

Shiromani Gurdwara Parbandhak Committee's
Guru Nanak Khalsa College
of
Arts, Science and Commerce
(Autonomous)
Matunga, Mumbai – 400 019, Maharashtra

Syllabus for FY BCOM (Management Studies)
Semester I and II
as per NEP regulations 2020

Program: Bachelor of Commerce
(Management Studies)

Course: B.Com – (Management Studies)

(With effect from Academic Year 2023 - 2024)

Programme Outcome (POs)

Department of Commerce– Bachelor of Management Studies (BMS)

Program typically prepares students for careers in the field of management studies. The program covers a wide range of topics related to the scope of marketing, research, study of consumer behavior, financial knowledge regarding capital markets, commodity markets, various financial markets and updates regarding current market trends.

Outcomes of a BMS program include:

- **PO1 Enhancement of Human Skills:** Acquire knowledge about management practices which facilitate them to become effective professionals.
- **PO2 Problem-solving skills:** Apply the concepts related to Commerce, Accountancy, Economics, Management and other allied subjects in various commercial fields. Analyze and interpret the financial statements and accounting activities involved in the business
- **PO3 Enhancement of Academic Skills:** Be capable to pursue higher studies in diverse fields of Management such as Business Administration, Human Resource Management, Marketing and Finance.
- **PO4 Development of Entrepreneurial Skills:** Be adequately trained to be entrepreneurs and communicate effectively. Develop a positive attitude towards lifelong learning and research. Design and construct an innovative business model and develop entrepreneurship skills.
- **PO5 Develop Business Knowledge:** Acquire the required skills to develop business models and be responsible global citizens with cross culturally competent behavior and ethical values. Develop a strong foundation for the industry specific skills to pursue better career prospects.
- **PO6 Communication skills:** Students should be able to communicate effectively with colleagues and stakeholders, both verbally and in writing.
- **PO7 Teamwork and collaboration:** Students should learn to work effectively in teams and collaborate with others to develop and implement effective outcomes.
- **PO8 Ethical and professional conduct:** Students should be aware of ethical issues and code of conduct to demonstrate professionalism in their work.
- Overall, a BMS program aims to prepare students to be competent, skilled, and ethical professionals in the field of Management Studies. Graduates of the program should be able to apply their knowledge and skills to solve real-world problems and advance in the field of management.

Programme Specific Outcome (PSOs)

Department of Commerce– Bachelor of Management Studies (BMS)

- **PSO1** Graduates will have a solid understanding of fundamental management concepts, theories, and principles.
- **PSO2** Graduates should be familiar with organizational behavior, including topics such as motivation, leadership, team dynamics, and workplace culture.
- **PSO3** Conceptualize and implement business schemes through the application of multidisciplinary knowledge comprising of Operations, HR, IT, Finance and Marketing.

Semester-I

Course Code	Course Name Bachelor of Management Studies	Teaching Hours	Credits Assigned	Total Credits
		Theory	Theory	
GNKUCBCOMMSMJ1101	(Major) Paper-I Fundamentals of Management	60	4	4
GNKUCBCOMMSMI1101	(Minor) Paper Business Environment	60	4	4
GNKUCBCOMMSOE1101	Open elective (OE) Entrepreneurship	30	2	2
GNKUCBCOMMSVSC101	Vocational Skill Course (VSC) Office Management & Secretarial Practice I	30	2	2
GNKUCBCOMMSSEC101	Skill Enhancement Course (SEC) Introduction to Financial Accounts	30	2	2
GNKUCBCOMMSAEC101	Ability Enhancement Course (AEC) COMMUNICATION SKILLS IN ENGLISH I	30	2	2
GNKUCBCOMMSVEC101	Value Education Course (VEC) Corporate Social Responsibility	30	2	2
GNKUCBCOMMSCC101	Credit Course Centralised	30	2	2
Total		240	22	22

Semester-II

Course Code	Course Name Bachelor of Management Studies	Teaching Hours	Credits Assigned	Total Credits
		Theory	Theory	
GNKUCBCOMMSMJ1102	(Major) Paper-I Foundation of Human Skills	60	4	4
GNKUCBCOMMSMI1102	(Minor) Paper Micro Economics	60	4	4
GNKUCBCOMMSOE102	Open elective (OE) Introduction to Human Resource Management	30	2	2
GNKUCBCOMMSVSC102	Vocational Skill Course (VSC) Office Management & Secretarial Practice II	30	2	2
GNKUCBCOMMSSEC102	Skill Enhancement Course (SEC) Introduction to Cost Accounting	30	2	2
GNKUCBCOMMSAEC102	Ability Enhancement Course (AEC) COMMUNICATION SKILLS IN ENGLISH II	30	2	2
GNKUCBCOMMSVEC102	Value Education Course (VEC) Environmental Management	30	2	2
GNKUCBCOMMSIKS102	Indian Knowledge System (IKS) Centralised	30	2	2
Total		240	22	22

Examination:

For 100 Marks (04 Credits)

