Research / eminent scholar in the field relevant to the subject nominated by the Parent Body;**

a) **Dr Hasina Sayed** Ex- HOD of Commerce, Jai Hind College. Email id : haseenasyd@gmail.com\_Mob: 9819121250

b) **Dr Ketan Vira:** Professor, Mumbai institute of Management and Research, Wadala, Mumbai Email. Id [ketanvira@rediffmail.com](mailto:ketanvira@rediffmail.com) Mobile No : 7710075500

c) **Mr Akhilesh Rao** , Director Operations- Ezychain Logistics Pvt limited

Email id [raoakhil24@gmail.com](mailto:raoakhil24@gmail.com) Mobile No:9321498932

d) **Mr Rajiv Kalwani** , Senior Vice President- Reliance Retail Ltd

Email id : [rajivkalwani0204@gmail.com](mailto:rajivkalwani0204@gmail.com) Mobile No:9967613000

**5) Top rankers of the Final Year Graduate and Final Year Post Graduate examination of previous year of the concerned subject as invitee members for discussions on framing or revision of syllabus of that subject or group of subjects for one year.**

a) **Geetika Bhatia** (Under Graduate student) H R College Email id

[geetikabhatia58@gmail.com](mailto:geetikabhatia58@gmail.com) , Mobile no :9820783509

b) **Jeevika Sahajwani** (Under Graduate student) H R College Email id

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c) **Sarah Vaz** (Under Graduate student) HR College Email id : [sarahvaz1@gmail.com](mailto:sarahvaz1@gmail.com),

Mobile no: 9769313965

# **HSNC University Mumbai**

**(Established by Government of Maharashtra vide notification dated 30<sup>th</sup>  
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**Ordinances and Regulations  
With Respect to  
Choice Based Credit System (CBCS)  
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Programmes  
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The Faculty Commerce & Management  
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The academic year 2023-24**

## INDEX

Sr. No.	Particulars	Subjects	Credits
<b>Semester I</b>			
<b>1.</b>	<b>Major Subjects</b>	<b>Organizational Behavior</b>	<b>4</b>
<b>2.</b>	<b>Major Subjects</b>	<b>Business Ethics and Corporate Social Responsibility</b>	<b>4</b>
<b>3.</b>	<b>Major Subjects</b>	<b>Strategic Management</b>	<b>4</b>
<b>4.</b>	<b>Discipline Specific Elective</b>	<b>Digital Marketing or Direct Taxation</b>	<b>4</b>
<b>5</b>	<b>Minor Subjects</b>	<b>Research Methodology</b>	<b>4</b>
	<b>Total</b>		<b>20</b>
<b>Semester II</b>			
<b>1</b>	<b>Major subject</b>	<b>Entrepreneurship Management</b>	<b>4</b>
<b>2</b>	<b>Major subject</b>	<b>E-Commerce</b>	<b>4</b>
<b>3</b>	<b>Major subject</b>	<b>Service Marketing</b>	<b>4</b>
	<b>Discipline Specific Electives</b>	<b>Retail Management/ Indirect Taxation</b>	<b>4</b>
<b>4</b>	<b>OJT/FP</b>	<b>on job training / Field project</b>	<b>4</b>
	<b>Total</b>		<b>20</b>

## **Part 1- Preamble**

M.com in Business management is the two years' post graduate program that provides broad education that focuses on the fundamental of business management and critical leadership skills. The students in the program come from a wide variety of backgrounds, including commerce, Business management and social sciences. M.Com graduates can explore opportunities in business and service sector. The course content is designed to create strong fundamental framework with an orientation toward contemporary business environment. The programme provide conceptual and analytical skills and gives students an insight into dynamics of business.

The programme is designed to nurture students and help them build and enhance their managerial competence so as to :-

- Develop capacity to learn and adopt to national and international environment
- Imbibe value of integrity, fairness and ethical standards in management.
- Develop creative thinking through entrepreneurial skills so that as future managers they can meet the challenges of the business.
- Equip and train Post Graduate students to accept the challenges of Business World by providing opportunities for study and analysis of advanced Commercial and business methods and processes.
- Develop independent logical thinking and facilitate personality development.
- To study by students methods of Data collection and their interpretations.
- To develop among students Communication, Study and Analytical skills.

Apart from the other post-graduate and research courses M.Com is the most exalted two year full time post-graduate programme in commerce. The Mcom in Business Management course provides an extreme and rigorous base for teaching, research and allied business administration. The programme has been well received in the industry and shall be serving the needs of managerial cadre in Indian Inc. The course serves the needs of academics and prepares students for research and teaching.

## **Course Objectives:**

### **Semester I**

#### **PG-FBM-101 Organizational Behaviour**

- To explore the organization as a micro-social system - a medium to facilitate and improve the interpersonal relationships in the context of organizational functioning.
- Know the Philosophy and goals, Formal and informal organizations, Social environment, System of controls and Attitudes and situation.
- To enable students to synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behaviour and improve results.

#### **PG-FBM-102 Business Ethics & Corporate Social Responsibility**

- To make the learners realize why they value what they value.
- To make them aware on ethical issues and thinking and feeling frameworks.
- To enhance awareness and build confidence in ethical decision making
- To familiarize the learners with the concept and relevance of Business Ethics in the modern era
- To enable learners to understand the scope and complexity of Corporate Social responsibility in the global and Indian context
- To understand the role and fundamentals of Entrepreneurship and procedure of registering a start-up venture
- To develop an understanding of National entrepreneurship Culture
- To acquaint learners with the institutional and government supports available for Entrepreneurship Development.

#### **PG-FBM-103 Strategic Management**

- To enable the learners to understand new forms of Strategic Management concepts and their use in business
- To provide information pertaining to Business, Corporate and Global Reforms.
- To develop learning and analytical skills of the learners to enable them to solve cases and to provide strategic solutions
- To acquaint the learners with recent developments and trends in the business corporate world.

#### **PG-FBM-104 Digital Marketing**

- Digital Marketing teaches learners how to build, scale up, and sustain a Brand's online reputation across all relevant Digital platforms.
- It will help learners to be equipped with knowledge of basic tools used for building presence online.
- It will focus on analysis of data and conversion to important insights which can be utilized by organizations to grow business better.

## **PG-FBM-105 Direct Taxation**

- To enable the students compute total income and tax payable by Assessee.
- To give knowledge about Submission of Income Tax Return, Advance Tax, and Tax deducted at Source.
- To help the students to understand the various deductions under Chap VI-A of the Income tax act, 1961.
- The students can understand computation of income and tax for a partnership firm.

## **PG-FBM-106 Research Methodology**

- To provide learners with a comprehensive understanding of all aspects of research.
- To provide learners with a guide to conduct research in a systematic manner, solve problems and analyze data and results.
- To develop learners skill to handle qualitative and quantitative research.
- To empower the students with the skills in writing and presenting research proposals and reports in tune with globally accepted standards.

## **Semester II**

### **PG-FBM-201 Entrepreneurship Management**

- To understand the role and fundamentals of Entrepreneurship and procedure of registering a start-up venture
- To develop an understanding of National entrepreneurship Culture
- To acquaint learners with the institutional and government supports available for Entrepreneurship Development.

### **PG-FBM--202 E- Commerce**

- To develop understanding of E-business that can help learner to build their own E-business in India.
- To have an explanatory context considered the developing field of E-Commerce in today's competitive environment.
- To make learners aware of existing problems and concerns in E-commerce.
- To build the awareness of learners towards different businesses models.
- To develop better understanding of the web-based Commerce.
- To provide an overview on various issues of legal and regulatory framework and other environmental challenges related to E-commerce

### **PG-FBM-203 Service Marketing**

- To understand distinctive features of services and key elements in service marketing .
- To develop fundamental understanding of learners into the concept of service marketing, its planning, process and various challenges involved in marketing and managing services.



- The course also focuses on customer value creation through customer relationship management framework.

### **PG-FBM-204 Retail Management**

- The students will be introduced to the fundamental concepts of Retail Management.
- Understand the functions of retail business and various retail formats and retail channels
- Understand the various strategies involved with the retail sector
- This course provides an insight to the students regarding various issues associated with store operation, visual merchandising, merchandising, inventory management, retail sales etc.

### **PG-FBM-205 – Indirect Tax Good and Service Tax (GST)**

- To make the students aware about the provisions under the GST Act.
- To enlighten the students with theoretical as well as practical aspects of the latest provisions under the act.
- To acquaint learners about the Time, Place & Value of Supply concepts under GST.
- To orient the learners with the process Registration, calculation of liability and payments under GST.

**PG-FBM-206 – OJT/FP** – Here the student are required to either select on job training and submit the report or they should do the field project with relation to study of actual field situations regarding issues related to socio-economic development in rural and urban settings. The coordinator will share the details guidelines.

### **Process adopted for curriculum designing:**

The members of the respective departments initially developed a draft syllabus after research on the existing curriculum from other Universities, studying the current needs of the industry, analyzing the new trends in the subjects and even connecting to some NGOs in few subjects. The drafted syllabus was then shown to academicians, experts from industry and researchers through emails and their inputs were gathered through meetings. These valuable inputs were incorporated into the syllabus ensuring that the syllabus is enriched in all aspects.

### **Salient features, how it has been made more relevant:**

While designing of the syllabus, care has been taken to ensure that the student learns application skills along with theory. Demonstrations of the practical applications shall be conducted through special lectures and workshops that will contribute to enhanced learning. A combination of lectures, problem solving through case study sessions all contribute to make a student job ready.

