

**MAR IVANIOS COLLEGE (AUTONOMOUS)**  
**Affiliated to the University of Kerala,**  
**Thiruvananthapuram**  
**Kerala**



**SCHEME AND SYLLABUS FOR THE**  
**FOUR YEAR UNDERGRADUATE PROGRAMME (FYUGP)**

**MINOR DISCIPLINE**  
**BUSINESS MANAGEMENT**  
**(With effect from 2024 Admissions)**

**Approved by the Board of Studies in**  
**Commerce and Management**

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## PREAMBLE

National Education Policy (NEP 2020) envisions ‘higher education as playing an extremely important role in promoting human as well as societal wellbeing and in developing India as envisioned in its Constitution - a democratic, just, socially conscious, cultured, and humane nation upholding liberty, equality, fraternity, and justice for all’ (Section 9.1). NEP also expects higher education ‘to develop good, thoughtful, well-rounded, and creative individuals, enabling an individual to study one or more specialized areas of interest at a deep level, and also develop character, ethical and Constitutional values, intellectual curiosity, scientific temper, creativity, spirit of service, and 21st century capabilities across a range of disciplines including sciences, social sciences, arts, humanities, languages, as well as professional, technical, and vocational subjects’ (Section 9.1.1). Hence, more than the creation of greater opportunities for individual employment, higher education represents the key to more vibrant, socially engaged, cooperative communities and a happier, cohesive, cultured, productive, innovative, progressive, and prosperous nation. (Section 9.1.3). NEP also identifies some of the major problems currently faced by the higher education system in India (Section 9.2) and envisions a complete overhaul and re-energizing of the higher education system to overcome these challenges and thereby deliver high-quality higher education, with equity and inclusion (Section 9.3). One of the major changes which the policy proposes is moving towards a more multidisciplinary undergraduate education (Section 9.3(b)) which develops all capacities of human beings -intellectual, aesthetic, social, physical, emotional, and moral in an integrated manner (Section 11.3). In order to achieve this in its full potential, NEP visions the adjusting of the structure and lengths of degree programmes accordingly. “The undergraduate degree will be of either 3 or 4-year duration, with multiple exit options within this period, with appropriate certifications, e.g., a certificate after completing 1 year in a discipline or field including vocational and professional areas, or a diploma after 2 years of study, or a Bachelor ’s degree after a 3-year programme. The 4-year multidisciplinary Bachelor's programme, however, shall be the preferred option since it allows the opportunity to experience the full range of holistic and multidisciplinary education in addition to a focus on the chosen major and minors as per the choices of the student.” (Section 11.9)

In accordance with the NEP 2020, the UGC formulated a new student-centric “Curriculum and Credit Framework for Undergraduate Programmes (CCFUP)” incorporating a flexible choice-based credit system, multidisciplinary approach, and multiple entry and exit options and establishing three Broad Pathways,

- (a) 3-year UG Degree,
- (b) 4-year UG Degree (Honours), and
- (c) 4-year UG Degree (Honours) with Research)

Accordingly, the Kerala Higher Education Reforms Commission 2022, headed by Prof Shyam B. Menon, has recommended a comprehensive reform in the undergraduate curriculum with the adoption of the 4-year undergraduate Programmes, which will bring undergraduate education in Kerala at par with the universities abroad. Consequently, Kerala State Curriculum Committee for Higher Education 2023 has been constituted, with Dr Suresh Das as Chairman, and they have proposed a model Kerala State Higher Education Curriculum framework for undergraduate education.

The University of Kerala has decided to introduce the Four Year Under Graduate Programmes (FYUGP) from the academic year 2024-2025 onwards in its teaching departments and all affiliated colleges, and has issued many draft documents and conducted college level awareness programmes about the same.

Mar Ivanios College, by virtue of its autonomy status, conferred in 2014 and extended in 2022, vide University Grants Commission (Conferment of Autonomous Status Upon Colleges and Measures for Maintenance of Standards in Autonomous Colleges) Regulations, 2023, has the power to review existing courses/programmes and, restructure, redesign and prescribe its own courses/programmes of study and syllabi and to formulate new courses/programmes within the nomenclature specified by UGC as per the Specification of Degrees 2014 as amended from time to time. Accordingly, the Board of Studies in Commerce of Mar Ivanios College (Autonomous) proposed the implementation of the FYUGP scheme with effect from 2024 admission onwards and prepared the scheme and syllabi through many of the meetings and discussions. The Academic Council of the college which met on 30<sup>th</sup> April gave discussed the proposal and syllabi in detail and approved the same to be implemented from 2024 admission onwards, subject to the final directions of the University of Kerala.

The salient features of the syllabus prepared and presented by the Board of Studies include the following:

- The curriculum is designed based on Outcome Based Education (OBE) approach.
- The curriculum follows Choice-Based Credit System (CBCS): This system allows students to select courses from a prescribed list. A specified number of credits must be earned to award the degree
- The curriculum follows the basic framework, course wise/programme-wise minimum/maximum credits set by the University of Kerala for FYUGP and abides by the basic mandatory principles of **Four Year Under Graduate Programmes (UoK-FYUGP) Regulations, 2024.**

### **Introduction to the Programme**

Bachelor of Commerce (Accounts and Audit) Honours, designed under FYUGP curriculum framework is designed exclusively for students who wish to pursue Chartered Accountancy (CA) as a career. A student who opts for this course can pursue B.Com and at the same time concentrate on CA, as several subjects of CA is included in the programme. This would save time & effort and help CA aspirants retain their prime focus. By the end of the programme the student would complete B.Com and is also expected to clear CA Foundation and Intermediate course making him / her eligible to pursue articleship.