- **Internal Examination (25 Marks):** 20 Marks for continuous internal assessment vide Assignments/projects/role play/ case study, any other activity pertaining course content and 5 Marks for Class Participation/ Classroom Activity.
- **End Semester theory examination (75 Marks):** Weightage of each unit will be proportional to the number of lecture hours as mentioned in the syllabus. Duration of exam: 2hours 30mins
- **Combined passing of 40% with minimum 20% in Internal Component.**

For 50 Marks (02 Credits)

- **Internal Examination (20 Marks):** Continuous Internal assessment of 20 Marks each (Quiz/Assignments/projects/role play/ case study, any other activity pertaining course content).
- **End Semester theory examination (30 Marks):** Weightage of each unit will be proportional to the number of lecture hours as mentioned in the syllabus. Duration of exam: 1hour.
- **Combined passing of 40% with minimum 20% in Internal Component.**

Semester 1

Semester 1

Paper I MAJOR

Course Title: Fundamentals of Management

Credits: 04

No. of Lectures: 60

Marks: 100

Fundamentals of Management

Course Objectives:

Sr. No.	Course objectives
The course aims at:	
1	Understanding how managers operate within dynamic, global business environments and adapt to change.
2	Enabling organizations to develop and maintain competitive advantage through strategic management and environmental awareness.
3	Equipping students to make business decisions using various analytical tools and techniques to remain competitive.
4	Developing problem-solving strategies and critical thinking skills for real-life management situations.

Course Outcomes (COs):

Sr. No.	On completing the course, the student will be able to:	POs addressed	PSOs addressed	Cognitive Levels addressed
CO1	Explain the fundamental principles and functions of management.	PO1, PO2	PSO1	Understand (Level 2)
CO2	Apply management theories to analyze organizational scenarios and challenges.	PO3, PO4	PSO2	Apply (Level 3)
CO3	Evaluate different leadership styles and their effectiveness in various organizational settings.	PO5, PO6	PSO1	Evaluate (Level 5)
CO4	Develop strategic plans incorporating planning, organizing, leading, and controlling to achieve organizational goals.	PO7, PO8	PSO2	Create (Level 6)

Unit	Details
1	Introduction to Management
	<ul style="list-style-type: none"> ● Management: Concept, Definitions, Importance, Nature, Role & Skills, Levels of Management, Concepts of PODSCORB. ● Evolution of Management thought (Contribution of Taylor, Weber, Mayo and Fayol in management)
2	Planning and Decision Making
	<ul style="list-style-type: none"> ● Planning: Meaning, Importance, Elements, Process, Limitations and MBO. ● Decision Making: Meaning, Importance, Process, Techniques of Decision Making.
3	Organising
	<ul style="list-style-type: none"> ● Organising: Concepts, Structure (Formal & Informal, Line & Staff and Matrix), Meaning, Advantages and Limitations ● Departmentation: Meaning, Basis and Significance ● Span of Control: Meaning, Graicuna's Theory, Factors affecting span of Control Centralization vs Decentralization ● Delegation: Authority & Responsibility relationship
4	Directing, Leadership, Co-ordination, Controlling and Recent Trends in Management
	<ul style="list-style-type: none"> ● Directing: Meaning and Process ● Leadership: Meaning, Styles and Qualities of Good Leader ● Co-ordination as an Essence of Management ● Controlling: Meaning, Process and Techniques ● Recent Trends: Global Management Practices

Reference

- Pagare Dinkar, Principles of Management
- Prasad L.M., Principles and Practice of Management
- Satya Narayan and Raw VSP, Principles and Practice of Management
- Srivastava and Chunawalla, Management Principles and Practice

Semester 1
Paper II MINOR
Course Title: Business Environment
Credits: 04
No. of Lectures: 60
Marks: 100

Business Environment

Course Objectives:

Sr. No.	Course objectives
The course aims at:	
1	Understanding the theoretical framework of the business environment, including political, legal, social, cultural, and international dimensions.
2	Analyzing the impact of technological and economic factors on organizational operations.
3	Equipping students to assess environmental influences—such as industry structure, competition, and market dynamics—on businesses.
4	Developing students' ability to apply analytical tools (e.g., SWOT, PESTEL) to evaluate environmental trends and support strategic decisions.

Course Outcomes (COs):

Sr. No.	On completing the course, the student will be able to:	POs addressed	PSOs addressed	Cognitive Levels addressed
CO 1	Understand components of the business environment.	PO1, PO2	PSO1	Understand (K2)
CO 2	Analyze environmental factors influencing business organizations.	PO2, PO3	PSO1, PSO2	Analyze (K4)
CO 3	Demonstrate competitive structure analysis for selected industries.	PO3, PO4	PSO2	Apply & Analyze (K3, K4)
CO 4	Apply strategic analytical tools (e.g., SWOT, PESTEL) to real-world business settings.	PO4, PO5	PSO2	Evaluate (K5)