## **Learning Outcomes:**

### **PG-FBM-101 Organizational Behaviour**

- To understand the applicability of the concept of organizational behavior to understand the behavior of people in the organization.
- Demonstrate the applicability of analyzing the complexities associated with management of individual behavior in the organization.
- Analyze the complexities associated with management of the group behavior in the organization.
- Demonstrate how the organizational behavior can integrate in understanding the motivation (why) behind behavior of people in the organization

### **PG-FBM-102 Business Ethics & Corporate Social Responsibility**

- Identify and address common ethical issues that arise for individuals, managers, and organizations.
- Engage in logically sound discussion about moral dilemmas using the language of business ethics.
- Explain how organizational and cultural variables can influence ethical conduct.
- Identify key organizational tools, policies, systems, and laws that apply to managing ethical conduct specifically in the business environment.
- Demonstrate a multi-stakeholder perspective in viewing CSR issues
- Compare and contrast the multiple viewpoints and tradeoffs that exist in the area of CSR.

### **PG-FBM-103 -Strategic Management**

- To expose students to various perspectives and concepts in the field of Strategic Management
- The course would enable the students to understand the principles of strategy formulation, implementation, and control in organizations.
- To help students develop skills for applying these concepts to the solution of business problems
- To help students master the analytical tools of strategic management

### **PG-FBM-104 Digital Marketing**

- Understand the core foundation of Digital Marketing
- Identify the role of Digital Marketing beyond brand awareness and hardcore advertising
- Analyse key insights about customers using Google Analytics
- Engage audience efficiently and effectively through various online tools
- Identify skills for a better connection with the target market, boost online reputation and presence, and stay ahead of the competition.

### **PG-FBM-105 Direct Tax**

- Students will be able to identify the technical terms related to direct taxation.
- Students should be able to determine the residential status of an assessee and thus should be able to compute the taxable income of assessee with different residential status.
- Students will be able to understand the various benefits/ deductions under Chap VI- A of the Income tax act, 1961 which are to be reduced from the gross total income of the assessee.
- Students will be able to compute the net total income and the total tax liability of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax act, 1961. Preparation of Income Tax Return, Calculation of Advance Tax, and Tax deducted at Source
- Students will be able to compute the taxable income and tax for a partnership firm

### **PG-FBM-106 Research Methodology**

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- Learners are expected to demonstrate an understanding of research methodologies.
- Identify the overall process of designing a research study from its inception to the report stage.
- Imbibe data collection, analysis, interpretation and presentation skills at par with globally accepted standards.

## **Semester II**

### **PG-FBM -201 Entrepreneurial Management**

- Sharpen creative, innovative and problem solving skills of the learner
- Equip the learners with life skills and prepare them to tackle failures and uncertainties
- Overview on women and social entrepreneurship
- Clear understanding on entrepreneurial environment and its relevance

### **PG-FBM-202 E-Commerce**

- The students will have insights to the fundamental concept of e-commerce and the importance of e-commerce in today's business environment.
- The students can benefit from their own ecommerce website, where they can sell their own products or services.
- Students can learn ecommerce as a flexible solution for both businesses and buyers.
- Students will be made aware of existing problems and concerns in E-commerce.
- Students will build the awareness towards different businesses models
- Students will receive an overview on various issues of legal and regulatory framework and other environmental challenges related to E-commerce

### **PG-FBM-203 Service Marketing**

- The course will provide an overview of important components of service marketing mix.
- The learner will have understanding of role of environment and its necessary analysis.

- The course will develop the importance of CRM strategies in value proposition thereby facilitating customer retention and service innovation strategies.

### **PG-FBM-204 Retail Management**

- Define retail business and identify its working mechanisms
- Explain the retail business model for brick and mortar formats in detail
- This course provides an insight to the students regarding various issues associated with store operation, visual merchandising, merchandising, inventory management, retail sales etc

### **PG-FBM-205 Indirect Taxation: Goods and Service Tax (GST)**

- Learners will be able to understand the basic concepts, definitions and the scope of the act.
- Learners shall possess the knowledge of theoretical as well as practical aspects of various procedures and provisions under the act.
- The learner shall be able to understand various schemes and exemptions available under the act.
- Learners shall be acquainted with the process of Registration, calculation and payment under GST.

**PG-FBM-206 – OJT/FP** – Here the student are required to either select on job training and submit the report or they should do the field project with relation to study of actual field situations regarding issues related to socio-economic development in rural and urban settings. The coordinator will share the details guidelines.

### **Input from stakeholders**

For drafting the syllabus, each department has taken inputs from industry experts, parents and notable alumni. The stakeholders have been impressed with the inclusion of e-learning options for the learners provided in the syllabus. For more advanced related topics, there can be sharing of video lectures and seminars, workshops, short term courses could be organized.

**Part 2 - The Scheme of Teaching and Examination**  
**Semester – I**

**First Year Semester I Internal and External Detailed Scheme**

Sr. No.	Subject Code	Subject Title	Periods Per Week						Total Marks						
			U n i t s	SL	L	T	P	Credits	S L E	RP	VV	SE E	Total		
1	PG-FBM-101	Organizational Behaviour	4	20%*	4	0	0	4	1	20	10	60	100		
2	PG-FBM-102	Business Ethics & Corporate Social Responsibility	4	20%*	4	0	0	4	1	20	10	60	100		
3	PG-FBM-103	Strategic Management	4	20%*	4	0	0	4	1	20	10	60	100		
4	PG-FBM-104	Digital Marketing	4	20%*	4	0	0	4	1	20	10	60	100		
5	PG-FBM-105	Direct Taxation	4	20%*	4	0	0	4	1	20	10	60	100		
6	PG-FBM-105	Research Methodology	4	20%*	4	0	0	4	1	20	10	60	100		
Total Hours / Credit									20						500

SL: Self Learning, L: Lecture, T: Tutorials, P: Practical, SLE- Self learning evaluation,  
CT-Commutative Test, SEE- Semester End Examination, TA-Teacher Assessment  
RA- Research Project t, VV- Viva Voce

**Plz note students have to choose the option of any one from serial No 4 and Serial No 5 as they are discipline specific electives**

### First Year Semester – I Units – Topics – Teaching Hours

Sr. No	Subject Code	Subject Unit Title		Lect ures	Total No. of lectures	Cre dits	Total Marks
1	<b>PG-FBM-101</b>	I	Organizational Setting	15	60	4	100 (60+40)
		II	Foundation of Individual Behaviour	15			
		III	Group Dynamics and Behaviour	15			
		IV	Recent trends in Organization	15			
2	<b>PG-FBM-102</b>	I	Indian Ethical Practices and Corporate Governance	15	60	4	100 (60+40)
		II	Introduction to Corporate Social Responsibility	15			
		III	Areas of CSR and CSR Policy	15			
		IV	Indian Ethical Practices and Corporate Governance	15			
3	<b>PG-FBM-103</b>	I	Introduction to Strategic Management	15	60	4	100 (60+40)
		II	Strategy Formulation, Implementation and Evaluation	15			
		III	Business, Corporate and Global Strategies	15			
		IV	Emerging Strategic Trends	15			
4	<b>PG-FBM-104</b>	I	Foundations of Digital Marketing	15	60	4	100 (60+40)
		II	Customer Retention and measuring success through data analytics	15			
		III	Enabling technologies for online marketing and Digital transformation	15			
		IV	Digital Channel Management and Reaching out to customers	15			
5	<b>PG-FBM-105</b>	I	Computation of Total income	15	60	4	100 (60+40)
		II	Computation of Tax	15			

		III	Assessment of partnership firm & MAT	15			
		IV	Tax deducted at source	15			
6	<b>PG-FBM-106</b>	I	Introduction to Research	15	60	4	
		II	Research Process	15	60	4	100 60+40
		III	Data Collection and organization	15			
		IV	Research Reporting and Modern Practices in Research	15			
			Total			20	500

**Lecture Duration – I hr**

**60 lectures per subject equivalent to 60 hours per subject**

**One credit = 15 hours**

### Part 3 - Detailed Scheme

Curriculum Topics along with Self-Learning topics - to be covered, through self-learning mode along with the respective Unit. Evaluation of self-learning topics to be undertaken before the concluding lecture instructions of the respective Unit.

#### PG-FBM-101 Organizational Behaviour

Units	Contents	No. of Lectures
1	<p><b>Organizational Setting</b></p> <p>1.1 Introduction to Organisational Behaviour (OB) – Concept, Nature, Foundation, Disciplines and Scope of OB.</p> <p>1.2 Evolution of OB–Evolution – Stages, Human Relations Approach – Hawthorne Experiments, Models of OB.</p> <p>1.3 Organisation Design – Key factors, Steps in Organisation Structure, Organisations for future – Types</p> <p>1.4 Organisation Communication tool- Johari Window, Transactional Analysis, Brain Storming ,Delphi Technique</p>	15
2	<p><b>Foundation of Individual Behaviour</b></p> <p>2.1 Factors affecting Individual behaviour- Personal, Psychological, Organisation System, Environmental.</p> <p>2.2 Personality &amp; Perception – Nature of personality, Determinants of personality, Personality Traits, Factors Influencing Perception, Managing perception Process, Perception and OB</p> <p>2.3 Attitude – Nature , components , work related attitudes , Barriers to attitudinal Change, Measures to attitudinal change.</p> <p>2.4 Motivation – Purpose- Theories of motivation - Locke’s goal setting theory, Vroom’s expectancy theory, Porter and Lawler’s model, Adam’s equity theory, McClelland’s theory of needs.</p>	15
3	<p><b>Group Dynamics and Behaviour</b></p> <p>3.1 Group – Types of groups, Stages of Group Development, Group Decision making – Advantages and Problems.</p> <p>3.2 Work place behaviour – Determinants of Group Behaviour, Typical teams in organizations</p> <p>3.3 Power and Politics –Sources of Power, Types of Organisational politics.</p> <p>3.4 Conflict – Levels of Conflict, Strategies for resolving Conflict, Guidelines for effective negotiation</p>	15
4	<p><b>Recent trends in Organization</b></p>	15



	<p>4.1 Stress Management – Sources, Effects, Strategies, Impact of stress on Performance , Work Stress Model</p> <p>4.2 Organisation culture – Cultural Dimensions, Creating Organisational Culture, Maintaining Organisational Culture.</p> <p>4.3 Workforce Diversity and Inclusivity – Concept, Managing Diversity effectively</p> <p>4.4 Change Management - Ethical Behaviour in workplace, Managing Ethics at work place.</p>	
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### Self-Learning topics (Unit wise)

