

Mahatma Education Society's
Pillai HOC College of Arts, Science & Commerce
(Autonomous), Rasayani

Affiliated to University of Mumbai
NAAC Accredited with "A+" Grade in cycle II
ISO 9001:2015 Certified



SYLLABUS

S. Y. B.Com (Management Studies)

As per National Education Policy
Choice Based Credit & Grading System
Academic Year 2026-27



Mahatma Education Society's

College Code: 870

PILLAI HOC COLLEGE OF ARTS, SCIENCE & COMMERCE

Pillai HOCL Educational Campus, HOC Colony, Rasayani, Via. Panvel, Dist. Raigad. Pin 410207

Tel: 02192 - 669000 / 01 / 02 / 03 / 04 / 05 / 06 / 07 / 08 / 09 Website : www.phcasc.ac.in Email : phcasc@mes.ac.in

(NAAC Accredited 'A+' Grade , CGPA – 3.26 in Cycle 2 & ISO 9001:2015 Certified)

Affiliated to the University of Mumbai, Approved by Government of Maharashtra

(AUTONOMOUS COLLEGE)

| Sr. No | Name | Category | Signature |
|--------|----------------------------|--|-----------|
| 1 | Dr. Arvind Dhond | Vice Chancellor Nominee. | |
| 2 | Dr. Kaustubh Sontakke | Subject experts from outside the Parent University | |
| 3 | Ms. Arushi Sharma | College alumni | |
| 4 | Dr. Satvinder Kaur Dhanjal | Subject Expert | |
| 5 | Ms. Nimisha Unnithan | Industry Expert | |
| 6 | Dr. Rinkoo Shantnu | Principal | |
| 7 | Mr. Binit Kumar | Vice -Principal | |
| 8 | Ms. Sheetal Patariya | Head of the Department (B.Com. Management & Studies) | |
| 9 | Mr. Vineet Murali | Member | |
| 10 | Mr. Sumeet Mhatre | Member | |
| 11 | Ms. Shireen Jalgaonkar | Member | |
| 12 | Ms. Tanvi Vichare | Member | |
| 13 | Ms. Nishita Totla | Member | |

Introduction

The Bachelor of Commerce in Management Studies (B.Com–MS) is a three-year undergraduate program designed to develop competent, confident, and industry-ready management professionals by integrating core business knowledge with contemporary management practices. The program strengthens leadership, strategic thinking, and managerial judgment by enabling students to analyze organizational structures and business situations effectively. It builds strong professional and business competencies in communication, analytical reasoning, finance, marketing, human resource management, and emerging business technologies. Emphasis is also placed on entrepreneurship, ethical practices, sustainability, and a global business outlook, encouraging innovation and adaptability. This multidisciplinary approach prepares graduates for careers in corporate management, entrepreneurship, consulting, and advanced studies, equipping them to succeed in today's competitive and dynamic business environment.

Programme Outcomes (POs)

| PO No. | PO Title | POs in brief |
|--------|---|--|
| PO1 | Fundamental Knowledge Acquisition | Graduates will demonstrate a comprehensive and foundational knowledge of their chosen discipline along with an awareness of interdisciplinary connections. |
| PO2 | Critical Thinking and Analytical Reasoning | Graduates will be able to analyse complex problems, synthesize data from multiple sources (qualitative and quantitative), and employ logical reasoning to formulate well-supported conclusions and arguments. |
| PO3 | Effective Communication | Graduates will exhibit proficiency in both written and oral communication, articulating ideas clearly, persuasively, and ethically to diverse audiences |
| PO4 | Problem Solving | Graduates will possess the ability to identify, formulate, and design solutions for real-world problems in their professional or social contexts, applying relevant theoretical knowledge and practical skills. |
| PO5 | Information and Digital Literacy | Graduates will demonstrate the capability to locate, evaluate, and effectively use information from various sources, and utilize modern tools and Information and Communication Technology (ICT) for professional and academic tasks. |
| PO6 | Research Skills and Scientific Temperament | Graduates will develop a sense of inquiry and research methodology, including the ability to design experiments (where applicable), collect and analyse data, and interpret results while maintaining scientific rigor and intellectual honesty. |
| PO7 | Ethical Reasoning and Professional Integrity | Graduates will recognize ethical dilemmas, commit to professional and academic ethics, and demonstrate an understanding of moral and social responsibilities in their personal and professional conduct. |
| PO8 | Employability and Professional Skills | Graduates will acquire the necessary job-ready skills, managerial competencies, and professional values to secure gainful employment or pursue advanced education in their respective fields. |
| PO9 | Environmental and Sustainability Consciousness | Graduates will understand the importance of environmental conservation and sustainable development, displaying responsibility toward ecological challenges and advocating for healthy environmental practices. |
| PO10 | Life-Long Learning | Graduates will develop the capacity for independent and self-directed learning to continuously upgrade their knowledge and skills, enabling them to adapt to rapid technological and societal changes. |
| PO11 | Civic and Social Responsibility | Graduates will act as responsible citizens with an informed awareness of constitutional values, engaging proactively in community development and addressing social needs. |
| PO12 | Empathy and Social Intelligence | Graduates will be able to cultivate and demonstrate affective, interpersonal, social and emotional intelligence. |

Programme Specific Outcomes (PSOs)

| PSOs. No. | PSO Title | PSOs in brief |
|-----------|---|---|
| PSO1 | Managerial Knowledge and Application | Graduates will develop a strong understanding of key management principles and be able to apply them effectively in organizational settings to support decision-making and operational efficiency. |
| PSO2 | Effective Communication and Interpersonal Skills | Students will be able to communicate clearly and professionally in business environments while demonstrating strong interpersonal, social, and emotional competencies essential for teamwork and leadership. |
| PSO3 | Entrepreneurial and Analytical Competence | Learners will gain foundational entrepreneurial abilities along with analytical and numerical reasoning skills that enable them to identify business opportunities, evaluate challenges, and propose practical solutions. |
| PSO4 | Ethical, Sustainable, and Global Mindset | Graduates will demonstrate ethical behaviour, environmental awareness, and an understanding of global business perspectives, preparing them to act responsibly and sustainably in diverse professional contexts. |

Evaluation Pattern

| Marking Code | Marking Scheme |
|--------------|--|
| A | 50 Marks Semester End Exam, 50 Marks Continuous Assessment (distributed within 15 Marks Class Test, 15 Marks Presentation & Assignment, 10 Marks Online Quiz, 10 Marks Attendance & Class Participation) |
| B | 100 marks Continuous Assessment (distributed within 30 Marks Class Test, 30 Marks Group Discussion/Viva & Assignment, 30 Marks Online Quiz, 10 Attendance & Class Participation) |
| C | 50 Marks of Continuous Assessment (distributed within 15 Marks Class Test, 15 Marks Group Discussion/Viva & Assignment, 10 Marks Online Quiz, 10 Marks Attendance & Class Participation) |
| D | 50 Marks Practical Examination (distributed within 30 Marks Practical Module 1 & 2, 10 Marks Journal, 10 Marks Viva) |
| E | 50 Marks Practical Examination (distributed within 30 Marks Practical Module 1 & 2, 10 Marks Journal, 10 Marks Viva) |

Course Structure

| Semester III | | | | | | | |
|--------------|-------------|--|----------------------|------------|-----------|--------------------|-----------------------|
| Course Code | Course Type | Course Title | Theory/ Practical | Marks | Credits | Lectures / Week | Evaluation Pattern |
| HUCMS206 | Major | Strategic Management | Theory | 100 | 3 | 3 | A |
| HUCMS207 | Major | Economic Principles And Applications | Theory | 100 | 3 | 3 | A |
| HUCMS208F | Major | Introduction To Finance | Theory | 100 | 3 | 3 | A |
| HUCMS208H | Major | Foundation of HRM | Theory | 100 | 3 | 3 | A |
| HUCMS20M | Major | Introduction To Marketing | Theory | 100 | 3 | 3 | A |
| HUCMS209 | Minor | Accounting For Managerial Decisions | Theory | 100 | 3 | 3 | A |
| HUCMS210 | SEC | Ethics & Governance | Theory | 100 | 3 | 3 | A |
| | AEC | हिंदी भाषा एवं साहित्य संवर्धन | Theory | 50 | 2 | 2 | C |
| | OE | Business Decision Analytics: Decision Theory & Probability | Theory | 100 | 3 | 3 | B |
| | CC | NSS | Theory | 50 | 2 | 2 | C |
| Total | | | | 700 | 22 | | ** |

Abbreviations:

SEC: Skill Enhancement Course

AEC: Ability Enhancement Course

VAC: Value Added Course

VEC: Value Education Course

IKS: Indian Knowledge System

OE: Open Elective

SEMESTER III

| | | | | | |
|---------------------------|-----------------------------------|-----------------------------|-------------------|------------------|--------------|
| BOS | Commerce & Management | | | | |
| Programme Name | B.Com (Management Studies) | | | | |
| Course | Strategic Management | | | | |
| Course Code | HUCMS206 | Level | 5 | | |
| | | Type | Theory | Practical | Total |
| Semester | III | Credits | 3 | - | 3 |
| Type | Major | No of Teaching Hours | 45 | - | 45 |
| Evaluation Pattern | Total Marks | Semester End | Continuous | Practical | |
| | 100 | 50 | 50 | - | |

| Learning Objectives | |
|----------------------------|---|
| 1 | Understand the basic concepts of business policy, strategy, and strategic management. |
| 2 | Analyze the internal and external business environment to support strategic decision-making. |
| 3 | Apply simple strategic tools to understand strategy formulation and implementation in business organizations. |

| Course Outcomes | |
|--|--|
| After successful completion of this course, students would be able to: - | |
| CO1 | students will be able to Explain the role of strategy in achieving organizational objectives. |
| CO2 | students will be able to evaluate business situations using basic strategic analysis tools. |
| CO3 | students will be able to identify appropriate strategies and understand their implementation and control in organizations. |