Unit	Particulars
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1	Introduction to Business Environment
	<p>A. Business: Meaning, Definition, Nature & Scope, Types of Business Organizations</p> <ul style="list-style-type: none"> • Business Environment: Meaning, Characteristics, Scope and Significance, <p>Components of Business Environment</p> <ul style="list-style-type: none"> • Micro and Macro Environment: Definition, Differentiation, Analysis of Business Environment, SWOT Analysis. <p>B. Introduction to Micro-Environment:</p> <p>Internal Environment: Value system, Mission, Objectives, Organizational, Structure, Organizational Resources, Company Image, Brand Equity</p> <p>External Environment: Firm, customers, suppliers, distributors, Competitors, Society</p> <p>C. Introduction to Macro Components:</p> <p>Demographic, Natural, Political, Social, Cultural, Economic, Technological, International and Legal)</p>
2	Political and Legal environment
	<p>Political Institutions: Legislature, Executive, Judiciary, Role of government in Business, Legal framework in India.</p> <p>Economic environment: economic system and economic policies. Concept of Capitalism, Socialism and Mixed Economy</p> <p>Impact of business on Private sector, Public sector and Joint sector</p>
3	Social and Cultural Environment, Technological environment and Competitive Environment
	<ul style="list-style-type: none"> • Social and Cultural Environment: Nature, Impact of foreign culture on Business • Technological environment: Features, impact of technology on Business • Competitive Environment: Meaning, Michael Porter's Five Forces Analysis, • Competitive Strategies
4	International Environment
	<ul style="list-style-type: none"> • International Environment <ul style="list-style-type: none"> • GATT/ WTO: Objective and Evolution of GATT, GATT v/s WTO, Functions of WTO, • Globalization: Meaning, Nature and stages of Globalization, features of Globalization • MNCs: Definition, meaning, merits, demerits, MNCs in India • FDI: Meaning, FDI concepts and functions, Need for FDI in developing countries

References

- Morrison J, The International Business Environment, Palgrave
- Francis Cherunilam, Business Environment-Himalaya Publishing House, New Delhi
- K. Aswathappa, Essentials of Business Environment, Himalaya Publishing House, New Delhi
- MISHRA AND PURI, Indian Economy, Himalaya Publishing House, New Delhi
- Business Environment Raj Aggarwal Excel Books, Delhi
- Strategic Planning for Corporate Ramaswamy V McMillan, New Delhi
- Business and society - Lokanathan and Lakshmi Rajan, Emerald Publishers.
- Economic Environment of Business - M. Adhikary, Sultan Chand & Sons.

Semester 1
Paper OE (From BMS)
Course Title: Entrepreneurship
Credits: 02
No. of Lectures: 30
Marks: 50

Entrepreneurship

Course Objectives:

Sr. No.	Course objectives
The course aims at:	
1	Understanding the concept and mindset of entrepreneurship, including characteristics of successful entrepreneurs.
2	Identifying and analyzing viable business opportunities using creativity, innovation, and opportunity recognition techniques.
3	Applying planning and analytical tools (e.g., business plan development, feasibility, financial analysis) in venture creation.
4	Developing entrepreneurial skills such as resource acquisition, adaptability, communication, and team leadership.

Course Outcomes (COs):

Sr. No.	On completing the course, the student will be able to:	POs addressed	PSOs addressed	Cognitive Levels addressed
CO 1	Recognize entrepreneurial traits and assess personal readiness for venture creation.	PO1, PO2	PSO1	Understand (K2)
CO 2	Analyze and select high-potential business opportunities using creative and analytical methods.	PO3, PO4	PSO1, PSO2	Analyze (K4)
CO 3	Prepare a comprehensive business plan including feasibility and financial evaluations.	PO3, PO5	PSO2	Apply (K3)
CO 4	Demonstrate entrepreneurial competencies in resource mobilization, team leadership, and adaptive decision-making.	PO4, PO6	PSO1, PSO2	Evaluate & Create (K5–K6)

Unit	Details
Unit 1	Introduction to Entrepreneurship
	<ul style="list-style-type: none"> ● Concept, meaning and definition of entrepreneur and entrepreneurship management. ● Importance and significance of growth of entrepreneurial activity. Characteristics and qualities of entrepreneurs ● Motives behind being an entrepreneur ● Obstacles inhibiting entrepreneurship ● Entrepreneurial Process ● Classification and types of entrepreneurs ● Theories of entrepreneurship ● Role of Entrepreneur in Indian Economy ● Successful Entrepreneurs case studies
Unit 2	Creating Entrepreneurial Venture
	<ul style="list-style-type: none"> ● Business Planning Process, understanding business life cycle and product life cycle. ● Environmental Analysis: Search and scanning- strength and weaknesses. ● Identifying problems and opportunities - Opportunities and Threats ● Defining Business Idea, Product, location and ownership. ● Stages in starting the new venture. ● Entrepreneurial Models - Franchises, BPO, KPO, venture capital funding.

References

- Entrepreneurship development, Moharanas and Dash C.R., RBSA Publishing, Jaipure
- Beyond entrepreneurship, Collins and Lazier W, Prentice Hall, New Jersey, 1992
- Entrepreneurship, Hisrich Peters Sphephard, Tata McGraw Hill
- Fundamentals of entrepreneurship, S.K. Mohanty, Prentice Hall of India
- A Guide to Entrepreneur

Semester 1
Paper V VSC-MAJOR
Course Title: Office Management & Secretarial Practice I
Credits: 02
No. of Lectures: 30
Marks: 50

Office Management and Secretarial Practice I

Course Objectives:

Sr. No.	Course objectives
The course aims at:	
1	Understanding the functions and roles of the modern office and office manager in facilitating organizational efficiency, including coordination, communication, and control.
2	Developing skills in office systems, procedures, record-keeping, and interdepartmental coordination to support organizational workflows.
3	Acquainting students with secretarial duties such as meeting management, professional correspondence, and office communication protocols.
4	Building digital and administrative competencies through the use of office tools, automation, word processing, and document management technologies.