2.3 Attitude
2.4 Motivation
4.2 Organization Culture

### Online Resources

<a href="https://www.coursera.org/learn/managing-people-iese#syllabus">https://www.coursera.org/learn/managing-people-iese#syllabus</a>
<a href="https://www.blinkcourse.com/Organizational-behaviour-p-3316">https://www.blinkcourse.com/Organizational-behaviour-p-3316</a>

### Evaluation Pattern

#### For 40 Marks

Students will be evaluated on the basis of 60 marks term end exam for which the paper pattern is provided at the end and 40 marks internal assessment which is as follows:

Research Project	20 Marks
Self-Learning Evaluation	20 Marks

#### For 60 Marks

Semester End Examination

Marks: 60 Time 2 hours

### Question Paper Pattern

N. B. 1. All questions are Compulsory.

2. All questions carry equal marks.

Q. 1 Answer any Two of the following (out of Three) From Module – I Marks – 15

Q. 2 Answer any Two of the following (out of Three) From Module – II Marks – 15

Q. 3 Answer any Two of the following (out of Three) From Module – III Marks – 15

Q. 4 Answer any Two of the following (out of Three) From Module – IV Marks – 15

### **Reference Books**

1. Stephen P. Robins, Organisational Behavior, PHI Learning / Pearson Education 11th edition 2008.
2. Fred Luthans, Organisational Behavior, McGraw Hill, 11th Edition, 2001. Schermerhorn, Hunt and Osborn, Organisational behavior, John Wiley, 9th Edition, 2008.
3. Udai Pareek, Understanding Organisational Behaviour, 2nd Edition, Oxford Higher Education, 2004
4. Mc Shane & Von Glinov, Organisational Behaviour, 4th Edition, Tata Mc Graw Hill, 2007.
5. Hellrigal, Slocum and Woodman, Organisational Behavior, Cengage Learning, 11th Edition 2007
6. Ivancevich, Konopaske & Maheson, Organisational Behaviour & Management, 7th edition, Tata McGraw Hill, 2008.

**Course Code: PG-FBM-102**

**Business Ethics and Corporate Social Responsibility**

<b>Units</b>	<b>Contents</b>	<b>No. of lectures</b>
1	<b>Introduction to Business Ethics</b> 1.1 Business Ethics – Concept, Characteristics, Importance and Need for business ethics. Indian Ethos, Ethics and Values, Work Ethos, 1.2 Sources of Ethics, Concept of Corporate Ethics, code of Ethics-Guidelines for developing code of ethics, Ethics Management Programme, Ethics Committee. 1.3 Various approaches to Business Ethics - Theories of Ethics-Friedman’s Economic theory, Kant’s Deontological theory, Mill & Bentham’s Utilitarianism theory 1.4 Gandhian Approach in Management and Trusteeship, Importance and relevance of trusteeship principle in Modern Business, Gandhi’s Doctrine of Satya and Ahimsa 1.5 Ethical Dilemma and Decision Making, Emotional Intelligence 1.6 Global Challenges in Business Ethics	15
2	<b>Indian Ethical Practices and Corporate Governance</b> 2.1 Ethics in Marketing and Advertising, Human Resources Management, Finance and Accounting, Production, Information Technology, Copyrights and Patents 2.2 Corporate Governance: Concept, Importance, Evolution of Corporate Governance, Principles of Corporate Governance, 2.3 Regulatory Framework of Corporate Governance in India, SEBI Guidelines and clause 49, Audit Committee, Role of Independent Directors, Protection of Stake Holders, Changing roles of corporate Boards , Whistle Blowing, Related Party Transactions. 2.4 Elements of Good Corporate Governance, Failure of Corporate Governance and its consequences.	15
3	<b>Introduction to Corporate Social Responsibility</b> 3.1 Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in Contemporary Society. 3.2 Corporate philanthropy, Models for Implementation of CSR, Drivers of CSR, Prestigious awards for CSR in India. 3.3 CSR and Indian Corporations- Legal Provisions and Specification on CSR, A Score Card, Future of CSR in India. 3.4 Role of NGO’s and International Agencies in CSR, Integrating CSR into Business	15
4	<b>Areas of CSR and CSR Policy</b>	15

	<p>4.1 CSR towards Stakeholders-- Shareholders, Creditors and Financial Institutions, Government, Consumers, Employees and Workers, Local Community and Society.</p> <p>4.2 CSR and environmental concerns.</p> <p>4.3 Designing CSR Policy- Factors influencing CSR Policy, Role of HR Professionals in CSR</p> <p>4.4 Global Recognitions of CSR- ISO- 14000-SA 8000 – AA 1000 – Codes formulated by UN Global Compact – UNDP, Global Reporting Initiative; major codes on CSR.</p> <p>4.5 CSR and Sustainable Development</p> <p>4.6 CSR through Triple Bottom Line in Business</p> <p>4.7 CSR Committee, its roles and functions in listed companies.</p>	
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**Self-Learning : -**

1.6 Global Challenges in Business Ethics
3.4 Integrating CSR into Business
4.5 CSR and Sustainability

**Online Resources**

<p><a href="https://www.coursera.org/specializations/global-challenges-business">https://www.coursera.org/specializations/global-challenges-business</a></p> <p><a href="https://www.coursera.org/learn/wharton-social-impact">https://www.coursera.org/learn/wharton-social-impact</a></p> <p><a href="https://www.coursera.org/learn/responsible-management">https://www.coursera.org/learn/responsible-management</a></p>
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**Evaluation Pattern**

**For 40 Marks**

Students will be evaluated on the basis of 60 marks term end exam for which the paper pattern is provided at the end and 40 marks internal assessment which is as follows:

Research Project	20 Marks
Self-Learning Evaluation	20 Marks

## **For 60 Marks**

Semester End Examination

Marks: 60 Time 2 hours

### **Question Paper Pattern**

N. B. 1. All questions are Compulsory.

2. All questions carry equal marks.

Q. 1 Answer any Two of the following (out of Three) From Module – I Marks – 15

Q. 2 Answer any Two of the following (out of Three) From Module – II Marks – 15

Q. 3 Answer any Two of the following (out of Three) From Module – III Marks – 15

Q. 4 Answer any Two of the following (out of Three) From Module – IV Marks – 15

### **Reference Books**

1. Subramanian, R. (2013). Professional Ethics. Oxford Higher Education.
2. Bhatia S.K. (2002). Business Ethics, New Delhi: Deep and Deep Publications.
3. Valesquez (2004). Business Ethics: Concepts and Cases, New Delhi: PHI
4. Crane, Andrew and Matten, Dirk. (2007). Business Ethics. New Delhi: Oxford University Press
5. Mallin, Christine A. Corporate Governance (Indian Edition) Oxford University press. New Delhi
6. Philip Kotler and Nancy Lee, CSR : doing the most good for Company and your cause , Wiley 2005
7. Crane, A. Et al., (2008), The Oxford handbook of Corporate Social Responsibility, New York: Oxford University Press Inc.
8. Sharma J.P. Corporate Governance and Social Responsibility of business, Ane Books Pvt ltd, New Delhi
9. R.C. Sekhar, Ethical choices in Business, Sage Publications, New Delhi

**Course Code: PG-FBM-103**  
**Strategic Management**

Units	Contents	No. of Lectures
1	<p><b>Introduction to Strategic Management</b></p> <p>1.1 Concept of Strategic Management, Strategic Management Process, Vision, Mission and Goals, Benefits and Risks of Strategic Management.</p> <p>1.2 Levels of Strategies: Corporate, Business and Operational Level Strategy</p> <p>1.3 Functional Strategies: Human Resource Strategy, Marketing Strategy, Financial Strategy , Operational Strategy</p> <p>1.4 Business Environment: Components of Environment- Micro and Macro and Environmental Scanning</p> <p>1.5 Corporate Culture</p> <p>1.6 Case Studies</p>	15
2	<p><b>Strategy Formulation, Implementation and Evaluation</b></p> <p>2.1 Strategic Formulation: Stages and Importance, Formulation of Alternative Strategies: Mergers, Acquisitions, Takeovers, Joint Ventures, Diversification, Turnaround, Divestment and Liquidation.</p> <p>2.2 Strategic Analysis and Choice: Issues and Structures, Corporate Portfolio Analysis- SWOT Analysis, BCG Matrix, GE Nine Cell Matrix, Hofer's Matrix, Strategic Management Models</p> <p>2.3 ETOP- Environmental Threat and Opportunity Profile, Strategic Choice- Factors and Importance</p> <p>Blue Ocean Strategy and Value Innovation, Red Ocean Strategy</p> <p>2.4 Strategic Implementation: Steps, Importance and Problems, Resource Allocation- Importance &amp; Challenges</p> <p>2.5 Strategic Evaluation and Control: Importance, Limitations and Techniques</p> <p>2.6 Budgetary Control: Advantages, Limitations</p> <p>2.7 Case Studies</p>	15
3	<p><b>Business, Corporate and Global Strategies</b></p> <p>3.1 Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes.</p> <p>3.2 Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances and International Businesses</p> <p>3.3 Public Private Participation: Importance, Problems and Governing Strategies of PPP Model.</p> <p>3.4 Information Technology Driven Strategies: Importance, Limitations and contribution of IT sector in Indian Business</p>	15

	3.5 Case Studies	
4	<p><b>Emerging Strategic Trends</b></p> <p>4.1 Business Process Outsourcing and Knowledge Process Outsourcing in India: Concept and Strategies. Reasons for growing BPO and KPO businesses in India.</p> <p>4.2 Reengineering Business Processes- Business Reengineering, Process Reengineering and Operational Reengineering</p> <p>4.3 Disaster Management: Concept, Problems and Consequences of Disasters, Strategies for Managing and Preventing disasters and Cope up Strategies.</p> <p>4.4 Start-up Business Strategies and Make in India Model: Process of business start ups and its Challenges, Growth Prospects and government initiatives in Make in India Model with reference to National manufacturing, Contribution of Make in India Policy in overcoming industrial sickness</p> <p>4.5 Current scenario and recent trends</p> <p>4.6 Case Studies</p>	15