Modules at Glance

| Module No. | Content | No. of Hours | CO Mapping |
|-------------------|---|---------------------|-------------------|
| 1 | Introduction to Strategic Management | 15 | CO1 |
| 2 | Strategy Formulation | 15 | CO2 |
| 3 | Strategy Implementation, Evaluation & Control | 15 | CO3 |
| | | 45 | |

Syllabus

| Module No. | Content | No. of Lectures |
|----------------------------|---|-----------------|
| 1 | Introduction to Strategic Management Business Policy – Meaning, Nature, and Importance Strategy – Meaning and Definition Strategic Management – Meaning, Definition, and Importance Process and Levels of Strategy (Corporate, Business, Functional) Strategic Intent – Mission, Vision, Goals, and Objectives Concept and Importance of Strategic Business Units (SBUs) | 15 |
| 2 | Strategy Formulation Environmental Analysis and Scanning SWOT Analysis Corporate Level Strategies Stability Growth Retrenchment Business Level Strategies Cost Leadership Differentiation Focus Functional Level Strategies (Basic Overview) Marketing Finance Human Resource | 15 |
| 3 | Strategy Implementation, Evaluation & Control Strategy Implementation – Meaning and Importance Steps in Strategy Implementation Basic Strategic Tools (Introduction Only) BCG Matrix Porter’s Five Forces Model Strategic Evaluation and Control Meaning Steps of Evaluation Techniques of Control Concept of Change Management (Elementary Level) | 15 |
| Case Study Scenario | | |
| M1 | Strategic Growth of Patanjali Ayurved Ltd. Patanjali Ayurved Ltd., founded by Baba Ramdev and Acharya Balkrishna, entered the Indian FMCG market with a focus on Ayurvedic and natural products. The company positioned itself as a Swadeshi and low-cost alternative to multinational FMCG brands. | |
| M2 | Strategic Turnaround of Tata Motors Tata Motors faced serious challenges due to low sales, rising competition, and quality perception issues. The company adopted a strategic turnaround to strengthen its position in both domestic and international markets. | |

Reference Books:

1. Azhar Kazmi – Business Policy and Strategic Management, McGraw-Hill Education
2. Fred R. David – Strategic Management: Concepts and Cases, Pearson Education
3. P. Subba Rao – Business Policy and Strategic Management, Himalaya Publishing House
4. Thompson, Strickland & Gamble – Crafting and Executing Strategy, McGraw-Hill
5. Coulter, Robbins & DeCenzo – Strategic Management, Pearson Education

Semester End Evaluation (50 Marks)

Time : 2 Hours

Paper Pattern

| Question No. | Questions | Total Marks : 50 |
|--------------|------------------------------|------------------|
| Q1 | Attempt 2 Questions Out Of 3 | 15 |
| Q2 | Attempt 2 Questions Out Of 3 | 15 |
| Q3 | Attempt 2 Questions Out Of 3 | 15 |
| Q4 | Case Study | 05 |

Note: Equal Weightage to be given to all module

| | | | | | |
|---------------------------|---|-----------------------------|-------------------|------------------|------------------|
| BOS | Commerce & Management | | | | |
| Programme Name | B.Com (Management Studies) | | | | |
| Course | Economic Principles and Applications | | | | |
| Course Code | HUCMS207 | Level | 5 | | |
| | | Type | Theory | Practical | Total |
| Semester | III | Credits | 3 | - | 3 |
| Type | Minor | No of Teaching Hours | 45 | - | 45 |
| Evaluation Pattern | Total Marks | Semester End | Continuous | | Practical |
| | 100 | 50 | 50 | | - |

| Learning Objectives | |
|----------------------------|---|
| 1 | To make the learner understand the basic concepts of micro and macro economics, including opportunity cost, demand and supply, production, cost and revenue, and their relevance in the modern digital economy. |
| 2 | To make the learner understand national income, money and banking, inflation, and business cycles, along with the role of digital payments, gig economy, and modern banking systems in the Indian economy. |
| 3 | To make the learner understand the role of economic policies in the business environment, including fiscal policy, budget and deficit concepts, international trade, trade barriers, and the impact of global economic integration on business. |

| Course Outcomes | |
|--|--|
| After successful completion of this course, students would be able to: - | |
| CO1 | Students will be able to explain the fundamental concepts of micro and macro economics, including demand and supply, market structures, national income, inflation, and money supply. |
| CO2 | Students will be able to analyse economic situations and business decisions using concepts such as opportunity cost, market equilibrium, production function, fiscal policy, and monetary policy. |
| CO3 | Students will be able to evaluate the impact of modern economic developments and policies such as digital payments, gig economy, trade policies, and international economic integration on the business environment. |

Modules at Glance

| Module No. | Content | No. of Hours | CO Mapping |
|-------------------|---------------------------------------|---------------------|-------------------|
| 1 | Micro economic framework | 15 | CO1 |
| 2 | Macro economic framework | 15 | CO2 |
| 3 | Economic Policies in Business Context | 15 | CO3 |
| | | 45 | |

Syllabus

| Module No. | Content | No. of Lectures |
|----------------------------|--|-----------------|
| 1 | <p>Micro economic framework</p> <p>Basic Concepts: Scope of Micro and Macroeconomics, Opportunity Cost, Role of digital platforms in illustrating opportunity cost</p> <p>Demand and Supply: laws, market equilibrium, demand forecasting: methods, concepts of production function, cost and revenue</p> <p>Market Structures: features and price output determination under monopolistic competition and oligopoly (kinked demand curve), relevance in modern context.</p> | 15 |
| 2 | <p>Macro economic framework</p> <p>National Income and Flow of Income: concepts- GNP & GDP, GVA, GGDP, Circular flow of income in closed and open economy, Inclusion of informal and gig economy in income estimates.</p> <p>Money and Banking: Concepts of money supply in India, liquidity preference theory of demand for money and monetary policy tools, Rise of digital payments in modern banking systems.</p> <p>Inflation and Business cycles: Causes effects and trade cycle: features and phases, Global disruptions as triggers for inflationary trends & recession</p> | 15 |
| 3 | <p>Economic Policies in Business Context</p> <p>Fiscal policy: tools, objectives, understanding the budget process, deficit concepts in modern economics</p> <p>Free trade, tariff and non-tariff barriers: modern applications, effects of trade wars</p> <p>International economic integration: types, EU, Brexit, ASEAN, trade policy impacts on business</p> | 15 |
| Case Study Scenario | | |
| M1 | <p>A small food business in Mumbai sells homemade snacks. Earlier, the owner sold only through a local shop and used to sell 50 packets per day at ₹40 per packet. Later, the owner started selling through digital platforms like Swiggy and Zomato. Because more customers could see the product online, demand increased. Now the owner sells 90 packets per day. But due to higher demand, the price increased from ₹40 to ₹50 per packet.</p> <p>However, when many new sellers joined the platform, competition increased and the price again fell to ₹45 per packet.</p> | |
| M2 | <p>In 2023–24, many students noticed that the price of tea near their college increased from ₹10 to ₹15. The tea stall owner explained that milk price, sugar price, and LPG cost had increased. Because of this, his cost of production increased.</p> <p>At the same time, most students started paying using Google Pay and PhonePe instead of cash. The owner said digital payments helped him track daily income and reduce money handling problems.</p> | |

Reference Books:

1. Principles of Economics – N. Gregory Mankiw (10th Edition)
2. Modern Microeconomics: Theory and Applications – H. L. Ahuja
3. Macroeconomics: Theory and Policy – H. L. Ahuja & Digvijay Singh (Latest Edition)
4. Business Economics for B.Com – T. R. Jain & V. K. Ohri
5. Principles of Economics – H. L. Ahuja

Semester End Evaluation (50 Marks)

Time : 2 Hours

Paper Pattern

| Question No. | Questions | Total Marks : 50 |
|---------------------|------------------------------|-------------------------|
| Q1 | Attempt 2 Questions Out Of 3 | 15 |
| Q2 | Attempt 2 Questions Out Of 3 | 15 |
| Q3 | Attempt 2 Questions Out Of 3 | 15 |
| Q4 | Case Study | 05 |

Note: Equal Weightage to be given to all module

| | | | | | |
|---------------------------|-----------------------------------|-----------------------------|-------------------|------------------|--------------|
| BOS | Commerce & Management | | | | |
| Programme Name | B.Com (Management Studies) | | | | |
| Course | Introduction to Finance | | | | |
| Course Code | HUCMS208F | Level | 5 | | |
| | | Type | Theory | Practical | Total |
| Semester | III | Credits | 3 | - | 3 |
| Type | Major | No of Teaching Hours | 45 | - | 45 |
| Evaluation Pattern | Total Marks | Semester End | Continuous | Practical | |
| | 100 | 50 | 50 | - | |

| Learning Objectives | |
|----------------------------|--|
| 1 | To provide students with a foundational understanding of key concepts, scope, and objectives of financial management, along with the roles and responsibilities of finance managers within organizations |
| 2 | To enable students to understand capital structure concepts and evaluate internal and external financing sources, along with their advantages, limitations, and relevance in organizational financial decision-making. |
| 3 | To enable students to explain and compute the cost of various sources of capital and determine the Weighted Average Cost of Capital (WACC) for financial decision-making. |

| Course Outcomes | |
|--|--|
| After successful completion of this course, students would be able to: - | |
| CO1 | Student will be able to define and explain the key concepts, scope, and objectives of financial management, and describe the role and responsibilities of the finance manager within an organization |
| CO2 | Students will be able to explain capital structure and evaluate internal and external sources of finance by assessing their advantages, limitations, and suitability for organizational financial decisions. |
| CO3 | Students will be able to analyze and evaluate the cost of capital components and apply WACC in capital budgeting and corporate financing decisions. |