Course Outcomes (COs):

Sr. No.	On completing the course, the student will be able to:	POs addressed	PSOs addressed	Cognitive Levels addressed
CO 1	Explain the structure, functions, and significance of modern office operations.	PO1, PO2	PSO1	Understand (K2)
CO 2	Implement office systems and procedures, including records management and coordination across departments.	PO2, PO3	PSO3	Apply (K3)
CO 3	Conduct secretarial tasks such as drafting correspondence, preparing agendas, and managing meetings effectively.	PO3, PO4	PSO1, PSO5	Apply & Analyze (K3–K4)
CO 4	Use digital tools (MS Office, typing, automation software) to enhance office productivity and professional communication.	PO4, PO5	PSO2, PSO6	Evaluate & Create (K5–K6)

Unit	Details
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Unit 1	Introduction to Office, Office Systems & Routines
	<p><u>A. Concept of Office</u></p> <ul style="list-style-type: none"> ● Definition of an office ● Functions of office ● Importance of office to modern business ● Office Management ● Office Manager <p><u>B. Office Organization</u></p> <ul style="list-style-type: none"> ● Importance of office organization ● Principles of office management ● Types of office organization <p><u>C. Office Systems & Procedures</u></p> <ul style="list-style-type: none"> ● Meaning and characteristics of office systems ● Principles of office systems ● Office routines and procedures <p><u>D. Office Accommodation, Layout & Environment</u></p> <ul style="list-style-type: none"> ● Office Accommodation ● Office Layout ● Office Environment
Unit 2	Office Manuals, Records, Equipment & Machines
	<p><u>A. Office Manuals</u></p> <ul style="list-style-type: none"> ● Meaning of office manuals ● Need for office manuals ● Types of office manuals ● Preparing office manuals ● Writing office manuals <p><u>B. Records Management</u></p> <ul style="list-style-type: none"> ● Records management ● Filing, Classification, Indexing <p><u>C. Office equipment and furniture</u></p> <ul style="list-style-type: none"> ● Office machines ● Office communication ● Office correspondence ● Office forms ● Office stationary and supplies

References:

- N Kumar and R. Mittal Office Management
- Arora, S.P, Office Organization and Management
- Singh B.P, “ Office Organization and Management “, Kalyani Publishers, New Delhi.
- Gupta C.B, “Office Management”, Sultan Chand and Sons, New Delhi.

Semester 1
Paper VI SEC
Course Title: Introduction to Financial Accounts
Credits: 02
No. of Lectures: 30
Marks: 50

Introduction to Financial Accounts

Course Objectives:

Sr. No.	Course objectives
The course aims at:	
1	Presenting the accounting systems and principles used to translate economic activities into financial data.
2	Teaching students to analyze business transactions and record them using generally-accepted accounting rules.
3	Equipping students to prepare the complete accounting cycle and generate all major financial statements.
4	Facilitating the interpretation of financial information to support decision-making by stakeholders.

Course Outcomes (COs):

Sr. No.	On completing the course, the student will be able to:	POs addressed	PSOs addressed	Cognitive Levels addressed
CO 1	On completing the course, the student will be able to:	POs addressed	PSOs addressed	Cognitive Levels addressed
CO 2	Explain foundational principles and objectives of financial accounting.	PO1, PO2	PSO1	Understand (K2)
CO 3	Analyze and record transactions using double-entry accounting in compliance with accepted standards.	PO2, PO3	PSO1	Apply (K3)
CO 4	Prepare the full accounting cycle including journal entries, ledgers, trial balance, and final statements.	PO3, PO4	PSO1, PSO2	Apply & Analyze (K3, K4)

Unit	Particulars
Unit 1	Introduction
	<ul style="list-style-type: none"> ● Meaning and Scope of Accounting: Need and development, definition: Book-Keeping and accounting, Persons interested in accounting, Branches of accounting, Objectives of accounting. ● Accounting Principles: Introductions to Concepts and conventions. ● Introduction to Accounting Standards: (Meaning and Scope) ♦ AS 1: Disclosure to Accounting Policies ♦ AS 6: Depreciation Accounting. ♦ AS 9: Revenue Recognition. ♦ AS 10: Accounting for Fixed Assets. ● Accounting in Computerized Environment (Introduction, Features and application in various areas of Accounting)
Unit 2	Accounting Transactions
	<ul style="list-style-type: none"> ● Accounting Transactions: Accounting cycle, Journal, Journal proper, Opening and closing entries, Relationship between journal & ledger: Rules regarding posting: Trial balance: Subsidiary books (Purchase, Purchase Returns, Sales, Sales Returns & cash book –Triple Column), Bank Reconciliation Statement. ● Expenditure: ♦ Classification of Expenditure-Capital, revenue and Deferred Revenue expenditure ♦ Distinction between capital expenditure and revenue expenses ♦ Unusual Expenses: Effects of error: Criteria test. ● Receipts: Capital receipt, Revenue receipt, distinction between capital receipts and revenue receipts. ♦ Profit or Loss: Revenue profit or loss, capital profit or loss