#### Self-Learning topics (Unit wise):

Sr. No	Sub Unit	Topic
1	1.1	Introduction to Strategic Management Environment and Industry analysis
2	4.5	Current Scenario and Recent Trends

#### Online Resources

<https://nptel.ac.in/courses/110/108/110108047/>  
<https://www.coursera.org/learn/strategic-management>

#### Evaluation Pattern

##### For 40 Marks

Students will be evaluated on the basis of 60 marks term end exam for which the paper pattern is provided at the end and 40 marks internal assessment which is as follows:

Research Project	20 Marks
Self-Learning Evaluation	20 Marks

## **For 60 Marks**

Semester End Examination

Marks: 60 Time 2 hours

### **Question Paper Pattern**

N. B. 1. All questions are Compulsory.

2. All questions carry equal marks.

Q. 1 Answer any Two of the following (out of Three) From Module – I Marks – 15

Q. 2 Answer any Two of the following (out of Three) From Module – II Marks – 15

Q. 3 Answer any Two of the following (out of Three) From Module – III Marks – 15

Q. 4 Answer any Two of the following (out of Three) From Module – IV Marks – 15

### **Reference Books:**

1. Strategic Management, A Dynamic Perspective -Concepts and Cases – Mason A. Carpenter, Wm. Gerard Sanders, Prashant Salwan, Published by Dorling Kindersley (India) Pvt Ltd, Licensees of Pearson Education in south Asia
2. Strategic Management and Competitive Advantage-Concepts- Jay B. Barney, William S. Hesterly, Published by PHI Learning Private Limited, New Delhi
3. Globalization, Liberalization and Strategic Management - V. P. Michael
4. Business Policy and Strategic Management – Sukul Lomash and P.K Mishra, Vikas Publishing House Pvt. Ltd, New Delhi
5. Strategic Management – Fred R. David, Published by Prentice Hall International
6. Business Policy and Strategic Management – Dr Azhar Kazmi, Published by Tata McGraw Hill Publications
7. Business Policy and Strategic Management- Jauch Lawrence R & William Glueck Published by Tata McGraw Hill
8. Public Enterprise Management and Privatisation – Laxmi Narain Published by S.Chand & Company Ltd, New Delhi
9. Business Organisation – Rajendra P. Maheshwari, J.P. Mahajan, Published by International Book House Pvt Ltd
10. Disasters and Development- Cuny Fred C, Published by Oxford University Press, Oxford
11. At Risks Natural Hazards, People’s Vulnerability and Disasters- Wisner Ben P. Blaikie, T Cannon and I.davis, Published by Wiltshire Routledge
12. Mergers, Acquisitions and Corporate Restructuring – Strategies and Practices- Rabi Narayan Kar, Published by International Book House Pvt Ltd, Mumbai
13. Strategic Management- Awareness and Change, John. L. Thompson, Internal Thomson Business Press
14. Gaining and Sustaining Competitive Advantage, Jay B. barney, Eastern economy Edition, PHI Learning Pvt Ltd, New Delhi



15. Strategic Management by Prof N.H. Mullick, Enkay Publishing House New Delhi  
Public Sector Perspective, by Dr M.Veerappa Moily
16. The Impact of Private sector participation in Infrastructure- Lights, shadows and the Road ahead by Andres, Luis, Guasch, luis, J. Thomas, Haven & Foster, World Bank, Washington

**Course Code: PG-FBM-104**  
**Digital Marketing**

Units	Contents	No. of Lectures
1	<p><b>Foundations of Digital Marketing</b></p> <p>Digital Marketing - Introduction, Features, Strategies, Types, Aligning Internet with Business Objectives, Digital v/s Traditional Marketing</p> <ul style="list-style-type: none"> <li>• Search Engine Optimization(SEO) – Search Engines Basics, Functioning of Search Engines, On &amp; off-page Optimization</li> </ul>	15
2	<p><b>Customer Retention &amp; Measuring Success through Data Analytics</b></p> <p>Google Analytics–Concepts, steps, Accounts-profiles and users navigation, Basic metrics, Customer Relationship Management &amp; its Types.</p> <ul style="list-style-type: none"> <li>• The main sections of Google Analytics reports-Traffic Sources, Direct referring and search traffic;</li> </ul> <p>Wordpress - Planning and Creation of Website, How is Professional Blogging done on websites.</p>	15
3	<p><b>Enabling Technologies for online marketing and Digital Transformation</b></p> <p>Search Engine Marketing (SEM) - Concept, Understanding Google search - Organic &amp; Paid, Overview of Google Adwords, Google Adsense, Microsoft AdCenter</p> <ul style="list-style-type: none"> <li>• Campaign Management, Pay Per Click (PPC) Management, Conversion Tracking, Targeting &amp; Analytics, Keyword Selection</li> <li>• Conversion Metrics- CPA, CTR, Campaigns - Google PPC Campaigns, LinkedIn Campaigns, Facebook Campaign, YouTube Advertising, Instagram Marketing</li> </ul>	15
4	<p><b>Digital Channel Management &amp; Reaching Out to Customers</b></p> <ul style="list-style-type: none"> <li>• E-mail Marketing - User Behaviour, Segmentation, Key Metrics, Best Practice Case Studies, E-marketing strategies</li> <li>• Mobile Marketing - Concept, SMS Strategy, Mobile Advertising, Mobile Optimized Websites, Mobile Apps, Proximity Marketing</li> <li>• Affiliate Marketing - Concept, Importance, Steps to do Affiliate Marketing</li> </ul>	15

### Self-Learning topics (Unit wise):

Sr. No	Sub Units	Topic
1	1.2	• User Behaviour & Navigation, Branding & User Experience, Customer Insights
2	2.3	• Social Media Optimization (SMO) - content, content sharing, knowledge sharing; connecting to social networking
4	4.3	Tracking landing pages, Choosing your metrics, A/B and Multivariate testing, Analyzing test results.

### Online Resources

<https://adamfard.com/blog/understand-user-behavior/>  
<https://support.google.com/analytics/answer/1009612?hl=en>  
<https://youtu.be/De159AHXqXI>

### Evaluation Pattern

#### For 40 Marks

Students will be evaluated on the basis of 60 marks term end exam for which the paper pattern is provided at the end and 40 marks internal assessment which is as follows:

Research Project	20 Marks
Self-Learning Evaluation	20 Marks

#### For 60 Marks

Semester End Examination

Marks: 60 Time 2 hours

#### Question Paper Pattern

N. B. 1. All questions are Compulsory.

2. All questions carry equal marks.

Q. 1 Answer any Two of the following (out of Three) From Module – I Marks – 15

Q. 2 Answer any Two of the following (out of Three) From Module – II Marks – 15

Q. 3 Answer any Two of the following (out of Three) From Module – III Marks – 15

Q. 4 Answer any Two of the following (out of Three) From Module – IV Marks – 15

**Reference Books**

1. Digital Marketing Fundamentals: From Strategy to ROI  
By Marjolein Visser, Berend Sikkenga, Mike Berry Publishing
2. Digital Marketing Excellence: Planning, Optimizing and Integrating Online Marketing  
By Dave Chaffey, PR Smith - Routledge Group London
3. The Art of Digital Marketing: The Definitive Guide to Creating Strategic Online Campaigns  
By Ian Dodson - Wiley Publications

**Course Code: PG-FBM-105**  
**Direct Taxation**

Unit No.	Content	No. of Lectures
<b>1</b>	<p><b>Computation of Total income</b></p> <p>1.1 Individual 1.2 Partnership Firm 1.3 Advance tax Advance Tax U/S 207, 208, 209, 210 &amp; 211</p> <ul style="list-style-type: none"> <li>• Sec: 207 – Income Liable to Advance Tax</li> <li>• Sec: 208 – Liability of Advance Tax</li> <li>• Sec: 209 – Computation of Advance Tax</li> <li>• Sec: 210 – Payment of Advance Tax by Assesses on His Own Account</li> <li>• Sec: 211 – Due Dates of Payment of Advance Tax</li> </ul> <p>1.4 Interest Payable U/S 234A, 234B, 234C</p> <ul style="list-style-type: none"> <li>• Sec: 234A – Interest for default in furnishing return of income</li> <li>• Sec: 234B – Interest for default in payment of advance tax</li> <li>• Sec: 234C – Interest for deferment of advance tax</li> </ul> <p>1.5 Return of Income – Sec 139</p>	<b>15</b>

2	<p><b>Computation of Tax</b></p> <p>2.1 Clubbing of Income 2.2 Set off and carry forward of losses</p> <ul style="list-style-type: none"> <li>• Sec: 71 – Set Off Loss from One Head against Income of another Head</li> <li>• Sec: 71B – Carry Forward &amp; Set off Losses from House Property</li> <li>• Sec: 72 – Carry Forward &amp; Set Off of Losses of Business Losses</li> <li>• Sec: 73- Losses in Speculation Business</li> <li>• Sec: 74- Loss under the head Capital Gains</li> </ul> <p>2.3 Deductions from Gross Total Income.</p> <ul style="list-style-type: none"> <li>• 80 A- Restriction on claim in Chapter VI- A deductions</li> <li>• 80 C – Payment of LIC/PF and other eligible investments</li> <li>• 80CCC – Contribution to certain Pension Fund</li> <li>• 80D – Medical Insurance Premium</li> <li>• 80 DD- Maintenance and medical treatment of handi-capped dependent</li> <li>• 80E – Interest on Educational Loan</li> <li>• 80 TTA- Interest on Saving Bank account</li> <li>• 80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person</li> </ul> <p>2.4 Calculation of Tax as per New and old Regime U/S 115 BAC</p>	15
3	<p><b>Assessment of partnership firm &amp; MAT</b></p> <p>3.1 Computation of Income of Partnership Firm in Relation to Sec: 40(b) &amp; Tax Thereon with Applicable Rate of Tax 3.2 Introduction to MAT 3.3 Practical problems</p>	15
4	<p><b>Tax deducted at source</b></p> <p>4.1 Basic Aspects of Deduction of Taxes at Source</p> <ul style="list-style-type: none"> <li>• Sec: 192 – TDS on Salary</li> <li>• Sec: 194A – TDS on Interest</li> <li>• Sec: 194C – TDS on Contractor</li> <li>• Sec: 194H – TDS on Commission</li> <li>• Sec: 194I – TDS on Rent</li> </ul>	15