Modules at Glance

| Module No. | Content | No. of Hours | CO Mapping |
|-------------------|--|---------------------|-------------------|
| 1 | Introduction to Finance & Financial Management | 15 | CO1 |
| 2 | Introduction to Capital Structure | 15 | CO2 |
| 3 | Cost of Capital | 15 | CO3 |

Syllabus

| Module No. | Content | No. of Lectures |
|----------------------------|--|-----------------|
| 1 | Introduction to Finance & Financial Management Finance, Definition, Nature and scope of Finance function Financial Management: Meaning, scope and objectives, Organizational framework of financial management- Relationship of finance department with other departments- Role of Finance Manager | 15 |
| 2 | Introduction to Capital Structure Meaning of Capital Structure, Criteria of determining capital structure- factors influencing capital structure. Shares - Meaning, types, advantages, limitations Debentures- Meaning, types, advantages, limitations Public Deposits- Meaning, advantages, limitations Borrowing from bank, types of loans, advantages, limitations. Reserves and surplus, bonus shares, retained earnings, Dividend policy, Role of Depreciation, Importance, advantages and limitations of these sources | 15 |
| 3 | Cost of Capital Introduction Definition and Importance of Cost of Capital Measurement of Cost of Capital Weighted Average Cost of Capital | 15 |
| Case Study Scenario | | |
| M1 | A growing manufacturing company in Navi Mumbai is planning to expand its production capacity. The Finance Manager is asked to arrange ₹20 crores for expansion. The company can issue equity shares, raise debentures, accept public deposits, borrow from banks, or use retained earnings and reserves. However, the marketing department expects fluctuating demand, while the production department requires immediate capital investment. The Finance Manager must coordinate with all departments and decide the most suitable capital structure by considering cost, risk, control, flexibility, and long-term financial stability. Students should analyze the role of the finance department in decision-making and suggest an appropriate mix of internal and external sources of finance with justification. | |
| M2 | A company is evaluating a new investment project requiring ₹10 crores. The firm's capital structure consists of equity shares (60%) and debentures (40%). The cost of equity is 14%, and the after-tax cost of debt is 8%. The Finance Manager must calculate the Weighted Average Cost of Capital (WACC) to determine whether the project, which is expected to generate a return of 11%, should be accepted. Students are required to compute WACC and evaluate whether the project return exceeds the cost of capital. They should also explain the importance of cost of capital in capital budgeting and financial decision-making. | |

Reference Books:

- Jain, S. P., & Narang, K. L. (2018). Advanced Accountancy (10th ed.). Kalyani Publishers.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2020). Advanced Accounts (19th ed.). S. Chand Publishing.
- Hanif, M., & Mukherjee, A. (2019). Modern Accountancy (Vol. 2). McGraw Hill Education.
- Tulsian, P. C. (2022). Financial Accounting. S. Chand Publishing.
- ICAI. (Current Year). Accounting Standards. Institute of Chartered Accountants of India.

Semester End Evaluation (50 Marks)

Time : 2 Hours

Paper Pattern

| Question No. | Questions | Total Marks : 50 |
|---------------------|------------------------------|-------------------------|
| Q1 | Attempt 2 Questions Out Of 3 | 15 |
| Q2 | Attempt 2 Questions Out Of 3 | 15 |
| Q3 | Attempt 2 Questions Out Of 3 | 15 |
| Q4 | Case Study | 05 |

Note: Equal Weightage to be given to all module

| | | | | | |
|---------------------------|--|-----------------------------|-------------------|------------------|------------------|
| BOS | Commerce & Management | | | | |
| Programme Name | B.Com (Management Studies) | | | | |
| Course | Accounting for Managerial Decisions | | | | |
| Course Code | HUCMS209 | Level | 5 | | |
| | | Type | Theory | Practical | Total |
| Semester | III | Credits | 3 | - | 3 |
| Type | Major | No of Teaching Hours | 45 | - | 45 |
| Evaluation Pattern | Total Marks | Semester End | Continuous | | Practical |
| | 100 | 50 | 50 | | - |

| Learning Objectives | |
|----------------------------|---|
| 1 | Students will be able to analyze and interpret financial statements using appropriate analytical methods. |
| 2 | Students will understand how working capital requirements are estimated and managed in different types of businesses. |
| 3 | Students will understand the preparation and interpretation of cash flow statements to assess a firm's cash position. |

| Course Outcomes | |
|--|---|
| After successful completion of this course, students would be able to: - | |
| CO1 | To understand methods of analyzing financial statements for evaluating business performance. |
| CO2 | To understand the concept, importance, and estimation of working capital requirements in business operations. |
| CO3 | To understand the preparation and importance of cash flow statements in analyzing cash movements. |

Modules at Glance

| Module No. | Content | No. of Hours | CO Mapping |
|-------------------|------------------------------|---------------------|-------------------|
| 1 | Financial Statement Analysis | 15 | CO1 |
| 2 | Working Capital Management | 15 | CO2 |
| 3 | Cash Flow Statement | 15 | CO3 |
| | | 45 | |

Syllabus

| Module No. | Content | No. of Lectures |
|----------------------------|---|-----------------|
| 1 | Financial Statement Analysis Introduction to Financial Statement Analysis Meaning, Objectives, Importance, Types, Methods and Limitations of Financial Statement Analysis of Financial Statement Analysis Comparative Financial Statements Common Size Financial Statements Trend Analysis Interpretation of Financial Statements Case Study and Practical Interpretation | 15 |
| 2 | Working Capital Management Meaning, Concept, Importance, Objectives, Types and Factors Affecting of Working Capital Estimation of Working Capital Requirement Working Capital Policy – Conservative, Moderate and Aggressive Components of Working Capital – Inventory Management Components – Receivables Management Components – Cash Management Practical Problems and Case Study | 15 |
| 3 | Cash Flow Statement Meaning, Importance, Objectives, Advantages and Limitations of Cash Flow Statement Classification of Cash Flows – Operating Activities Classification – Investing Activities Classification – Financing Activities Preparation of Cash Flow Statement (Direct Method – Concept) Preparation of Cash Flow Statement (Indirect Method – Concept) Adjustments in Cash Flow Statement Practical Problems and Case Study | 15 |
| Case Study Scenario | | |
| M1 | Orion Retail Ltd. has experienced growth in sales over the past three years. However, management is concerned about declining profit margins. The finance department has been asked to analyze the company's financial statements to identify the reasons for declining profitability and suggest improvements. | |
| M2 | Sunrise Manufacturing Ltd. has experienced rapid growth in sales over the past few years. Despite increasing revenue, the company is facing difficulties in maintaining adequate working capital. The management realized that large funds are tied up in inventory and receivables, while supplier payments must be made within a shorter period. The finance department has been asked to evaluate the company's working capital requirements and suggest strategies to maintain liquidity. | |

Reference Books:

1. Management Accounting – M.Y. Khan & P.K. Jain, Tata McGraw-Hill
2. Financial Management – I.M. Pandey, Vikas Publishing House
3. Financial Management: Theory and Practice – Prasanna Chandra, Tata McGraw-Hill
4. Financial Management – Ravi M. Kishore, Taxmann Publications
5. Financial Management – P.V. Kulkarni & B.G. Satyaprasad, Himalaya Publishing House

Semester End Evaluation (50 Marks)

Time : 2 Hours

Paper Pattern

| Question No. | Questions | Total Marks : 50 |
|---------------------|------------------|-------------------------|
| Q1 | Attempt A OR B | 15 |
| Q2 | Attempt A OR B | 15 |
| Q3 | Attempt A OR B | 15 |
| Q4 | Case Study | 05 |

Note: Equal Weightage to be given to all module

| | | | | | |
|---------------------------|-----------------------------------|-----------------------------|-------------------|------------------|--------------|
| BOS | Commerce & Management | | | | |
| Programme Name | B.Com (Management Studies) | | | | |
| Course | Ethics & Governance | | | | |
| Course Code | HUCMS210 | Level | 5 | | |
| | | Type | Theory | Practical | Total |
| Semester | III | Credits | 3 | - | 3 |
| Type | SEC | No of Teaching Hours | 45 | - | 45 |
| Evaluation Pattern | Total Marks | Semester End | Continuous | Practical | |
| | 100 | 50 | 50 | - | |

| Learning Objectives | |
|----------------------------|--|
| 1 | To understand basic ethical concepts and apply them in business situations. |
| 2 | Identify ethical issues in business functions and suggest appropriate ethical practices. |
| 3 | To understand principles of corporate governance and their role in ensuring accountability and transparency. |

| Course Outcomes | |
|--|--|
| After successful completion of this course, students would be able to: - | |
| CO1 | Students will be able to apply ethical principles to analyze and resolve basic business problems. |
| CO2 | Students will be able to Identify and evaluate ethical issues across marketing, finance, and HR functions. |
| CO3 | Students will be able to explain and apply corporate governance principles in business decision-making. |

Modules at Glance

| Module No. | Content | No. of Hours | CO Mapping |
|-------------------|--|---------------------|-------------------|
| 1 | Introduction to Ethics and Business Ethics | 15 | CO1 |
| 2 | Ethics in Marketing, Finance and HRM | 15 | CO2 |
| 3 | Corporate Governance | 15 | CO3 |