References

- Financial Accounts (a managerial emphasis) – By Ashok Banerjee, Excel Books
- Fundamental of Accounting and Financial Analysis – By Anil Choudhary, Pearson Education
- Indian Accounting Standards and IFRS for non-financial executives – By T.P. Ghosh, Taxman

Semester 1
Paper VIII VEC
Course Title: Corporate Social Responsibility
Credits: 02
No. of Lectures: 30
Marks: 60

Corporate Social Responsibility

Course Objectives:

Sr. No.	Course objectives
The course aims at:	
1	Understanding the concept, evolution, and business rationale of corporate social responsibility, including stakeholder roles and ethical foundations.
2	Examining CSR frameworks—such as ESG, stakeholder theory, and ISO 26000—and their application in organizational strategies.
3	Applying CSR tools and methodologies to assess social, environmental, and economic impacts, through case study analysis.
4	Developing CSR reporting and evaluation skills, including performance metrics, communication strategies, and ethical decision-making.

Course Outcomes (COs):

Sr. No.	On completing the course, the student will be able to:	POs addressed	PSOs addressed	Cognitive Levels addressed
CO 1	Explain foundational CSR principles, ethical considerations, and stakeholder perspectives.	PO1, PO2	PSO1	Understand (K2)
CO 2	Analyze CSR frameworks (e.g., ESG, stakeholder theory, ISO 26000) and assess their relevance to businesses.	PO2, PO3	PSO1, PSO2	Analyze (K4)
CO 3	Evaluate CSR initiatives using real-world cases, recommending improvements based on social and environmental metrics.	PO3, PO4	PSO2	Evaluate (K5)
CO 4	Design a CSR strategy and reporting plan, including stakeholder mapping, impact measurement, and communication.	PO4, PO5	PSO2	Create (K6)

Unit	Title
Unit 1	Introduction to CSR
	<ul style="list-style-type: none"> • Meaning and Definition of CSR, History and Evolution of CSR, Factors affecting the growth of CSR Reasons for Social Responsibility • Corporate responsibility towards various group of stakeholders • Arguments in favour and Against of Corporate Social Responsibility • Current Trends and Opportunities in CSR
Unit 2	CSR and Environmental Concerns
	<p>CSR and environmental concerns.</p> <ul style="list-style-type: none"> · Designing CSR Policy- Factors influencing CSR Policy, Role of HR Professionals in CSR · CSR and Sustainable Development · CSR through Triple Bottom Line in Business
	Total Lectures

References:

- Sharma J.P 'Corporate Governance, business ethics and CSR, Ane Books Pvt Ltd, New Delhi
- S.K.Bhatia, Business Ethics and Corporate Governance
- William Shaw, Business Ethics, Wordsworth Publishing Company, International Thomson Publishing Company.
- Corporate Crimes and Financial Frauds, Dr. Sumit Sharma, New Delhi India

Semester 2

Semester 2

Paper 1 MAJOR

Course Title: Foundation of Human Skills

Credits: 04

No. of Lectures: 60

Marks: 100

Foundation of Human Skills

Course Objectives:

Sr. No.	Course objectives
The course aims at:	
1	Understanding individual behavior, interpersonal dynamics, and self-awareness, including concepts like attitudes and emotional intelligence.
2	Exploring group behavior, organizational culture, and team development to foster effective collaboration.
3	Building communication, conflict-resolution, and empathy skills essential for personal and professional relationships.
4	Enhancing critical thinking, problem-solving, adaptability, and stress-management abilities.

Course Outcomes (COs):

Sr. No.	On completing the course, the student will be able to:	POs addressed	PSOs addressed	Cognitive Levels addressed
CO 1	Explain theories of individual behavior, emotional intelligence, and self-awareness in personal and work contexts.	PO1, PO2	PSO1	Understand (K2)
CO 2	Analyze group dynamics and organizational culture to improve team performance.	PO2, PO3	PSO2	Analyze (K4)
CO 3	Apply communication, empathy, and conflict-resolution techniques in interpersonal scenarios.	PO3, PO4	PSO1, PSO3	Apply (K3)
CO 4	Demonstrate effective problem-solving, adaptability, and stress-management strategies in real-life situations.	PO4, PO5	PSO2, PSO3	Evaluate & Create (K5–K6)