	<ul style="list-style-type: none"> <li>• Sec: 194J – TDS on Professional Fees</li> </ul>	
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### Self-Learning topics

Return of Income –Sec 139

### Online resources

<https://resource.cdn.icai.org/62009bos50392cp10.pdf>

### Evaluation Pattern

#### **Formative Assessment (40 Marks):**

Sr. No.	Particulars	Marks
1	Self-Learning Presentation	20
2	One online/offline class test	20
	<b>TOTAL</b>	<b>40</b>

#### **Summative Assessment Examination (60 Marks):**

##### **Question Paper Pattern for Semester-I (Practical paper)**

These examinations shall be of 2 Hours duration. Maximum Marks 60.

All questions Compulsory.

Question No	Particulars	Marks
Q-1	Practical Question	15 Marks
	<b><u>OR</u></b>	
Q-2	Practical Question	15 Marks
	<b><u>OR</u></b>	
Q-3	Practical Question	15 Marks
	<b><u>OR</u></b>	
	Practical Question	

<b>Q-4</b>	Practical Question If all modules are practical	<b>15 Marks</b>
	Theory/Short Case studies If one module is theoretical	
	<b>OR</b>	
	Short Notes (Attempt 3 out of 4) One short note from each module	<b>15 Marks</b>
<b>Note:</b> 1) <b>One question is allotted to each module except the theory module</b> 2) <b>Practical/Theory question of 15 marks may be divided into two sub-questions of 7/8 Marks or 10/5 Marks</b>		

**Reference Books:**

1. Direct Taxes Law and Practice, Dr. V.K. Singhania & Dr. Kapil Singhania Taxman Publications Pvt. Ltd., New Delhi.
2. Prasad, Bhagwati: Income Tax Law & Practice; Wiley Publication, New Delhi.
3. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra.
4. Dinker Pagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.
5. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi
6. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi
7. Akhileshwar Pathak & Savan Godiawala, Business Taxation, Tata McGraw Hill Education Private Limited
8. Relevant guidance notes issued by the ICAI.
9. Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House
10. Income Tax Ready Reckoner by Dr.V.K. Singhania - Taxman
11. Direct Tax Laws by T.N. Manoharan - Snow White Board of Studies-in-Accountancy

**Course Code: PG-FBM-106**  
**Research Methodology**

Units	Contents	No. of Lectures
1	<p><b>Introduction to Research</b></p> <p>1.1 Features and Importance of research in business            1.2 Philosophy and Paradigm of Scientific Research            1.3 Objectives and Types of research- Basic, Applied, Descriptive,            1.4 Analytical and Empirical Research.            1.5 Formulation of research problem, Research Design.            1.6 Significance of Review of Literature.            1.7 Hypothesis: Formulation, Sources, Importance and Types.            1.8 Sampling: Significance, Methods, Factors determining sample size.            1.9 Doing research with images &amp; other visual materials.            1.10 Semiotic analysis in research</p>	15
2	<p><b>Research Process</b></p> <p>2.1 Stages in Research process.            2.2 Data Collection: Primary data: Observation, Experimentation, Interview, Schedules, Survey, Limitations of Primary data.            2.3 Secondary data: Sources and Limitations,            2.4 Factors affecting the choice of method of data collection.            2.5 Questionnaire: Types, Steps in Questionnaire Designing, Essentials of a good Questionnaire, Scaling Questions.</p>	15
3	<p><b>Data collection and organization</b></p> <p>3.1 Data Processing: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation, Thematic analysis, Discourse Analysis.            3.2 Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis.            3.3 Testing of Hypotheses –            Parametric Test-t test, f test, z test            Non-Parametric Test -Chi square test, ANOVA, Factor Analysis            3.4 Interpretation of data: significance and Precautions in data interpretation</p>	15
4	<p><b>Research Reporting and Modern Practices in Research</b></p> <p>4.1 Research Report Writing: Importance, Essentials, Structure/ layout, Types            4.2 References and Citation Methods:            APA (American Psychological Association).            CMS (Chicago Manual Style)</p>	15

MLA (Modern Language Association) 4.3 Footnotes and Bibliography 4.4 Modern Practices: origin of research ethics, Ethical Norms in Research, Plagiarism. 4.5 Role of Computers in Research 4.6 Data Visualisation Tools and technologies for innovative methods: including film, photography, apps. 4.7 Presenting research to different audience	
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### Self-Learning topics (Unit wise):

Sr. No	Sub Unit	Topic
1	1.1	Features and Importance of research in business
2	2.4	Factors affecting the choice of method of data collection
3	3.1	Significance in Research
4	4.1	Importance of Research Report writing

### Online Resources

[https://onlinecourses.nptel.ac.in/noc21\\_mg11/preview](https://onlinecourses.nptel.ac.in/noc21_mg11/preview)

### Evaluation Pattern

#### For 40 Marks

Students will be evaluated on the basis of 60 marks term end exam for which the paper pattern is provided at the end and 40 marks internal assessment which is as follows:

Research project	20 Marks
Viva voce	10 Marks
Self-Learning Evaluation	10 Marks

#### For 60 Marks

Semester End Examination

Marks: 60 Time 2 hours

### Question Paper Pattern

N. B. 1. All questions are Compulsory.



2. All questions carry equal marks.

Q. 1 Answer any Two of the following (out of Three) From Module – I Marks – 15

Q. 2 Answer any Two of the following (out of Three) From Module – II Marks – 15

Q. 3 Answer any Two of the following (out of Three) From Module – III Marks – 15

Q. 4 Answer any Two of the following (out of Three) From Module – IV Marks – 15

### **Reference Books**

Research Methodology – Text and Cases with SPSS Applications, by Dr S.L. Gupta and Hitesh Gupta, International Book House Pvt Ltd

Business Research Methodology by T N Srivastava and Shailaja Rego, Tata Mcgraw Hill Education Private Limited, New Delhi

Methodology of Research in Social Sciences, by O.R. Krishnaswami, Himalaya Publishing House

Research Methodology by Dr Vijay Upagude and Dr Arvind Shende

Business Statistics by Dr S. K Khandelwal, International Book House Pvt Ltd

Quantitative Techniques by Dr S. K Khandelwal, International Book House Pvt Ltd

SPSS 17.0 for Researchers by Dr S.L Gupta and Hitesh Gupta, 2nd edition, Dr S. K Khandelwal, International Book House Pvt Ltd

Foundations of Social Research and Econometrics Techniques by S.C. Srivastava, Himalaya publishing House

Statistical Analysis with Business and Economics Applications, Hold Rinehart & Wrintston, 2nd Edition, New York

Business Research Methods, Clover, Vernon T and Balsey, Howard L, Colombus O. Grid, Inc

Business Research Methods, Emary C. Willima, Richard D. Irwin In. Homewood

Research Methods in Economics and Business by R. Gerber and P.J. Verdoom, The Macmillan Company, New York

Research and Methodology in Accounting and Financial Management, J.K Curtis

Statistics for Management and Economics, by Menden Hall and Veracity, Reinmuth J.E

Panneerselvam, R., Research Methodology, Prentice Hall of India, New Delhi, 2004.

Kothari CR, Research Methodology- Methods and Techniques, New Wiley Ltd., 2009

Mayan, M. J. (2016). Essentials of Qualitative Inquiry. Routledge. (Chapter 1, Introduction to Qualitative Inquiry, Chapter 4, Research Question and Sampling).

Mickez, R. (2012). Interviewing Elites: Addressing Methodological Issues. Qualitative Inquiry 18: 482- 493.

**Part 4 - The Scheme of Teaching and Examination**  
**Semester – II**

Sr . N o.	Subje ct Code	Subject Title	Periods Per Week						Total Marks						
			U n i t s	SL %*	L	T	P	Credit s	S L E	RP	VV	SEE	Total		
1	PG- FBM- 201	Entrepreneurship Management	4	20 %*	4	0	0	4	1 0	20	10	60	100		
2	PG- FBM- 202	E-Commerce	4	20 %*	4	0	0	4	1 0	20	10	60	100		
3	PG- FBM- 203	Service Marketing	4	20 %*	4	0	0	4	1 0	20	10	60	100		
4	PG- FBM- 204	Retail Management	4	20 %*	4	0	0	4	1 0	20	10	60	100		
5	PG- FBM- 205	Indirect Taxation	4	20 %*	4	0	0	4	1 0	20	10	60	100		
6	PG- FBM- 206	OJT/FP						4					100		
Total Hours / Credit									20						500

SL: Self Learning, L: Lecture, T: Tutorials, P: Practical, SLE- Self learning evaluation,  
CT-Commutative Test, SEE- Semester End Examination, TA-Teacher Assessment  
RP- Research Project , VV- Viva Voce

**Plz note from serial No 4 and serial 5 students have to choose any one option**

OJT- On Job Training - A course requiring student's to participate in a professional activity or work experience, with an entity external to the educational institution. Internships involve working with local

industry, government or private organizations, etc. to provide opportunities for students to actively engage in onsite experiential learning.

FP- Field Project - Courses requiring students to participate in field-based learning or projects to study actual field situations regarding issues related to socio-economic development in rural and urban settings.