Syllabus

| Module No. | Content | No. of Lectures |
|----------------------------|--|-----------------|
| 1 | <p>Introduction to Ethics and Business Ethics Concept & Evolution of Ethics Nature of Ethics- Personal, Professional, Managerial Importance of Ethics, Objectives & Scope of Ethics Types- Transactional, Participatory and Recognition Business Ethics - Meaning, Objectives Purpose and scope of Business Ethics Principles of Business Ethics 3 Cs of business ethics-Compliance, Contribution and Consequences</p> | 15 |
| 2 | <p>Ethics in Marketing, Finance and HRM Ethics in marketing - Ethical issues in Marketing Mix Unethical Marketing Practices in India Ethics in Advertising, Types of Unethical Advertisements Ethics in Finance - Scope of Ethics in Financial services Ethics of a Financial Manager-Legal Issues, Balancing Act and Whistle Blower Ethics in Taxation, Corporate Crime- White collar crime and Organised crime Ethics in HRM - Importance of Workplace Ethics Guidelines to promote Workplace Ethics Importance of Employee code of conduct Ethical Leadership</p> | 15 |
| 3 | <p>Corporate Governance Concept, History of Corporate Governance in India Need for Corporate Governance Principles of Corporate Governance Significance of Ethics in Corporate Governance Issues in Corporate Governance Theories - Agency Theory, Shareholder theory, Stakeholder theory Emerging trends in Corporate Governance Models of Corporate Governance Insider Trading</p> | 15 |
| Case Study Scenario | | |
| M1 | Riya works as a sales executive in a company. Her manager asks her to hide some important product defects while dealing with customers to increase sales. Riya feels this is wrong, but she is also worried about losing her job if she refuses. She is confused between following her manager's instructions and doing what is ethically right. | |
| M2 | A popular company launches an advertisement claiming that its health drink makes children "twice as intelligent." The claim is not scientifically proven, but it increases sales significantly. At the same time, the finance team manipulates small accounting figures to show better profits, and the HR manager ignores employee complaints about unfair treatment. | |

Reference Books:

1. Business Ethics: Concepts and Cases – Manuel G. Velasquez, Pearson Education
2. Business Ethics and Corporate Governance – A.C. Fernando, Pearson Education
3. Business Ethics – C.S.V. Murthy, Himalaya Publishing House
4. Ethics and the Conduct of Business – John R. Boatright, Pearson Education
5. Managing Business Ethics – Linda K. Treviño & Katherine A. Nelson, Wiley Publications

Semester End Evaluation (50 Marks)

Time : 2 Hours

Paper Pattern

| Question No. | Questions | Total Marks : 50 |
|---------------------|------------------------------|-------------------------|
| Q1 | Attempt 2 Questions Out Of 3 | 15 |
| Q2 | Attempt 2 Questions Out Of 3 | 15 |
| Q3 | Attempt 2 Questions Out Of 3 | 15 |
| Q4 | Case Study | 05 |

Note: Equal Weightage to be given to all module

| | | | | | |
|---------------------------|-----------------------------------|-----------------------------|-------------------|------------------|------------------|
| BOS | Commerce & Management | | | | |
| Programme Name | B.Com (Management Studies) | | | | |
| Course | Strategic Management | | | | |
| Course Code | HUCMS206 | Level | 5 | | |
| | | Type | Theory | Practical | Total |
| Semester | III | Credits | 3 | - | 3 |
| Type | Major | No of Teaching Hours | 45 | - | 45 |
| Evaluation Pattern | Total Marks | Semester End | Continuous | | Practical |
| | 100 | 50 | 50 | | - |

| Learning Objectives | |
|----------------------------|---|
| 1 | Understand the basic concepts of business policy, strategy, and strategic management. |
| 2 | Analyze the internal and external business environment to support strategic decision-making. |
| 3 | Apply simple strategic tools to understand strategy formulation and implementation in business organizations. |

| Course Outcomes | |
|--|--|
| After successful completion of this course, students would be able to: - | |
| CO1 | students will be able to Explain the role of strategy in achieving organizational objectives. |
| CO2 | students will be able to evaluate business situations using basic strategic analysis tools. |
| CO3 | students will be able to identify appropriate strategies and understand their implementation and control in organizations. |

Modules at Glance

| Module No. | Content | No. of Hours | CO Mapping |
|-------------------|---|---------------------|-------------------|
| 1 | Introduction to Strategic Management | 15 | CO1 |
| 2 | Strategy Formulation | 15 | CO2 |
| 3 | Strategy Implementation, Evaluation & Control | 15 | CO3 |
| | | 45 | |

Syllabus

| Module No. | Content | No. of Lectures |
|----------------------------|---|-----------------|
| 1 | Introduction to Strategic Management Business Policy – Meaning, Nature, and Importance Strategy – Meaning and Definition Strategic Management – Meaning, Definition, and Importance Process and Levels of Strategy (Corporate, Business, Functional) Strategic Intent – Mission, Vision, Goals, and Objectives Concept and Importance of Strategic Business Units (SBUs) | 15 |
| 2 | Strategy Formulation Environmental Analysis and Scanning SWOT Analysis Corporate Level Strategies Stability Growth Retrenchment Business Level Strategies Cost Leadership Differentiation Focus Functional Level Strategies (Basic Overview) Marketing Finance Human Resource | 15 |
| 3 | Strategy Implementation, Evaluation & Control Strategy Implementation – Meaning and Importance Steps in Strategy Implementation Basic Strategic Tools (Introduction Only) BCG Matrix Porter’s Five Forces Model Strategic Evaluation and Control Meaning Steps of Evaluation Techniques of Control Concept of Change Management (Elementary Level) | 15 |
| Case Study Scenario | | |
| M1 | Strategic Growth of Patanjali Ayurved Ltd. Patanjali Ayurved Ltd., founded by Baba Ramdev and Acharya Balkrishna, entered the Indian FMCG market with a focus on Ayurvedic and natural products. The company positioned itself as a Swadeshi and low-cost alternative to multinational FMCG brands. | |
| M2 | Strategic Turnaround of Tata Motors Tata Motors faced serious challenges due to low sales, rising competition, and quality perception issues. The company adopted a strategic turnaround to strengthen its position in both domestic and international markets. | |

Reference Books:

1. Azhar Kazmi – Business Policy and Strategic Management, McGraw-Hill Education
2. Fred R. David – Strategic Management: Concepts and Cases, Pearson Education
3. P. Subba Rao – Business Policy and Strategic Management, Himalaya Publishing House
4. Thompson, Strickland & Gamble – Crafting and Executing Strategy, McGraw-Hill
5. Coulter, Robbins & DeCenzo – Strategic Management, Pearson Education

Semester End Evaluation (50 Marks)

Time : 2 Hours

Paper Pattern

| Question No. | Questions | Total Marks : 50 |
|--------------|------------------------------|------------------|
| Q1 | Attempt 2 Questions Out Of 3 | 15 |
| Q2 | Attempt 2 Questions Out Of 3 | 15 |
| Q3 | Attempt 2 Questions Out Of 3 | 15 |
| Q4 | Case Study | 05 |

Note: Equal Weightage to be given to all module

| | | | | | |
|---------------------------|---|-----------------------------|-------------------|------------------|------------------|
| BOS | Commerce & Management | | | | |
| Programme Name | B.Com (Management Studies) | | | | |
| Course | Economic Principles and Applications | | | | |
| Course Code | HUCMS207 | Level | 5 | | |
| | | Type | Theory | Practical | Total |
| Semester | III | Credits | 3 | - | 3 |
| Type | Minor | No of Teaching Hours | 45 | - | 45 |
| Evaluation Pattern | Total Marks | Semester End | Continuous | | Practical |
| | 100 | 50 | 50 | | - |

| Learning Objectives | |
|----------------------------|---|
| 1 | To make the learner understand the basic concepts of micro and macro economics, including opportunity cost, demand and supply, production, cost and revenue, and their relevance in the modern digital economy. |
| 2 | To make the learner understand national income, money and banking, inflation, and business cycles, along with the role of digital payments, gig economy, and modern banking systems in the Indian economy. |
| 3 | To make the learner understand the role of economic policies in the business environment, including fiscal policy, budget and deficit concepts, international trade, trade barriers, and the impact of global economic integration on business. |

| Course Outcomes | |
|--|--|
| After successful completion of this course, students would be able to: - | |
| CO1 | Students will be able to explain the fundamental concepts of micro and macro economics, including demand and supply, market structures, national income, inflation, and money supply. |
| CO2 | Students will be able to analyse economic situations and business decisions using concepts such as opportunity cost, market equilibrium, production function, fiscal policy, and monetary policy. |
| CO3 | Students will be able to evaluate the impact of modern economic developments and policies such as digital payments, gig economy, trade policies, and international economic integration on the business environment. |

Modules at Glance

| Module No. | Content | No. of Hours | CO Mapping |
|-------------------|---------------------------------------|---------------------|-------------------|
| 1 | Micro economic framework | 15 | CO1 |
| 2 | Macro economic framework | 15 | CO2 |
| 3 | Economic Policies in Business Context | 15 | CO3 |
| | | 45 | |