Unit	Details
1	Understanding of Human Nature
	<p>Individual Behaviour: concept, individual differences, factors affecting individual differences, Influence of environment</p> <p>Personality: concept, Big five model</p> <p>Perception and its role in individual decision making,</p> <p>Learning: theories of learning (classical conditioning, operant conditioning and social learning approaches)</p> <p>Motivation: Hierarchy of needs theory, Theory X and Y, Motivation-Hygiene theory, Vroom's expectancy theory.</p>
2	Introduction to Group Behaviour
	<p>Introduction to Group Behaviour</p> <ul style="list-style-type: none"> • Group Behaviour: Definition and classification of Groups, Formation of group, Types of Group Structures, Group decision making, • Power and Politics in Organization • Conflict, Management of Conflict.
3	Organizational Culture & Change Management
	<p>Organizational Culture:</p> <ul style="list-style-type: none"> • Characteristics of organizational culture. • Types, functions and barriers of organizational culture • Ways of creating and maintaining effective organization culture <p>Management of Change: Change and Organisational development, Resistance to change, overcoming resistance to change</p>
4	Work Stress & Stress Management
	<p>Work stress: Meaning-Stress, understanding stress, types of stress, Causes and consequences of job stress, Ways for coping up with job stress</p> <p>Recent advances in OB.</p>

Reference

Stephen P Robbins, Organizational Behaviour

- K Ashwatthappa , Organisational Behaviour
- Pagare Dinkar, Principles of Management
- Prasad L.M., Principles and Practice of Management
- Satya Narayan and Raw VSP, Principles and Practice of Management
- Srivastava and Chunawalla, Management Principles and Practice

Semester 2
Paper II MINOR
Course Title: Micro Economics
Credits: 04
No. of Lectures: 60
Marks: 100

Micro Economics

Course Objectives:

Sr. No.	Course objectives
The course aims at:	
1	Understanding foundational microeconomic concepts including scarcity, opportunity cost, and economic rationality.
2	Exploring supply and demand analysis, market equilibrium, and price elasticity in competitive markets.
3	Examining consumer behavior theories (utility, indifference curves) and production theories (cost, output).
4	Analyzing various market structures, externalities, government intervention, and welfare economics.

Course Outcomes (COs):

Sr. No.	On completing the course, the student will be able to:	POs addressed	PSOs addressed	Cognitive Levels addressed
CO 1	Explain fundamental microeconomic concepts and the principles of scarcity and choice.	PO1, PO2	PSO1	Understand (K2)
CO 2	Apply models of supply, demand, and elasticity to analyze market equilibrium and changes.	PO2, PO3	PSO1	Apply (K3)
CO 3	Analyze consumer utility and firm production decisions under different economic conditions.	PO3, PO4	PSO2	Analyze (K4)
CO 4	Evaluate market structures, externalities, and policy tools to assess efficiency and welfare outcomes.	PO4, PO5	PSO2	Evaluate (K5)

Unit	Particulars
Unit 1	Introduction to Business Micro Economics
	<ul style="list-style-type: none"> ● Meaning, Nature and Scope of Business Micro Economics. ● Distinctions between Economics and Business Economics. ● Importance of Business Micro Economics. ● Basic Problems of an Economy and Role of Price Mechanism. ● Features of Free Market Economy.
Unit 2	Demand and Supply Analysis
	<ul style="list-style-type: none"> ● Concept of Demand and Law of Demand. ● Elasticity of Demand - Meaning, Types (Price, Income, Cross and Advertising), Measurement, Determinants and Importance of Elasticity of Demand. ● Concept of Supply and Law of Supply. ● Elasticity of Supply - Meaning and Determinants of elasticity of Supply. ● Determination of Equilibrium Price and Quantity through Demand and Supply.
Unit 3	The Indifference Curve Approach
	<ul style="list-style-type: none"> ● Utility Analysis and its Limitations. ● Meaning and Properties of Indifference Curve. ● Marginal Rate of Substitution and Price Income line. ● Consumer's Equilibrium. ● Price, Income and Substitution effect.
Unit 4	Demand Forecasting
	<ul style="list-style-type: none"> ● Concept of Demand Forecasting. ● Objectives of Demand Forecasting. ● Types of Demand Forecasting. ● Methods of Demand Forecasting. ● Importance of Demand Forecasting.

Reference:

- Economics - Lipsey, R.G. and A.K. Chrystal, Oxford Univ. Press
- Economics: Principles and Applications - Mankiw, N.G., Cengage Learning.
- Business Economics - H.L. Ahuja, S. Chand Publication
- Managerial Economics - Suma Damodaran, Oxford University Press
- Managerial Economics - Geetika, Ghosh & Choudhury, Cengage Learning, New Delhi
- Managerial Economics - Moyer & Harris, Tata Mcgraw-Hill, New Delhi.
- Modern Microeconomics - Technologies & Applications. Bharat, Bhaskar

Semester 2

Paper OE (From BMS)

Course Title: Introduction to Human Resource Management

Credits: 02

No. of Lectures: 30

Marks: 50

Introduction to Human Resource Management

Course Objectives:

Sr. No.	Course objectives
The course aims at:	
1	Understanding core HRM concepts and the strategic role of HR in organizational competitiveness and sustainability.
2	Exploring essential HR activities such as recruitment, selection, training, performance appraisal, compensation, and employee relations.
3	Applying HR tools and practices in a legally compliant and ethically responsible manner.
4	Developing skills to align HR policies and procedures with organizational goals and workforce needs.