### First Year Semester – II Units – Topics – Teaching Hours

S. N	Subject Code	Subject Unit Title		Lect ures	Total No. of lectures	Cre dits	Total Marks
1	PG-FBM-201	I	Entrepreneurship Development Perspective	15	60	4	100 (60+40)
		II	Creating Entrepreneurial Venture	15			
		III	Registration of Business Organization and Start up	15			
		IV	Assistance and incentives for promotion and development of Entrepreneurship	15			
2	PG-FBM-202	I	Introduction to Electronic Commerce – Evolution and Models	15	60	4	100 (60+40)
		II	World Wide Web and E-enterprise	15			
		III	marketing and Electronic Payment System	15			
		IV	Legal and Regulatory Environment and Security issues of E-commerce	15			
3	PG-FBM-203	I	Introduction to Service Marketing	15	60	4	100 (60+40)
		II	Marketing Mix for Services	15			
		III	Consumer Expectation of Services and Service Innovation	15			
		IV	Customer Relationship Management in Services	15			
4	PG-FBM-204	I	Introduction to Retailing	15	60	4	100 (60+40)
		II	Retail Management Strategies	15			
		III	Retail location, Merchandising and Layout	15			
		IV	Retail Technologies and Recent trends in Retailing	15			
5	PG-FBM 205	1	Introduction to GST	15		4	100 (60+40)

		II	Levy & Collection of Tax				
		III	Time, Place and Value of Supply				
		IV	Input Tax Credit & Payment of Tax and Registration under GST				
6	PG-FBM 206		On Job training / Field projects			4	100
			Total			4	500

**Lecture Duration – 60 minutes**

**60 lectures per subject equivalent to 60 hours per subject      One credit = 15 hours**

**Plz note students have to choose the option of any one from serial No 4 and Serial No 5 as they are discipline specific electives**

### **Part 5 - Detailed Scheme**

Curriculum Topics along with Self-Learning topics - to be covered, through self-learning mode along with the respective Unit. Evaluation of self-learning topics to be undertaken before the concluding lecture instructions of the respective Unit.

#### **PG-FBM--201**

#### **Entrepreneurship Management**

<b>Sr No</b>	<b>Units</b>	<b>No. of Lectures</b>
I	<b>Entrepreneurship Development Perspective</b> 1.1 Entrepreneurship – Concept, Factors affecting growth of Entrepreneurship, Types of Entrepreneurs, Requirements of Entrepreneurial structure. 1.2 Entrepreneurial Culture -Elements of culture, Steps to change Entrepreneurial culture, Entrepreneurial v/s Administrative culture, National Entrepreneurship Culture. 1.3 Theories of Entrepreneurship- Schumpeter Dynamic Entrepreneurship Innovation Theory, Theory of High Achievement by McClelland, Theory of Personnel Resourcefulness	15
II	<b>Creating Entrepreneurial Venture</b> 2.1 Entrepreneurial Environment- Significance, Analysing the Current Business Scenario, SWOC Analysis, Problems of Entrepreneurship 2.2 Financial Analysis of Entrepreneurial Venture- Significance, Tools of Financial Analysis, Sources of development finance 2.3 Social Entrepreneurship- Features, Importance, Arguments (for and against) Social Entrepreneurship, Women Entrepreneurs – concept and special Government schemes for women entrepreneurs in India.	15

III	<p><b>Registration of Business Organization and Start Up</b></p> <p>3.1 Registration of Business Organization: Types of Business Organization and their registration process: Sole Proprietorship, Limited Liability Partnership (LLP), Private Limited Company, One Person Company and Public Limited Company</p> <p>3.2 Advantages and Limitations of each type of Business Organization</p> <p>3.3 MSMED Act 2020</p> <p>3.4 Start Up: Definition of Startup, Evolution of Start up in India,</p> <p>3.5 Make in India , Leading Unicorns in India, Atmanirbhar Bharat and other Government schemes</p>	15
IV	<p><b>Assistance and Incentives for Promotion and Development of Entrepreneurship</b></p> <p>4.1 Incentives – Need, Promotion and development Entrepreneurship-Types of Assistance and incentives -Fiscal, Financial, Promotional, Marketing, and Organizational.</p> <p>4.2 NPSD - National Policy for Skill Development and Entrepreneurship 2015.</p> <p>4.3 Institutions in aid of Entrepreneurship Development - The National institute for Entrepreneurship and small business development, District Industry Centre (DIC), National Alliance of young Entrepreneurs</p> <p>4.4 Skill development Councils</p> <p>4.5 Role of Educational Institutions in promoting Entrepreneurship</p>	15

#### Self - Learning topics (unit wise)

Sr No.	Unit	Topic
1	1.2	National Entrepreneurship Culture
2	2.1	Analysing the Current Business Scenario
3	3.3	Reasons for failure of Start-ups
4	4.2	NPSD – National Policy for Skill Development and Entrepreneurship, 2015

#### Online Resources

<p>NPTEL Course on Entrepreneurship, Prof C Bhaktavatsala Rao, PhD. Ajit Singhvi Chair Professor, Department of Management Studies, IIT Madras</p> <p><a href="https://nptel.ac.in/courses/110/106/110106141/">https://nptel.ac.in/courses/110/106/110106141/</a> (National Entrepreneurship Culture)</p>

<p>NPTEL Course on Innovation, Business Models and Entrepreneurship , Prof. Rajat Agarwal and Prof. Vinay Sharma , Department of Management, IIT Rorkee  <a href="https://nptel.ac.in/courses/110/107/110107094/">https://nptel.ac.in/courses/110/107/110107094/</a> (Analysing the Current Business Scenario)</p>
<p>NPTEL course on , Entrepreneurship Essentials, Prof Manoj Kumar Mondal, Department of Multidisciplinary IIT Kharagpur  <a href="https://nptel.ac.in/courses/127/105/127105007/">https://nptel.ac.in/courses/127/105/127105007/</a> ( Reasons of Failure of start ups)</p>
<p>NPSD - National Policy for Skill Development and Entrepreneurship 2015  <a href="https://www.govrecruitment.com/national-policy-for-skill-development-and-entrepreneurship/">https://www.govrecruitment.com/national-policy-for-skill-development-and-entrepreneurship/</a>  <a href="https://m.economictimes.com/news/economy/finance/world-bank-clears-250-million-loan-to-train-indias-job-seekers/articleshow/59320912.cms">https://m.economictimes.com/news/economy/finance/world-bank-clears-250-million-loan-to-train-indias-job-seekers/articleshow/59320912.cms</a>  <a href="https://m.economictimes.com/topic/National-Policy-on-Skill-Development-NPSD/amp">https://m.economictimes.com/topic/National-Policy-on-Skill-Development-NPSD/amp</a></p>

### Evaluation Pattern

#### For 40 Marks

Students will be evaluated on the basis of 60 marks term end exam for which the paper pattern is provided at the end and 40 marks internal assessment which is as follows:

Research Project	20 Marks
Self-Learning Evaluation	20 Marks

#### For 60 Marks

Semester End Examination

Marks: 60 Time 2 hours

#### Question Paper Pattern

N. B. 1. All questions are Compulsory.

2. All questions carry equal marks.

Q. 1 Answer any Two of the following (out of Three) From Module – I Marks – 15

Q. 2 Answer any Two of the following (out of Three) From Module – II Marks – 15

Q. 3 Answer any Two of the following (out of Three) From Module – III Marks – 15

Q. 4 Answer any Two of the following (out of Three) From Module – IV Marks – 15

**Reference Books**

- 1) Innovation and Entrepreneurship (1985) by Peter F. Drucker
- 2) Angels, Dragons and Vultures (2011) by Simon Acland
- 3) Crossing the Chasm (1991) by Geoffrey A. Moore
- 4) The \$100 Startup (2012) by Chris Guillebeau
- 5) A Dozen Lessons for Entrepreneurs by Tren Griffin
- 6) The Sage handbook of small business and entrepreneurship by Blackburn, Robert A; De Clercq, Dirk; Heinonen, Jarna
- 7) Dream With Your Eyes Open by Ronnie Screwvala by Ronnie Screwvala
- 8) Bhaag by Ganesh V.
- 9) Connect The Dots by Rashmi Bansal
- 10) Dhirubhai Ambani: Against All Odds by A G Krishnamurthy
- 11) Steel King: Lakshmi Mittal by Prateeksha M Tiwary
- 12) Stay Hungry Stay Foolish by Rashmi Bansal
- 13) Government of India, Ministry of Commerce and Industry, Department for Promotion of Industry and Internal Trade (DIPP) report on Evolution of Start-up India, Capturing the 5 years story.
- 14) Government of India, Ministry of Commerce and Industry, Department for Promotion of Industry and Internal Trade (DIPP) report on Start-up India the way ahead.