Syllabus

| Module No. | Content | No. of Lectures |
|----------------------------|--|-----------------|
| 1 | <p>Micro economic framework</p> <p>Basic Concepts: Scope of Micro and Macroeconomics, Opportunity Cost, Role of digital platforms in illustrating opportunity cost</p> <p>Demand and Supply: laws, market equilibrium, demand forecasting: methods, concepts of production function, cost and revenue</p> <p>Market Structures: features and price output determination under monopolistic competition and oligopoly (kinked demand curve), relevance in modern context.</p> | 15 |
| 2 | <p>Macro economic framework</p> <p>National Income and Flow of Income: concepts- GNP & GDP, GVA, GGDP, Circular flow of income in closed and open economy, Inclusion of informal and gig economy in income estimates.</p> <p>Money and Banking: Concepts of money supply in India, liquidity preference theory of demand for money and monetary policy tools, Rise of digital payments in modern banking systems.</p> <p>Inflation and Business cycles: Causes effects and trade cycle: features and phases, Global disruptions as triggers for inflationary trends & recession</p> | 15 |
| 3 | <p>Economic Policies in Business Context</p> <p>Fiscal policy: tools, objectives, understanding the budget process, deficit concepts in modern economics</p> <p>Free trade, tariff and non-tariff barriers: modern applications, effects of trade wars</p> <p>International economic integration: types, EU, Brexit, ASEAN, trade policy impacts on business</p> | 15 |
| Case Study Scenario | | |
| M1 | <p>A small food business in Mumbai sells homemade snacks. Earlier, the owner sold only through a local shop and used to sell 50 packets per day at ₹40 per packet. Later, the owner started selling through digital platforms like Swiggy and Zomato. Because more customers could see the product online, demand increased. Now the owner sells 90 packets per day. But due to higher demand, the price increased from ₹40 to ₹50 per packet.</p> <p>However, when many new sellers joined the platform, competition increased and the price again fell to ₹45 per packet.</p> | |
| M2 | <p>In 2023–24, many students noticed that the price of tea near their college increased from ₹10 to ₹15. The tea stall owner explained that milk price, sugar price, and LPG cost had increased. Because of this, his cost of production increased.</p> <p>At the same time, most students started paying using Google Pay and PhonePe instead of cash. The owner said digital payments helped him track daily income and reduce money handling problems.</p> | |

Reference Books:

1. Principles of Economics – N. Gregory Mankiw (10th Edition)
2. Modern Microeconomics: Theory and Applications – H. L. Ahuja
3. Macroeconomics: Theory and Policy – H. L. Ahuja & Digvijay Singh (Latest Edition)
4. Business Economics for B.Com – T. R. Jain & V. K. Ohri
5. Principles of Economics – H. L. Ahuja

Semester End Evaluation (50 Marks)

Time : 2 Hours

Paper Pattern

| Question No. | Questions | Total Marks : 50 |
|---------------------|------------------------------|-------------------------|
| Q1 | Attempt 2 Questions Out Of 3 | 15 |
| Q2 | Attempt 2 Questions Out Of 3 | 15 |
| Q3 | Attempt 2 Questions Out Of 3 | 15 |
| Q4 | Case Study | 05 |

Note: Equal Weightage to be given to all module

| | | | | | |
|---------------------------|--|-----------------------------|-------------------|------------------|--------------|
| BOS | Commerce & Management | | | | |
| Programme Name | B.Com (Management Studies) | | | | |
| Course | Foundation of Human Resource Management | | | | |
| Course Code | HUCMS208H | Level | 5 | | |
| | | Type | Theory | Practical | Total |
| Semester | III | Credits | 3 | - | 3 |
| Type | Major | No of Teaching Hours | 45 | - | 45 |
| Evaluation Pattern | Total Marks | Semester End | Continuous | Practical | |
| | 100 | 50 | 50 | - | |

| Learning Objectives | |
|----------------------------|--|
| 1 | To understand the role of HR in managing employees and supporting organizational goals. |
| 2 | To learn how motivation, rewards, and good work practices improve employee performance. |
| 3 | To develop awareness of employee welfare, workplace policies, and positive employee relations. |

| Course Outcomes | |
|--|---|
| After successful completion of this course, students would be able to: - | |
| CO1 | Students will understand the basic concepts and importance of Human Resource Management in organizations. |
| CO2 | Students will be able to explain the main functions of HRM and how they help in managing employees effectively. |
| CO3 | Students will Develop awareness about employee motivation, welfare, and workplace practices. |

Modules at Glance

| Module No. | Content | No. of Hours | CO Mapping |
|-------------------|---|---------------------|-------------------|
| 1 | Introduction to Human Resource Management | 15 | CO1 |
| 2 | Human Resource Planning and Development | 15 | CO2 |
| 3 | Employee Engagement, welfare and work culture | 15 | CO3 |
| | | 45 | |

Syllabus

| Module No. | Content | No. of Lectures |
|----------------------------|--|-----------------|
| 1 | Introduction to Human Resource Management HRM- Meaning, nature, scope, and importance of HRM HRM Objectives and functions of HRM Evolution of HRM: Traditional vs Modern HRM Role of HR manager; Qualities of good HR Manager Challenges faced by HR Manager | 15 |
| 2 | Human Resource Planning and Development HRP-Meaning, Definition Factors influencing HRP, steps involved in process of HRP HRP at different levels- Organisational, Departmental & Individual Level Job Analysis-Meaning-Process of Job Analysis Job Design- Meaning-Techniques Human Resource Information System- Meaning, Components of HRIS | 15 |
| 3 | Employee Engagement, welfare and work culture Employee motivation: Concepts, theories, and importance Employee engagement and job satisfaction Employee welfare: Objectives, types, and significance Workplace culture and ethics Employee relations, grievances, and dispute handling | 15 |
| Case Study Scenario | | |
| M1 | Employee Motivation at ABC Pvt. Ltd. ABC Pvt. Ltd., a growing IT company, noticed that many employees were leaving within a year. Employee surveys revealed that staff felt unappreciated and lacked motivation. The HR department introduced recognition programs, small rewards, and regular feedback sessions. After six months, employee satisfaction and productivity improved significantly. | |
| M2 | Workplace Welfare at XYZ Manufacturing XYZ Manufacturing realized that workplace accidents and absenteeism were high. The HR team introduced welfare measures like safety training, health check-ups, and recreational facilities. They also started a grievance redressal system to address employee complaints. Over the next year, absenteeism reduced, and workers reported better job satisfaction. | |

Reference Books:

- Human Resource Management – Gary Dessler (Pearson / Prentice Hall)
- Human Resource Management – K. Aswathappa (McGraw Hill)
- Human Resource Management – C.B. Gupta (Sultan Chand & Sons)
- Principles of Human Resource Management – P. Subba Rao (Himalaya Publishing)
- Human Resource Management: Text and Cases – K. Ashwathappa & Biswajeet Pattanayak

Semester End Evaluation (50 Marks)

Time : 2 Hours

Paper Pattern

| Question No. | Questions | Total Marks : 50 |
|--------------|------------------------------|------------------|
| Q1 | Attempt 2 Questions Out Of 3 | 15 |
| Q2 | Attempt 2 Questions Out Of 3 | 15 |
| Q3 | Attempt 2 Questions Out Of 3 | 15 |
| Q4 | Case Study | 05 |

Note: Equal Weightage to be given to all module

| | | | | | |
|---------------------------|--|-----------------------------|-------------------|------------------|--------------|
| BOS | Commerce & Management | | | | |
| Programme Name | B.Com (Management Studies) | | | | |
| Course | Accounting for Managerial Decisions | | | | |
| Course Code | HUCMS209 | Level | 5 | | |
| | | Type | Theory | Practical | Total |
| Semester | III | Credits | 3 | - | 3 |
| Type | Major | No of Teaching Hours | 45 | - | 45 |
| Evaluation Pattern | Total Marks | Semester End | Continuous | Practical | |
| | 100 | 50 | 50 | - | |

| Learning Objectives | |
|----------------------------|---|
| 1 | Students will be able to analyze and interpret financial statements using appropriate analytical methods. |
| 2 | Students will understand how working capital requirements are estimated and managed in different types of businesses. |
| 3 | Students will understand the preparation and interpretation of cash flow statements to assess a firm's cash position. |

| Course Outcomes | |
|--|---|
| After successful completion of this course, students would be able to: - | |
| CO1 | To understand methods of analyzing financial statements for evaluating business performance. |
| CO2 | To understand the concept, importance, and estimation of working capital requirements in business operations. |
| CO3 | To understand the preparation and importance of cash flow statements in analyzing cash movements. |

Modules at Glance

| Module No. | Content | No. of Hours | CO Mapping |
|-------------------|------------------------------|---------------------|-------------------|
| 1 | Financial Statement Analysis | 15 | CO1 |
| 2 | Working Capital Management | 15 | CO2 |
| 3 | Cash Flow Statement | 15 | CO3 |
| | | 45 | |

Syllabus

| Module No. | Content | No. of Lectures |
|----------------------------|---|-----------------|
| 1 | Financial Statement Analysis Introduction to Financial Statement Analysis Meaning, Objectives, Importance, Types, Methods and Limitations of Financial Statement Analysis of Financial Statement Analysis Comparative Financial Statements Common Size Financial Statements Trend Analysis Interpretation of Financial Statements Case Study and Practical Interpretation | 15 |
| 2 | Working Capital Management Meaning, Concept, Importance, Objectives, Types and Factors Affecting of Working Capital Estimation of Working Capital Requirement Working Capital Policy – Conservative, Moderate and Aggressive Components of Working Capital – Inventory Management Components – Receivables Management Components – Cash Management Practical Problems and Case Study | 15 |
| 3 | Cash Flow Statement Meaning, Importance, Objectives, Advantages and Limitations of Cash Flow Statement Classification of Cash Flows – Operating Activities Classification – Investing Activities Classification – Financing Activities Preparation of Cash Flow Statement (Direct Method – Concept) Preparation of Cash Flow Statement (Indirect Method – Concept) Adjustments in Cash Flow Statement Practical Problems and Case Study | 15 |
| Case Study Scenario | | |
| M1 | Orion Retail Ltd. has experienced growth in sales over the past three years. However, management is concerned about declining profit margins. The finance department has been asked to analyze the company's financial statements to identify the reasons for declining profitability and suggest improvements. | |
| M2 | Sunrise Manufacturing Ltd. has experienced rapid growth in sales over the past few years. Despite increasing revenue, the company is facing difficulties in maintaining adequate working capital. The management realized that large funds are tied up in inventory and receivables, while supplier payments must be made within a shorter period. The finance department has been asked to evaluate the company's working capital requirements and suggest strategies to maintain liquidity. | |