Course Outcomes (COs):

Sr. No.	On completing the course, the student will be able to:	POs addressed	PSOs addressed	Cognitive Levels addressed
CO 1	Explain the fundamental concepts, evolution, and strategic importance of HRM within organizations.	PO1, PO2	PSO1	Understand (K2)
CO 2	Describe and differentiate key HR functions—recruitment, selection, training, appraisal, compensation, and employee relations.	PO2, PO3	PSO1	Understand & Apply (K2, K3)
CO 3	Apply HR practices and tools in accordance with legal standards and ethical principles to real-world scenarios.	PO3, PO4	PSO1, PSO2	Apply & Analyze (K3, K4)
CO 4	Evaluate and recommend improvements for HR policies and processes to support organizational effectiveness and employee performance.	PO4, PO5	PSO2	Evaluate & Create (K5, K6)

Unit	Details
Unit 1	Introduction Human Resource Management - Definition - Objectives - Functions - Scope - Importance - HRM in India - Evolution of HRM - Quality of a good Human Resource Managers - Human Resource Planning - Job Analysis, Job description and Job Specification – Work life Balance
Unit 2	Acquisition of Human Resources & Performance Appraisal Recruitment and Selection - Sources of Recruitment - Selection Process - Test Types - Interview Types - Placement and Induction. Appraising and Managing Performance - Introduction-definition, objectives, need and importance of Performance Appraisal - Process of Performance Appraisal - Traditional and Modern Techniques of Performance Appraisal - Limitations of Performance Appraisal

References

- Management of Human Resource (A Behavioural approach to personnel) by Darovedo R.S. / Oxford and IBH Publishing Co., New Delhi – 1952.
- Personnel Management (Management of Human Resources) by Dr. C.B. Mamoria/Himalaya Publishing House
- Designing and Managing Human Resource Systems by Udai Pareek and T. Vnkateswara Rao / Oxford and IBH Publishing Co. New Delhi – 1981
- Managing Human Resources, Productivity, Quality of work life, profits by Wayne F Cascio / McGraw Hill International Editions – 1986

Semester 2
Paper V (VSC)
Course Title: Office Management & Secretarial Practice II
Credits: 02
No. of Lectures: 30
Marks: 50

Office Management & Secretarial Practice II

Course Objectives:

Sr. No.	Course objectives
The course aims at:	
1	Understanding advanced secretarial duties, including meeting documentation, minute-taking, and follow-up procedures.
2	Analyzing the roles and responsibilities involved in company reports, dividends, charges, penalties, and winding-up procedures.
3	Developing skills for handling office workflow tools such as filing systems, office machines, manuals, charts, and report formats.
4	Enhancing the ability to coordinate office personnel, supervise administrative activities, and ma

Course Outcomes (COs):

Sr. No.	On completing the course, the student will be able to:	POs addressed	PSOs addressed	Cognitive Levels addressed
CO 1	Prepare accurate minutes, notices, agendas, and follow-up documentation for board and annual general meetings.	PO1, PO2	PSO1	Apply (K3)
CO 2	Interpret and execute secretarial responsibilities for company reporting, dividend payments, charges, penalties, and winding-up process.	PO2, PO3	PSO1, PSO2	Analyze (K4)
CO 3	Implement effective office control through filing systems, office equipment use, workflows, and administrative manuals and charts.	PO3, PO4	PSO2	Apply & Evaluate (K3–K5)
CO 4	Coordinate and supervise office staff, promoting discipline, efficient task distribution, and professional conduct.	PO4, PO5	PSO2	Evaluate & Create (K5–K6)

Unit	Details
1	Secretarial Practice and Meetings
	<ul style="list-style-type: none"> ● Secretary: Meaning of Secretary, Types/Kinds of Secretaries, importance of Secretary, qualifications and qualities of Secretary, duties of Secretary, changing profile of the Secretary. ● Meetings- Meaning and purpose of meetings, types of meetings, preparation for meetings: Notice, Agenda, Quorum, Role of Chairman, Minutes of meetings, duties of Secretary before, during and after a meeting
2	Secretarial Practice - Office Correspondence
	<ul style="list-style-type: none"> ● Business Letters, Layout (Format) of Business Letters ● Report writing, types of reports, ● Office Manuals – Meaning, need, types of office manuals and steps in preparing of office manuals. ● Handling of Mail: Meaning of Mail, need for establishing inward and outward mail routines, Nature of Mail – E mail and Physical Mail, ● Types of Mail – Inward Mail, Outward Mail and Inter-departmental Mail, Handling of Inward and Outward Mail

Reference

- “Office Management”, P.K. Ghosh, , Sultan Chand & Sons, New Delhi
- Office Management, R.K. Chopra, Himalaya Publishing House, New Delhi
- Office Management, B.R. Duggal, KitabMahal, New Delhi
- Principles of Office Management, R.C. Bhatia, Lotus Press, Darya Ganj, New Delhi
- Office Organisation and Management, S.P. Arora, Vikas Publishing House

Semester 2
Paper VI (SEC)
Course Title: Introduction to Cost Accounting
Credits: 02
No. of Lectures: 30
Marks: 50

Introduction to Cost Accounting

Course Objectives:

Sr. No.	Course objectives
The course aims at:	
1	Describing the fundamental concepts of cost accounting and its purpose in business decision-making.
2	Applying cost accounting techniques to calculate and allocate costs to products and services.
3	Analyzing cost-volume-profit relationships, break-even points, and cost behavior using financial data.
4	Evaluating different costing systems (e.g., job-order vs. process costing) and selecting appropriate methods.