**PG-FBM-202**  
**E- Commerce**

Units	Contents	No. of Lectures
1	<p><b>Introduction to Electronic Commerce – Evolution and Models</b></p> <p>1.1 Evolution of E-Commerce-Introduction, History/Evolution of Electronic Commerce, Roadmap of E-Commerce in India, Main activities, Functions and Scope of E- Commerce.</p> <p>1.2 Benefits and Challenges of E-Commerce, E-Commerce Business Strategies for Marketing, Sales and Promotions.</p> <p>1.3 Business Models of E-Commerce- Characteristics of Business to Business(B2B), Business to Consumers (B2C), Business to Government (B2G)</p> <p>1.4 Concepts of other models of E-commerce.</p> <p>1.5 Business to Consumer E-Commerce process, Business to Business E-Commerce- Need and Importance, alternative models of B2B E-Commerce.</p>	15

	1.6 E-Commerce Sales Product Life Cycle (ESLC) Model	
2	<p><b>World Wide Web and E-enterprise</b></p> <p>2.1 World Wide Web-Reasons for building own website, Benefits of Website, Registering a Domain Name, Role of web site in B2C E-commerce; push and pull approaches; Web site design principles.</p> <p>2.2 EDI and paperless trading; Pros &amp; Cons of EDI; Related new technologies use in E- commerce.</p> <p>2.3 Applications of E-commerce and E-enterprise - Applications to Customer Relationship Management- Types of E-CRM, Functional Components of E-CRM.</p> <p>2.4 Managing the E-enterprise - Introduction, Managing the E-enterprise, Comparison between Conventional and E-organisation, Organisation of Business in an E-enterprise, Benefits and Limitations of E-enterprise</p>	15
3	<p><b>E- marketing and Electronic Payment System</b></p> <p>3.1 Digital-Marketing - Scope and Methods of Digital-Marketing, Traditional web promotion; Web counters; Promotion and Role of Social media in Marketing using online platforms.</p> <p>3.2 Crypto-Currency, Cashless systems, Multiple Gateway cashless Economy and E-Wallets</p> <p>3.3 E-Commerce Customer Strategies for Purchasing and support activities, Planning for Electronic Commerce and its initiatives, The pros and cons of online shopping, Justify an Internet business.</p> <p>3.4 Electronic Payment System-Characteristics of E-payment system, SET Protocol for credit card payment, prepaid e-payment service, post-paid E-payment system, Types of payment systems.</p> <p>3.5Operational, credit and legal risks of E-payment system, Risk management options for E-payment systems, Set standards / principles for E-payment</p>	15
4	<p><b>Legal and Regulatory Environment and Security issues of E-commerce</b></p> <p>4.1 Introduction to Cyber Laws-World Scenario, Cyber-crime&amp; Laws in India and their limitations, Hacking, Web Vandals, E-mail Abuse, Software Piracy and Patents. UPI Acts</p> <p>4.2 Taxation Issues, Protection of Cyber Consumers in India and CPA 1986, Importance of Electronic Records as Evidence.</p> <p>4.3 Security Issues in E-Commerce- Risk management approach to Ecommerce Security - Types and sources of threats, Protecting electronic commerce assets and intellectual property.</p> <p>Security Tools, Client server network security, Electronic signature, Encryption and concepts of public and private key infrastructure</p>	15

### Self Learning Topics

B2B Business Models
Payment Technologies



## E-Commerce Security Tools

### Online Resources

<https://www.coursera.org/learn/digital-business-models>

<https://www.coursera.org/learn/paytech>

<https://www.coursera.org/learn/it-security>

### Evaluation Pattern

#### For 40 Marks

Students will be evaluated on the basis of 60 marks term end exam for which the paper pattern is provided at the end and 40 marks internal assessment which is as follows:

Research Project	20 Marks
Self-Learning Evaluation	20 Marks

#### For 60 Marks

Semester End Examination

Marks: 60 Time 2 hours

### Question Paper Pattern

N. B. 1. All questions are Compulsory.

2. All questions carry equal marks.

Q. 1 Answer any Two of the following (out of Three) From Module – I Marks – 15

Q. 2 Answer any Two of the following (out of Three) From Module – II Marks – 15

Q. 3 Answer any Two of the following (out of Three) From Module – III Marks – 15

Q. 4 Answer any Two of the following (out of Three) From Module – IV Marks – 15

### Reference Books:

1. E-Commerce
2. Laudon, Kenneth C. and Carol Guercio Traver (2002) E-commerce: business, technology, society. (New Delhi : Pearson Educatin).
3. Awad, Elias M. (2007), Electronic Commerce: From Vision to Fulfillment (NewDelhi : Pearson Education).
4. Kalakota, Ravi and Marcia Robinson (2001). Business 2.0: Roadmap for Success (newDelhi : Pearson Education).

5. Smith, P.R. and Dave Chaffey (2005), eMarketing eXcellence; The Heart of eBusiness (UK : Elsevier Ltd.)
6. Sundeep Oberole Security and you-TMH (2001)
7. Greenstein & Feinman Electronic Commerce-Security, Risk Mgt and Control-TMH (2000)
8. Adam Nabll R. (Editor) Electronic Commerce: Technical Business and Legal Issues.
9. Diwan, Prag and Sharma Electronic Commerce-a Manager's Guide to EBusiness
10. Bharat Bhasker, Electronic Commerce – Frame work technologies and Applications, 3rd Edition- Tata Mc GrawHill Publications, 2008.
11. Kamlesh K.Bajaj and Debjani Nag, Ecommerce- the cutting edge of Business, Tata Mc GrawHill Publications, 2008
12. Kalakota et al, Frontiers of Electronic Commerce, Addison Wesley, 2004
13. E- Commerce Strategies, Technology and applications (David) Tata McGrawHill
14. Introduction to E-commerce (jeffrey) Tata- Mcgrawhill
15. E-Business and Commerce- Strategic Thinking and Practice (Brahm) biztantra
16. Web Technology : Ramesh Bangia
17. Turban, King, Viehland& Lee, Electronic Commerce- A Managerial Perspective, Pearson.
18. IJECS International journal of Electronic Ecommerce Studies ISSN 2073-9729[http://ijecs.academic- publication.org/](http://ijecs.academic-publication.org/)
19. Electronic Commerce Research and Applications ISSN: 1567-4223Editor-in-Chief: Robert Kauffman(<http://www.journals.elsevier.com/electronic-commerce-research-and-applications>)
20. Journal of Electronic Commerce Research (JECR) ISSN: 1526-6133 (Online) 1938-9027 (Print)
21. ([http://web.csulb.edu/journals/jecr/a\\_j.htm](http://web.csulb.edu/journals/jecr/a_j.htm))
22. <https://www.entrepreneur.com/article/284175>
23. [https://www.researchgate.net/publication/220630401\\_Building\\_an\\_E-Business\\_Strategy](https://www.researchgate.net/publication/220630401_Building_an_E-Business_Strategy)
24. <https://friedmansocialmedia.com/social-networks-and-ecommerce/>

**PG-FBM-203**  
**Service Marketing**

Units	Contents	No. of Lectures
1	<p><b>Introduction to Service Marketing</b></p> <p>1.1. Introduction : Meaning, Need and Significance of Services Marketing, 1.2. Services Marketing Environment: Micro Environment, Macro Environment and Porter's Five Forces Model. 1.3. Services Marketing Planning process: Developing an effective service Strategy, Market segmentation, Positioning and differentiation of services</p>	15
2	<p><b>Marketing Mix for Services</b></p> <p>2.1 Service Product &amp; Operation : Understanding Employees and Customers Role in Service Delivery 2.2. Pricing of services: Characteristics of Services and their Influence upon Service Prices 2.3. Service Promotion and Communication Mix: Marketing communication mix and Communication issues in service marketing. 2.4. Service channels and Physical Evidence: Service distribution, Role of Physical evidence and Elements of Physical Evidence.</p>	15
3	<p><b>Consumer Expectation of Services and Service Quality Improvement</b></p> <p>3.1. Customer Expectations of service: Service expectations, types of expectations, factors influencing customer expectations of service. 3.2. Consumer Perception of Services: Understanding Consumer Perception and factors influencing Consumer Perception. 3.3. Measuring &amp; Improving Service Quality: Measuring Service Quality / Gap Analysis – SERVQUAL Model, Tools to analyze and address service quality problems – Blueprinting, ISO 9000, Total Quality Management, Six Sigma</p>	15
4	<p><b>Customer Relationship Management in Services</b></p> <p>4.1 Introduction: Meaning and Commercial context of Customer Relationship Management, Importance of CRM and its Success Factors 4.2. Customer Retention through Relationship Marketing: Concept and Importance of Successful Customer Retention Programme. 4.3. Role of technology in Customer Relationship Management: Importance of Technology in CRM, technology tools used in Customer Relationship Management (Types of CRM), Recent Trends in CRM.</p>	15

**Self-Learning topics (Unit wise):**

Sr. No	Sub Units	Topic

1	4.1	Meaning and Commercial context of Customer Relationship Management, Importance of CRM and its Success Factors
2	4.3	Role of technology in Customer Relationship Management: Importance of Technology in CRM, technology tools used in Customer Relationship Management (Types of CRM), Recent Trends in CRM

### Online Resources

[https://onlinecourses.swayam2.ac.in/imb19\\_mg10/preview](https://onlinecourses.swayam2.ac.in/imb19_mg10/preview)  
[https://onlinecourses.nptel.ac.in/noc20\\_mg57/preview](https://onlinecourses.nptel.ac.in/noc20_mg57/preview)

(Courses developed by IIT Bangalore and IIT Kharagpur and available on swayam)

### Evaluation Pattern

#### For 40 Marks

Students will be evaluated on the basis of 60 marks term end exam for which the paper pattern is provided at the end and 40 marks internal assessment which is as follows:

Research Project	20 Marks
Self-Learning Evaluation	20 Marks

#### For 60 Marks

Semester End Examination

Marks: 60 Time 2 hours

#### Question Paper Pattern

N. B. 1. All questions are Compulsory.

2. All questions carry equal marks.

Q. 1 Answer any Two of the following (out of Three) From Module – I Marks – 15

Q. 2 Answer any Two of the following (out of Three) From Module – II Marks – 15

Q. 3 Answer any Two of the following (out of Three) From Module – III Marks – 15

Q. 4 Answer any Two of the following (out of Three) From Module – IV Marks – 15

### Reference Books

1. Service Marketing, Himalaya Publishing House.
2. Service Marketing, Second edition, K. Rama Mohana Rao, Pearson Education India.
3. Services Marketing Concept Planning and Implementation by C. Bhattacharjee, Published by Excel Books.
4. Services Marketing by Govind Apte, Oxford University Press, 2004