Reference Books:

1. Management Accounting – M.Y. Khan & P.K. Jain, Tata McGraw-Hill
2. Financial Management – I.M. Pandey, Vikas Publishing House
3. Financial Management: Theory and Practice – Prasanna Chandra, Tata McGraw-Hill
4. Financial Management – Ravi M. Kishore, Taxmann Publications
5. Financial Management – P.V. Kulkarni & B.G. Satyaprasad, Himalaya Publishing House

Semester End Evaluation (50 Marks)

Time : 2 Hours

Paper Pattern

| Question No. | Questions | Total Marks : 50 |
|---------------------|------------------|-------------------------|
| Q1 | Attempt A OR B | 15 |
| Q2 | Attempt A OR B | 15 |
| Q3 | Attempt A OR B | 15 |
| Q4 | Case Study | 05 |

Note: Equal Weightage to be given to all module

| | | | | | |
|---------------------------|-----------------------------------|-----------------------------|-------------------|------------------|--------------|
| BOS | Commerce & Management | | | | |
| Programme Name | B.Com (Management Studies) | | | | |
| Course | Ethics & Governance | | | | |
| Course Code | HUCMS210 | Level | 5 | | |
| | | Type | Theory | Practical | Total |
| Semester | III | Credits | 3 | - | 3 |
| Type | SEC | No of Teaching Hours | 45 | - | 45 |
| Evaluation Pattern | Total Marks | Semester End | Continuous | Practical | |
| | 100 | 50 | 50 | - | |

| Learning Objectives | |
|----------------------------|--|
| 1 | To understand basic ethical concepts and apply them in business situations. |
| 2 | Identify ethical issues in business functions and suggest appropriate ethical practices. |
| 3 | To understand principles of corporate governance and their role in ensuring accountability and transparency. |

| Course Outcomes | |
|--|--|
| After successful completion of this course, students would be able to: - | |
| CO1 | Students will be able to apply ethical principles to analyze and resolve basic business problems. |
| CO2 | Students will be able to Identify and evaluate ethical issues across marketing, finance, and HR functions. |
| CO3 | Students will be able to explain and apply corporate governance principles in business decision-making. |

Modules at Glance

| Module No. | Content | No. of Hours | CO Mapping |
|-------------------|--|---------------------|-------------------|
| 1 | Introduction to Ethics and Business Ethics | 15 | CO1 |
| 2 | Ethics in Marketing, Finance and HRM | 15 | CO2 |
| 3 | Corporate Governance | 15 | CO3 |
| | | 45 | |

Syllabus

| Module No. | Content | No. of Lectures |
|----------------------------|---|-----------------|
| 1 | Introduction to Ethics and Business Ethics Concept & Evolution of Ethics Nature of Ethics- Personal, Professional, Managerial Importance of Ethics, Objectives & Scope of Ethics Types- Transactional, Participatory and Recognition Business Ethics - Meaning, Objectives Purpose and scope of Business Ethics Principles of Business Ethics 3 Cs of business ethics-Compliance, Contribution and Consequences | 15 |
| 2 | Ethics in Marketing, Finance and HRM Ethics in marketing - Ethical issues in Marketing Mix Unethical Marketing Practices in India Ethics in Advertising, Types of Unethical Advertisements Ethics in Finance - Scope of Ethics in Financial services Ethics of a Financial Manager-Legal Issues, Balancing Act and Whistle Blower Ethics in Taxation, Corporate Crime- White collar crime and Organised crime Ethics in HRM - Importance of Workplace Ethics Guidelines to promote Workplace Ethics Importance of Employee code of conduct Ethical Leadership | 15 |
| 3 | Corporate Governance Concept, History of Corporate Governance in India Need for Corporate Governance Principles of Corporate Governance Significance of Ethics in Corporate Governance Issues in Corporate Governance Theories - Agency Theory, Shareholder theory, Stakeholder theory Emerging trends in Corporate Governance Models of Corporate Governance Insider Trading | 15 |
| Case Study Scenario | | |
| M1 | Riya works as a sales executive in a company. Her manager asks her to hide some important product defects while dealing with customers to increase sales. Riya feels this is wrong, but she is also worried about losing her job if she refuses. She is confused between following her manager's instructions and doing what is ethically right. | |
| M2 | A popular company launches an advertisement claiming that its health drink makes children "twice as intelligent." The claim is not scientifically proven, but it increases sales significantly. At the same time, the finance team manipulates small accounting figures to show better profits, and the HR manager ignores employee complaints about unfair treatment. | |

Reference Books:

1. Business Ethics: Concepts and Cases – Manuel G. Velasquez, Pearson Education
2. Business Ethics and Corporate Governance – A.C. Fernando, Pearson Education
3. Business Ethics – C.S.V. Murthy, Himalaya Publishing House
4. Ethics and the Conduct of Business – John R. Boatright, Pearson Education
5. Managing Business Ethics – Linda K. Treviño & Katherine A. Nelson, Wiley Publications

Semester End Evaluation (50 Marks)

Time : 2 Hours

Paper Pattern

| Question No. | Questions | Total Marks : 50 |
|---------------------|------------------------------|-------------------------|
| Q1 | Attempt 2 Questions Out Of 3 | 15 |
| Q2 | Attempt 2 Questions Out Of 3 | 15 |
| Q3 | Attempt 2 Questions Out Of 3 | 15 |
| Q4 | Case Study | 05 |

Note: Equal Weightage to be given to all module

| | | | | | |
|---------------------------|-----------------------------------|-----------------------------|-------------------|------------------|--------------|
| BOS | Commerce & Management | | | | |
| Programme Name | B.Com (Management Studies) | | | | |
| Course | Strategic Management | | | | |
| Course Code | HUCMS206 | Level | 5 | | |
| | | Type | Theory | Practical | Total |
| Semester | III | Credits | 3 | - | 3 |
| Type | Major | No of Teaching Hours | 45 | - | 45 |
| Evaluation Pattern | Total Marks | Semester End | Continuous | Practical | |
| | 100 | 50 | 50 | - | |

| Learning Objectives | |
|----------------------------|---|
| 1 | Understand the basic concepts of business policy, strategy, and strategic management. |
| 2 | Analyze the internal and external business environment to support strategic decision-making. |
| 3 | Apply simple strategic tools to understand strategy formulation and implementation in business organizations. |

| Course Outcomes | |
|--|--|
| After successful completion of this course, students would be able to: - | |
| CO1 | students will be able to Explain the role of strategy in achieving organizational objectives. |
| CO2 | students will be able to evaluate business situations using basic strategic analysis tools. |
| CO3 | students will be able to identify appropriate strategies and understand their implementation and control in organizations. |

Modules at Glance

| Module No. | Content | No. of Hours | CO Mapping |
|-------------------|---|---------------------|-------------------|
| 1 | Introduction to Strategic Management | 15 | CO1 |
| 2 | Strategy Formulation | 15 | CO2 |
| 3 | Strategy Implementation, Evaluation & Control | 15 | CO3 |
| | | 45 | |

Syllabus

| Module No. | Content | No. of Lectures |
|----------------------------|---|-----------------|
| 1 | Introduction to Strategic Management Business Policy – Meaning, Nature, and Importance Strategy – Meaning and Definition Strategic Management – Meaning, Definition, and Importance Process and Levels of Strategy (Corporate, Business, Functional) Strategic Intent – Mission, Vision, Goals, and Objectives Concept and Importance of Strategic Business Units (SBUs) | 15 |
| 2 | Strategy Formulation Environmental Analysis and Scanning SWOT Analysis Corporate Level Strategies Stability Growth Retrenchment Business Level Strategies Cost Leadership Differentiation Focus Functional Level Strategies (Basic Overview) Marketing Finance Human Resource | 15 |
| 3 | Strategy Implementation, Evaluation & Control Strategy Implementation – Meaning and Importance Steps in Strategy Implementation Basic Strategic Tools (Introduction Only) BCG Matrix Porter’s Five Forces Model Strategic Evaluation and Control Meaning Steps of Evaluation Techniques of Control Concept of Change Management (Elementary Level) | 15 |
| Case Study Scenario | | |
| M1 | Strategic Growth of Patanjali Ayurved Ltd. Patanjali Ayurved Ltd., founded by Baba Ramdev and Acharya Balkrishna, entered the Indian FMCG market with a focus on Ayurvedic and natural products. The company positioned itself as a Swadeshi and low-cost alternative to multinational FMCG brands. | |
| M2 | Strategic Turnaround of Tata Motors Tata Motors faced serious challenges due to low sales, rising competition, and quality perception issues. The company adopted a strategic turnaround to strengthen its position in both domestic and international markets. | |

Reference Books:

1. Azhar Kazmi – Business Policy and Strategic Management, McGraw-Hill Education
2. Fred R. David – Strategic Management: Concepts and Cases, Pearson Education
3. P. Subba Rao – Business Policy and Strategic Management, Himalaya Publishing House
4. Thompson, Strickland & Gamble – Crafting and Executing Strategy, McGraw-Hill
5. Coulter, Robbins & DeCenzo – Strategic Management, Pearson Education

Semester End Evaluation (50 Marks)

Time : 2 Hours

Paper Pattern

| Question No. | Questions | Total Marks : 50 |
|--------------|------------------------------|------------------|
| Q1 | Attempt 2 Questions Out Of 3 | 15 |
| Q2 | Attempt 2 Questions Out Of 3 | 15 |
| Q3 | Attempt 2 Questions Out Of 3 | 15 |
| Q4 | Case Study | 05 |

Note: Equal Weightage to be given to all module

| | | | | | |
|---------------------------|---|-----------------------------|-------------------|------------------|------------------|
| BOS | Commerce & Management | | | | |
| Programme Name | B.Com (Management Studies) | | | | |
| Course | Economic Principles and Applications | | | | |
| Course Code | HUCMS207 | Level | 5 | | |
| | | Type | Theory | Practical | Total |
| Semester | III | Credits | 3 | - | 3 |
| Type | Minor | No of Teaching Hours | 45 | - | 45 |
| Evaluation Pattern | Total Marks | Semester End | Continuous | | Practical |
| | 100 | 50 | 50 | | - |

| Learning Objectives | |
|----------------------------|---|
| 1 | To make the learner understand the basic concepts of micro and macro economics, including opportunity cost, demand and supply, production, cost and revenue, and their relevance in the modern digital economy. |
| 2 | To make the learner understand national income, money and banking, inflation, and business cycles, along with the role of digital payments, gig economy, and modern banking systems in the Indian economy. |
| 3 | To make the learner understand the role of economic policies in the business environment, including fiscal policy, budget and deficit concepts, international trade, trade barriers, and the impact of global economic integration on business. |

| Course Outcomes | |
|--|--|
| After successful completion of this course, students would be able to: - | |
| CO1 | Students will be able to explain the fundamental concepts of micro and macro economics, including demand and supply, market structures, national income, inflation, and money supply. |
| CO2 | Students will be able to analyse economic situations and business decisions using concepts such as opportunity cost, market equilibrium, production function, fiscal policy, and monetary policy. |
| CO3 | Students will be able to evaluate the impact of modern economic developments and policies such as digital payments, gig economy, trade policies, and international economic integration on the business environment. |

Modules at Glance

| Module No. | Content | No. of Hours | CO Mapping |
|-------------------|---------------------------------------|---------------------|-------------------|
| 1 | Micro economic framework | 15 | CO1 |
| 2 | Macro economic framework | 15 | CO2 |
| 3 | Economic Policies in Business Context | 15 | CO3 |
| | | 45 | |

Syllabus

| Module No. | Content | No. of Lectures |
|----------------------------|--|-----------------|
| 1 | <p>Micro economic framework</p> <p>Basic Concepts: Scope of Micro and Macroeconomics, Opportunity Cost, Role of digital platforms in illustrating opportunity cost</p> <p>Demand and Supply: laws, market equilibrium, demand forecasting: methods, concepts of production function, cost and revenue</p> <p>Market Structures: features and price output determination under monopolistic competition and oligopoly (kinked demand curve), relevance in modern context.</p> | 15 |
| 2 | <p>Macro economic framework</p> <p>National Income and Flow of Income: concepts- GNP & GDP, GVA, GGDP, Circular flow of income in closed and open economy, Inclusion of informal and gig economy in income estimates.</p> <p>Money and Banking: Concepts of money supply in India, liquidity preference theory of demand for money and monetary policy tools, Rise of digital payments in modern banking systems.</p> <p>Inflation and Business cycles: Causes effects and trade cycle: features and phases, Global disruptions as triggers for inflationary trends & recession</p> | 15 |
| 3 | <p>Economic Policies in Business Context</p> <p>Fiscal policy: tools, objectives, understanding the budget process, deficit concepts in modern economics</p> <p>Free trade, tariff and non-tariff barriers: modern applications, effects of trade wars</p> <p>International economic integration: types, EU, Brexit, ASEAN, trade policy impacts on business</p> | 15 |
| Case Study Scenario | | |
| M1 | <p>A small food business in Mumbai sells homemade snacks. Earlier, the owner sold only through a local shop and used to sell 50 packets per day at ₹40 per packet. Later, the owner started selling through digital platforms like Swiggy and Zomato. Because more customers could see the product online, demand increased. Now the owner sells 90 packets per day. But due to higher demand, the price increased from ₹40 to ₹50 per packet.</p> <p>However, when many new sellers joined the platform, competition increased and the price again fell to ₹45 per packet.</p> | |
| M2 | <p>In 2023–24, many students noticed that the price of tea near their college increased from ₹10 to ₹15. The tea stall owner explained that milk price, sugar price, and LPG cost had increased. Because of this, his cost of production increased.</p> <p>At the same time, most students started paying using Google Pay and PhonePe instead of cash. The owner said digital payments helped him track daily income and reduce money handling problems.</p> | |

Reference Books:

1. Principles of Economics – N. Gregory Mankiw (10th Edition)
2. Modern Microeconomics: Theory and Applications – H. L. Ahuja
3. Macroeconomics: Theory and Policy – H. L. Ahuja & Digvijay Singh (Latest Edition)
4. Business Economics for B.Com – T. R. Jain & V. K. Ohri
5. Principles of Economics – H. L. Ahuja

Semester End Evaluation (50 Marks)

Time : 2 Hours

Paper Pattern

| Question No. | Questions | Total Marks : 50 |
|---------------------|------------------------------|-------------------------|
| Q1 | Attempt 2 Questions Out Of 3 | 15 |
| Q2 | Attempt 2 Questions Out Of 3 | 15 |
| Q3 | Attempt 2 Questions Out Of 3 | 15 |
| Q4 | Case Study | 05 |

Note: Equal Weightage to be given to all module

| | | | | | |
|---------------------------|-----------------------------------|-----------------------------|-------------------|------------------|--------------|
| BOS | Commerce & Management | | | | |
| Programme Name | B.Com (Management Studies) | | | | |
| Course | Introduction to Marketing | | | | |
| Course Code | HUCMS208M | Level | 5 | | |
| | | Type | Theory | Practical | Total |
| Semester | III | Credits | 3 | - | 3 |
| Type | Major | No of Teaching Hours | 45 | - | 45 |
| Evaluation Pattern | Total Marks | Semester End | Continuous | Practical | |
| | 100 | 50 | 50 | - | |

| Learning Objectives | |
|----------------------------|--|
| 1 | Learners will be able to understand the core marketing concepts and the marketing environment, including internal and external factors influencing business decisions. |
| 2 | Learners will be able to plan market segmentation, targeting, and positioning (STP) to identify appropriate target markets and develop competitive positioning strategies. |
| 3 | Learners will be able to use marketing strategies such as product life cycle management & pricing methods. |

| Course Outcomes | |
|--|---|
| After successful completion of this course, students would be able to: - | |
| CO1 | Understand marketing principles and STP strategies to design effective marketing plans for products or services.. |
| CO2 | Understanding consumer behaviour and market trends to make informed marketing decisions in different market contexts. |
| CO3 | Understanding integrated marketing strategies which focus on product Life Cycle & pricing |

| Modules at Glance | | | |
|--------------------------|--|---------------------|-------------------|
| Module No. | Content | No. of Hours | CO Mapping |
| 1 | Fundamentals of Marketing | 15 | CO1 |
| 2 | Market Segmentation, Targeting, Positioning and Consumer Behaviour | 15 | CO2 |
| 3 | Marketing Strategies: Product Life Cycle & Pricing | 15 | CO3 |

Syllabus

| Module No. | Content | No. of Lectures |
|----------------------------|--|-----------------|
| 1 | Fundamentals of Marketing Meaning, nature and scope of marketing Core marketing concepts: needs, wants, demand, value, exchange and relationships Evolution of marketing concepts: production concept, product concept, selling concept, marketing concept and societal marketing concept, 7P's of Marketing, Role and importance of marketing in modern business | 15 |
| 2 | Market Segmentation, Targeting, Positioning and Consumer Behaviour Concept and importance of market segmentation Bases of market segmentation: geographic, demographic, psychographic and behavioural Target market selection and targeting strategies Evaluation of target markets Concept and importance of positioning Positioning strategies Meaning of consumer behaviour Factors influencing consumer behaviour: cultural, social, personal and psychological factors Consumer decision-making process | 15 |
| 3 | Marketing Strategies: Product Life Cycle & Pricing Distribution, Digital and Rural Marketing Product concept and product life cycle Stages of product life cycle: introduction, growth, maturity and decline Marketing strategies at each stage of the product life cycle Pricing: concept and objectives Pricing strategies and pricing methods | 15 |
| Case Study Scenario | | |
| M1 | Green Harvest, an organic food company, faced declining sales due to competition and changing market conditions. It analysed external factors and promoted organic products through social media and community events. To stay competitive, the company should strengthen digital marketing, diversify products, and maintain quality. Building customer trust and ensuring compliance will support long-term growth. | |
| M2 | FreshSip initially targeted all consumers but faced low sales due to lack of focus. After market research, it identified young adults as a key segment and positioned its product as natural and low-calorie. The company promoted the juice through social media and fitness events. This clear targeting and positioning improved brand appeal, increased customer relevance, and helped boost sales. | |

Reference Books:

1. Philip Kotler, Gary Armstrong – Principles of Marketing (Global Edition, Pearson)
2. Michael R. Solomon – Consumer Behavior: Buying, Having, and Being
3. Rajan Saxena – Marketing Management (Tata McGraw-Hill Education)
4. William J. Stanton, Michael J. Etzel, Bruce J. Walker – Fundamentals of Marketing (McGraw-Hill)
5. V. S. Ramaswamy, S. Namakumari – Marketing Management: Planning, Implementation, and Control (Macmillan India)

Semester End Evaluation (50 Marks)

Time : 2 Hours

Paper Pattern

| Question No. | Questions | Total Marks : 50 |
|---------------------|------------------------------|-------------------------|
| Q1 | Attempt 2 Questions Out Of 3 | 15 |
| Q2 | Attempt 2 Questions Out Of 3 | 15 |
| Q3 | Attempt 2 Questions Out Of 3 | 15 |
| Q4 | Case Study | 05 |

Note: Equal Weightage to be given to all module

| | | | | | |
|---------------------------|--|-----------------------------|-------------------|------------------|--------------|
| BOS | Commerce & Management | | | | |
| Programme Name | B.Com (Management Studies) | | | | |
| Course | Accounting for Managerial Decisions | | | | |
| Course Code | HUCMS209 | Level | 5 | | |
| | | Type | Theory | Practical | Total |
| Semester | III | Credits | 3 | - | 3 |
| Type | Major | No of Teaching Hours | 45 | - | 45 |
| Evaluation Pattern | Total Marks | Semester End | Continuous | Practical | |
| | 100 | 50 | 50 | - | |

| Learning Objectives | |
|----------------------------|---|
| 1 | Students will be able to analyze and interpret financial statements using appropriate analytical methods. |
| 2 | Students will understand how working capital requirements are estimated and managed in different types of businesses. |
| 3 | Students will understand the preparation and interpretation of cash flow statements to assess a firm's cash position. |

| Course Outcomes | |
|--|---|
| After successful completion of this course, students would be able to: - | |
| CO1 | To understand methods of analyzing financial statements for evaluating business performance. |
| CO2 | To understand the concept, importance, and estimation of working capital requirements in business operations. |
| CO3 | To understand the preparation and importance of cash flow statements in analyzing cash movements. |

Modules at Glance

| Module No. | Content | No. of Hours | CO Mapping |
|-------------------|------------------------------|---------------------|-------------------|
| 1 | Financial Statement Analysis | 15 | CO1 |
| 2 | Working Capital Management | 15 | CO2 |
| 3 | Cash Flow Statement | 15 | CO3 |
| | | 45 | |

Syllabus

| Module No. | Content | No. of Lectures |
|----------------------------|---|-----------------|
| 1 | Financial Statement Analysis Introduction to Financial Statement Analysis Meaning, Objectives, Importance, Types, Methods and Limitations of Financial Statement Analysis of Financial Statement Analysis Comparative Financial Statements Common Size Financial Statements Trend Analysis Interpretation of Financial Statements Case Study and Practical Interpretation | 15 |
| 2 | Working Capital Management Meaning, Concept, Importance, Objectives, Types and Factors Affecting of Working Capital Estimation of Working Capital Requirement Working Capital Policy – Conservative, Moderate and Aggressive Components of Working Capital – Inventory Management Components – Receivables Management Components – Cash Management Practical Problems and Case Study | 15 |
| 3 | Cash Flow Statement Meaning, Importance, Objectives, Advantages and Limitations of Cash Flow Statement Classification of Cash Flows – Operating Activities Classification – Investing Activities Classification – Financing Activities Preparation of Cash Flow Statement (Direct Method – Concept) Preparation of Cash Flow Statement (Indirect Method – Concept) Adjustments in Cash Flow Statement Practical Problems and Case Study | 15 |
| Case Study Scenario | | |
| M1 | Orion Retail Ltd. has experienced growth in sales over the past three years. However, management is concerned about declining profit margins. The finance department has been asked to analyze the company's financial statements to identify the reasons for declining profitability and suggest improvements. | |
| M2 | Sunrise Manufacturing Ltd. has experienced rapid growth in sales over the past few years. Despite increasing revenue, the company is facing difficulties in maintaining adequate working capital. The management realized that large funds are tied up in inventory and receivables, while supplier payments must be made within a shorter period. The finance department has been asked to evaluate the company's working capital requirements and suggest strategies to maintain liquidity. | |

Reference Books:

1. Management Accounting – M.Y. Khan & P.K. Jain, Tata McGraw-Hill
2. Financial Management – I.M. Pandey, Vikas Publishing House
3. Financial Management: Theory and Practice – Prasanna Chandra, Tata McGraw-Hill
4. Financial Management – Ravi M. Kishore, Taxmann Publications
5. Financial Management – P.V. Kulkarni & B.G. Satyaprasad, Himalaya Publishing House

Semester End Evaluation (50 Marks)

Time : 2 Hours

Paper Pattern

| Question No. | Questions | Total Marks : 50 |
|---------------------|------------------|-------------------------|
| Q1 | Attempt A or B | 15 |
| Q2 | Attempt A or B | 15 |
| Q3 | Attempt A or B | 15 |
| Q4 | Case Study | 05 |

Note: Equal Weightage to be given to all module

| | | | | | |
|---------------------------|-----------------------------------|-----------------------------|-------------------|------------------|------------------|
| BOS | Commerce & Management | | | | |
| Programme Name | B.Com (Management Studies) | | | | |
| Course | Ethics & Governance | | | | |
| Course Code | HUCMS210 | Level | 5 | | |
| | | Type | Theory | Practical | Total |
| Semester | III | Credits | 3 | - | 3 |
| Type | SEC | No of Teaching Hours | 45 | - | 45 |
| Evaluation Pattern | Total Marks | Semester End | Continuous | | Practical |
| | 100 | 50 | 50 | | - |

| Learning Objectives | |
|----------------------------|--|
| 1 | To understand basic ethical concepts and apply them in business situations. |
| 2 | Identify ethical issues in business functions and suggest appropriate ethical practices. |
| 3 | To understand principles of corporate governance and their role in ensuring accountability and transparency. |

| Course Outcomes | |
|--|--|
| After successful completion of this course, students would be able to: - | |
| CO1 | Students will be able to apply ethical principles to analyze and resolve basic business problems. |
| CO2 | Students will be able to Identify and evaluate ethical issues across marketing, finance, and HR functions. |
| CO3 | Students will be able to explain and apply corporate governance principles in business decision-making. |

Modules at Glance

| Module No. | Content | No. of Hours | CO Mapping |
|-------------------|--|---------------------|-------------------|
| 1 | Introduction to Ethics and Business Ethics | 15 | CO1 |
| 2 | Ethics in Marketing, Finance and HRM | 15 | CO2 |
| 3 | Corporate Governance | 15 | CO3 |
| | | 45 | |

Syllabus

| Module No. | Content | No. of Lectures |
|----------------------------|---|-----------------|
| 1 | Introduction to Ethics and Business Ethics Concept & Evolution of Ethics Nature of Ethics- Personal, Professional, Managerial Importance of Ethics, Objectives & Scope of Ethics Types- Transactional, Participatory and Recognition Business Ethics - Meaning, Objectives Purpose and scope of Business Ethics Principles of Business Ethics 3 Cs of business ethics-Compliance, Contribution and Consequences | 15 |
| 2 | Ethics in Marketing, Finance and HRM Ethics in marketing - Ethical issues in Marketing Mix Unethical Marketing Practices in India Ethics in Advertising, Types of Unethical Advertisements Ethics in Finance - Scope of Ethics in Financial services Ethics of a Financial Manager-Legal Issues, Balancing Act and Whistle Blower Ethics in Taxation, Corporate Crime- White collar crime and Organised crime Ethics in HRM - Importance of Workplace Ethics Guidelines to promote Workplace Ethics Importance of Employee code of conduct Ethical Leadership | 15 |
| 3 | Corporate Governance Concept, History of Corporate Governance in India Need for Corporate Governance Principles of Corporate Governance Significance of Ethics in Corporate Governance Issues in Corporate Governance Theories - Agency Theory, Shareholder theory, Stakeholder theory Emerging trends in Corporate Governance Models of Corporate Governance Insider Trading | 15 |
| Case Study Scenario | | |
| M1 | Riya works as a sales executive in a company. Her manager asks her to hide some important product defects while dealing with customers to increase sales. Riya feels this is wrong, but she is also worried about losing her job if she refuses. She is confused between following her manager's instructions and doing what is ethically right. | |
| M2 | A popular company launches an advertisement claiming that its health drink makes children "twice as intelligent." The claim is not scientifically proven, but it increases sales significantly. At the same time, the finance team manipulates small accounting figures to show better profits, and the HR manager ignores employee complaints about unfair treatment. | |

Reference Books:

1. Business Ethics: Concepts and Cases – Manuel G. Velasquez, Pearson Education
2. Business Ethics and Corporate Governance – A.C. Fernando, Pearson Education
3. Business Ethics – C.S.V. Murthy, Himalaya Publishing House
4. Ethics and the Conduct of Business – John R. Boatright, Pearson Education
5. Managing Business Ethics – Linda K. Treviño & Katherine A. Nelson, Wiley Publications

Semester End Evaluation (50 Marks)

Time : 2 Hours

Paper Pattern

| Question No. | Questions | Total Marks : 50 |
|---------------------|------------------------------|-------------------------|
| Q1 | Attempt 2 Questions Out Of 3 | 15 |
| Q2 | Attempt 2 Questions Out Of 3 | 15 |
| Q3 | Attempt 2 Questions Out Of 3 | 15 |
| Q4 | Case Study | 05 |

Note: Equal Weightage to be given to all module