Course Outcomes (COs):

Sr. No.	On completing the course, the student will be able to:	POs addressed	PSOs addressed	Cognitive Levels addressed
CO 1	Explain foundational cost accounting principles and the relationship between cost accounting and financial accounting.	PO1, PO2	PSO1	Understand (K2)
CO 2	Apply cost accounting methods to calculate product or service costs and prepare cost sheets.	PO2, PO3	PSO1	Apply (K3)
CO 3	Analyze cost-volume-profit data and perform break-even and contribution margin calculations.	PO3, PO4	PSO2	Analyze (K4)
CO 4	Evaluate and compare costing systems (e.g., job-order versus process costing) and recommend suitable approaches.	PO4, PO5	PSO2	Evaluate & Create (K5–K6)

Unit	Details
Unit 1	Introduction to Cost Accounting
	<ul style="list-style-type: none"> ● Meaning, Nature and scope – Objective of Cost Accounting – ● Financial Accounting v/s Cost Accounting – Advantages and Disadvantages of Cost Accounting – Elements of Costs – ● Cost classification (concept only) – ● Installation of Cost Accounting System, Process (Simple and Inter process) and Job Costing (Practical Problems)
Unit 2	Elements of Cost
	<ul style="list-style-type: none"> ● Material Costing – Stock valuation (FIFO & weighted average method), EOQ, EOQ with discounts, Calculation of Stock levels (Practical Problems) ● Labour Costing – (Bonus and Incentive Plans) (Practical Problems) ● Overhead Costing (Primary and Secondary Distribution)

Reference

- Management Accounting I.M PandeyVikas Publishing
- Cost Accounting C.S. Rayudu Tata Mc. Grow Hill & Co. Ltd., Mumbai
- Cost Accounting Theory & Practice M.N. Aurora S. Chand & Co. (P) Ltd., New Delhi
- Cost Accounting-A Managerial Emphasis Horngren, Charles, Foster and Datar Prentice Hall of India
- Advanced Problems and Solutions in Cost Accounting Maheshwari S.N. S. Chand &

Semester 2
Paper VIII (VEC)
Course Title: Environmental Management
Credits: 02
No. of Lectures: 30
Marks: 50

Environmental Management

Course Objectives:

Sr. No.	Course objectives
The course aims at:	
1	Understanding the concept, purpose, and components of Environmental Management Systems (EMS), particularly ISO 14001.
2	Exploring the implementation stages of EMS, including planning, execution, auditing, and continual improvement.
3	Applying tools and techniques such as environmental audits, life cycle analysis (LCA), and performance metrics to real-world scenarios.
4	Evaluating strategies for pollution prevention, compliance management, and environmental performance reporting.

Course Outcomes (COs):

Sr. No.	On completing the course, the student will be able to:	POs addressed	PSOs addressed	Cognitive Levels addressed
CO 1	Explain the structure, standards, and significance of EMS frameworks like ISO 14001 in organizational settings.	PO1, PO2	PSO1	Understand (K2)
CO 2	Analyze EMS implementation phases, including planning, operation, monitoring, auditing, and management review.	PO2, PO3	PSO1, PSO2	Analyze (K4)
CO 3	Apply environmental management tools such as audits, LCA, and performance indicators to assess organizational environmental impact.	PO3, PO4	PSO2	Apply (K3)
CO 4	Design improvement plans for pollution prevention, compliance assurance, and EMS enhancement based on audit findings and evaluation metrics.	PO4, PO5	PSO2	Evaluate & C

Unit	Details
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Unit 1	Environmental Concepts
	<p>Environment: Definition and composition, Lithosphere, Atmosphere, Hydrosphere, Biosphere, Biogeochemical cycles – Concept and water cycle. Ecosystem & Ecology; Food chain, food web & Energy flow pyramid.</p> <p>Resources: Meaning, classification (renewable & non-renewable), types & Exploitation of Natural resources in sustainable manner. Hydrosphere, Biosphere, Ecosystem & Ecology; Food chain, food web & Energy flow pyramid, Environment: Definition and composition, Lithosphere, Atmosphere.</p> <p>Pollution – meaning, types, causes and remedies (land, air, water and others) Global warming: meaning, causes and effects.</p>
Unit 2	Sustainability and Role of Business
	<p>Sustainability: Definition, importance and Environment Conservation. Environmental clearance for establishing and operating Industries in India. Salient features of Water Act, Air Act and Wildlife Protection Act.</p> <p>Non-Conventional Energy Sources- Wind, Bio-fuel, Solar, Tidal and Nuclear Energy.</p> <p>Innovative Business Models: Eco-tourism, Green marketing, Organic farming, Eco-friendly packaging, Waste management projects for profits, other business projects for greener future.</p>

References:

- Environment Management, Marathe, Mane, Kalaiselvi, Himalaya Publishing House
- Perspectives in Environmental Studies, Kaushik and Kaushik (2011), New Age International Publications
- A Text Book of Environmental Science, Arwin Kumar (2010), APH Publishing Corporation
- Environmental Science: A global concern, Cunningham and Cunningham (International Reference)