**PG-FBM-204**  
**Retail Management**

Sr No	Unit /Modules	No. of Lectures
I	<p><b>Introduction to Retailing</b></p> <p>1.1 Retailing: Concept, Scope and Importance of Retailing and Retail Management</p> <p>1.2 Retail Formats, Theories of Retail change</p> <p>1.3 Retail Environment Economic, Legal, Technological &amp; Competitive</p> <p>1.4 Retail sector in India: Size, and Drives of Retail changes, FDI in Retailing in Indian Context</p> <p>1.5 Recent Trends in Retailing: Modern Retail Formats, Mall System, Challenges Faced by the Retail Sector, Ethics in Retailing.</p>	15
II	<p><b>Retail Management Strategies</b></p> <p>2.1 Retail Strategies: Promotional Strategies, Retail Planning Process,</p> <p>2.2 Retail - Market Segmentation - Concept and Significance</p> <p>2.3 Relationship Marketing Strategies: CRM in Retailing, Retail Value Chain, Retail life Cycle</p> <p>2.4 HRM in retailing- Growing importance of HR and Challenges faced by HR in retailing</p> <p>2.5 Consumer Strategies: Consumer Behaviour in Retail Context, Buying Decision Process, Customer Service as a Part of Retail Strategy</p>	15
III	<p><b>Retail Location, Merchandising and layout</b></p> <p>3.1 Retail Location&amp; Merchandising: Importance, Types, Steps involved in choosing a Retail Location.</p>	15

	3.2 Merchandising: Concept and Merchandising Planning Process, Retail Branding, Merchandising Buying, Visual Merchandising – Online and Offline stores  3.3 Store Design and Layout: Store Design - Elements, Store Layout - Importance, Steps for Designing	
IV	<b>Retail technology and recent trends in retailing</b>  4.1 Technologies: Use of Technologies in retailing - Electronic Data Interchange (EDI), Radio Frequency Identification (RFI), Data Base Management system, Video Kiosk ,Use of Artificial intelligence in retail Robotics in retail Chatbots, Beacons, Digital Mirrors.  4.2 E-Retailing: Formats, Challenges, Trends in E-tailing  4.3 Green Retailing - Concept and Importance  4.4 Retail as a Career: Various Career Options, Responsibilities of Store Manager, Functions of Merchandising Manager	15

#### Self-Learning topics (Unit wise):

Unit No.	Topic
1	Retail Management and Retail Environment
2	Retail location and layout
3	Retail Merchandise

#### Online Resources

<a href="https://nptel.ac.in/courses/110/104/110104070/">https://nptel.ac.in/courses/110/104/110104070/</a> (Retail management)
<a href="https://nptel.ac.in/courses/110/104/110104070/">https://nptel.ac.in/courses/110/104/110104070/</a> (Retail location and layout)
<a href="https://www.youtube.com/watch?v=uSw4hS979ZA(merchandising)">https://www.youtube.com/watch?v=uSw4hS979ZA(merchandising)</a>
<a href="http://sim.edu.in/wp-content/uploads/2018/02/RETAIL-MANAGEMENT-Notes.pdf">http://sim.edu.in/wp-content/uploads/2018/02/RETAIL-MANAGEMENT-Notes.pdf</a>
<a href="https://gfgc.kar.nic.in/vemagal/FileHandler/61-72ae8417-1fcc-4590-8def-7cba23116ed2.pdf">https://gfgc.kar.nic.in/vemagal/FileHandler/61-72ae8417-1fcc-4590-8def-7cba23116ed2.pdf</a>

#### Evaluation Pattern

##### For 40 Marks

Students will be evaluated on the basis of 60 marks term end exam for which the paper pattern is provided at the end and 40 marks internal assessment which is as follows:

Research Project	20 Marks
Self-Learning Evaluation	20 Marks

**For 60 Marks**

Semester End Examination

Marks: 60 Time 2 hours

**Question Paper Pattern**

N. B. 1. All questions are Compulsory.

2. All questions carry equal marks.

Q. 1 Answer any Two of the following (out of Three) From Module – I Marks – 15

Q. 2 Answer any Two of the following (out of Three) From Module – II Marks – 15

Q. 3 Answer any Two of the following (out of Three) From Module – III Marks – 15

Q. 4 Answer any Two of the following (out of Three) From Module – IV Marks – 15

**Reference Books:**

1 Retailing Management – Swapna Pradhan; Tata McGraw-Hill Education, 2011 New Delhi

2. Retail Management – A Strategic approach -Barry Berman & Joel Evan, Patralli Chatterjee Mac Millan Edition 2017

3. Retail Management – Gibson Vedamani; Tata McGraw-Hill Education, 2011 New Delhi

4. Retail Management – Levy & Weitz; Tata Mc graw Hill Education

5. Channel Management & Retail Management – Meenal Dhotre, Himalaya Publishing House 2015

6. Retail Marketing Management – David Gilbert; Pearson Education second edition

8. The Art of Retailing – A.J. Lamba; Tata McGraw-Hill Education Edition 2002

9. Retailing Management Text and cases- U.C Mathur, I k. International Publishing house

10. Retail Management – Analysis, Planning & Control – David Walters;

11 Retail Management, Retail Concepts and Practices – R S Tiwari , Himalaya Publishing House.

12 Strategic Retail Management: Text and International Cases - [Joachim Zentes](#), [Dirk Morschett](#), [Hanna Schramm-Klein](#) edition 2016.

13. Retail Management A Global Perspective (Text and Cases)- Harjit Singh S.Chand ltd edition 2014

**PG-FBM-205**  
**Indirect Taxation: Goods and Service Tax (GST)**  
**Indirect Tax**

Unit	Content	No. of Lectures
1	<b>Introduction to GST</b> 1.1. What is GST 1.2. Need for GST 1.3. Dual GST Model 1.4. Definitions Section 2(17) Business Section 2(13) Consideration Section 2(45) Electronic Commerce Operator Section 2(52) Goods Section 2(56) India Section 2(78) Non taxable Supply Section 2(84) Person Section 2(90) Principal Supply Section 2(93) Recipient Section 2(98) Reverse charge Section 2(102) Services Section 2(105) Supplier Section 2(107) Taxable Person Section 2(108) Taxable Supply 1.5. Goods & Services Tax Network (GSTN)	15
2	<b>Levy &amp; Collection of Tax</b> 2.1 Scope of Supply 2.2 Nontaxable Supplies 2.3 Composite and Mixed Supplies	15



	2.4 Composition Levy 2.5 Levy and Collection of tax 2.2. Exemption from tax	
3	<b>Time, Place and Value of Supply</b> 3.1. Time of Supply 3.2 Place of Supply 3.3 Value of Supply	15
4	<b>Input Tax Credit &amp; Payment of Tax and Registration under GST</b> 4.1 Eligibility for taking Input Tax Credit 4.2 Input Tax Credit in Special Circumstances 4.3 Computation of Tax Liability and payment of tax 4.4 Persons not liable registration 4.5 Compulsory registration 4.6 Procedure for registration 4.7 Deemed registration 4.8 Cancellation of registration	15

### Self-Learning topics (Unit wise)

Sr. No	Sub Unit	Topics
1	2.2	Non Taxable Supplies
2	2.4	Composition Levy
3	2.6	Exemption from Tax

### Online Resources

<a href="https://www.cbic.gov.in/resources/htdocs-cbec/gst/51_GST_Flyer_Chapter24.pdf">https://www.cbic.gov.in/resources/htdocs-cbec/gst/51_GST_Flyer_Chapter24.pdf</a>
<a href="https://taxguru.in/goods-and-service-tax/taxable-supply-vis-vis-activities-taxable-supply.html">https://taxguru.in/goods-and-service-tax/taxable-supply-vis-vis-activities-taxable-supply.html</a>
<a href="https://cbic-gst.gov.in/faq.html">https://cbic-gst.gov.in/faq.html</a>
<a href="https://cbic-gst.gov.in/pdf/faq-manual/faq-composition-levy-revised.pdf">https://cbic-gst.gov.in/pdf/faq-manual/faq-composition-levy-revised.pdf</a>
<a href="https://www.cbic.gov.in/htdocs-cbec/gst/Composition%20Levy%20Scheme.pdf">https://www.cbic.gov.in/htdocs-cbec/gst/Composition%20Levy%20Scheme.pdf</a>
<a href="https://tax2win.in/guide/gst-exemption">https://tax2win.in/guide/gst-exemption</a>

### Evaluation Pattern

#### **Formative Assessment (40 Marks):**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Marks</b>
<b>1</b>	<b>Self-Learning Presentation</b>	<b>20</b>
<b>2</b>	<b>One online/offline class test</b>	<b>20</b>
	<b>TOTAL</b>	<b>40</b>

#### **Summative Assessment Examination (60 Marks):**

##### **Question Paper Pattern for Semester-I (Practical paper)**

These examinations shall be of 2 Hours duration. Maximum Marks 60.

All questions Compulsory.

<b>Question No</b>	<b>Particulars</b>	<b>Marks</b>
<b>Q-1</b>	Practical Question  <b><u>OR</u></b>  Practical Question	<b>15 Marks</b>
<b>Q-2</b>	Practical Question  <b><u>OR</u></b>  Practical Question	<b>15 Marks</b>
<b>Q-3</b>	Practical Question  <b><u>OR</u></b>  Practical Question	<b>15 Marks</b>
<b>Q-4</b>	Practical Question If all modules are practical  Theory/Short Case studies If one module is theoretical  <b>OR</b>  Short Notes (Attempt 3 out of 4) One short note from each module	<b>15 Marks</b>  <b>15 Marks</b>

**Note:**

- 1) One question is allotted to each module except the theory module
- 2) Practical/Theory question of 15 marks may be divided into two sub-questions of 7/8 Marks or 10/5 Marks

**Reference Books**

- 1) Direct & Indirect Taxation by Ainapure, Manan Prakashan
- 2) Direct & Indirect Taxation (Goods & Service Tax), Sheth Publication
- 3) GST Bare Act 2017
- 4) GST Law & Practice - V.S Datey
- 5) GST Laws – National Academy of Customs, Indirect Tax



**Dr Rita Khatri**  
**Chairperson -BOS( Commerce and Management )**