The curriculum is framed according to the policy initiatives envisaged in NEP 2020. The four year B.Com (Accounts and Audit) Honours degree programme is divided into eight semesters and is designed as per the Four Year Under Graduate Programme Framework recommended by UGC and Kerala University. It includes discipline specific core papers and discipline specific elective papers. In addition to this discipline specific courses ability enhancement course multidisciplinary courses, value added courses and skill enhancement courses are also included in the syllabus.

Under the FYUGP the most suitable minor courses that can be chosen by the CA aspirants comes under the Business Management stream. Hence with the introduction of the FYUGP, the college has decided to offer six minor courses under the Business Management stream to the students. **Graduate Attributes and Programme Outcomes (POs):**

The National Higher Education Qualification Framework (NHEQF) envisages that students on completion of a programme of study must possess and demonstrate the expected graduate profile/attributes acquired through one or more modes of learning. The graduate profile/attributes indicate the quality and feature or characteristics of the graduate of a programme of study, including learning outcomes relating to the disciplinary area(s) relating to the chosen field(s) of learning and generic learning outcomes that are expected to be acquired by a graduate on completion of the programme(s) of study. The graduate profile/attributes include capabilities that help widen the current knowledge base and skills, gain and apply new knowledge and skills, undertake future studies independently, perform well in a chosen career, and play a constructive role as a responsible citizen in the society. The graduate profile/attributes are acquired incrementally and describe a set of competencies that are transferable beyond the study of a particular subject/disciplinary area and programme contexts in which they have been developed. Graduate profile/attributes are fostered through meaningful learning experiences made available through the curriculum and learning experience, the total college/university experience, and a process of critical and reflective thinking. Mar Ivanios College (Autonomous) is fully committed to ensuring the attainment of the necessary graduation attributes by the students. The college has clearly defined its *raison d'être*, the philosophy of its existence, through the Motto “Truth Shall Liberate You” (*Veritas Vos Liberabit*) which refers to the ultimate enlightenment which can emerge only at the intersection of sharp intellect, sound physique, strong mind, staunch ethics, and profound spirituality. This is further made explicit through its Vision, Mission and Goals and the same expect all students who graduate from the college to:

- Have inculcated “the values of truth and charity for the protection and promotion of human dignity and of a cultural heritage, through teaching, research, and extension activities dedicated to society”;
- Be co-creators of a vibrant academic community known for its innovation, intellectual rigour and social commitment;
- Be “intellectually trained, morally upright, socially committed, spiritually inspired and ecologically conscious young men and women who would be dedicated to working for the good of society, the nation and the world”;
- Have acquired “global competencies and skills”;
- Have inculcated a sense of harmony, equality and fraternity among youth, transcending religious, linguistic, regional or sectional diversities; and
- Have developed “scientific temper, humanism and the spirit of inquiry and reform”.

Programme Outcomes are the expected student attributes achieved by a student after the student completes the FYUGP from any of the streams/pathways.

The Programme Outcomes (POs) for the FYUGP programmes across all streams and pathways, based on the above core philosophy, and in consonance with the National Higher Education

Qualifications Framework (NHEQF) are given below:

**By the end of the Four-Year Under-Graduate Programme, students will:**

**PO 1 Demonstrate the acquisition of all necessary knowledge and skills within their disciplinary/ multi-disciplinary areas of learning. These include the acquisition of:**

- **comprehensive knowledge and coherent understanding of their chosen disciplinary/ interdisciplinary areas of study, their linkages with related fields, and the awareness of current trends in their chosen area of study;**
- **essential knowledge for skilled work in chosen field(s), including self-employment and entrepreneurship skills;**
- **proficiency in specialized areas within chosen fields of study, encompassing diverse practical skills applicable to different situations within those fields;**
- **the ability to apply learned knowledge to novel situations, solve problems, and relate concepts to real-world scenarios rather than just memorizing curriculum content.**

**PO 2 Acquire problem-solving, critical thinking, analytical reasoning skills and demonstrate creativity in their thought processes** by demonstrating the ability to:

- solve different kinds of problems in familiar and non-familiar contexts both within and outside their disciplinary/ multidisciplinary areas of learning;
- apply analytic thought to a body of knowledge, including the analysis and evaluation of policies, and practices, as well as evidence, arguments, claims, and beliefs;
- analyse and synthesize data from a variety of sources and draw valid conclusions and support them with evidence and examples.
- the ability to plan, execute and report the results of an experiment or investigation;
- adhere to scientific temper and ethics in their thought process;
- adopt innovative, imaginative, lateral thinking, interpersonal skills and emotional intelligence; and
- incubate entrepreneurial and start-up ideas.

**PO 3 Develop a profound environmental dedication by fostering ecological awareness and engaging in actions that promote sustainable development by achieving the ability to**

- recognize environmental and sustainability issues, and participate in actions to promote sustainable development as well as mitigate the effects of environmental degradation, climate change, and pollution;
- contribute to effective waste management, conservation of biological diversity, management of biological resources and biodiversity, forest and wildlife conservation, sustainable development and living, and the preservation of life in all forms.
- participate in community-engaged services/ developmental activities and thus exemplify the ideals of community engagement and service learning

	and deep social commitment.
<b>PO 4</b>	<p><b>Accomplish perfect communication, teamwork, and leadership skills, particularly in academic and professional settings, while demonstrating nuance and attention to etiquette in all communicative contexts.</b> This will enable them to:</p> <ul style="list-style-type: none"> <li>• listen carefully, and read texts and research documents, and present complex information with clarity and precision to different audiences;</li> <li>• express thoughts and ideas and communicate effectively through speech and writing using appropriate media;</li> <li>• communicate using language which is respectful of gender and minority orientations;</li> <li>• act together as a group or a team in the interests of a common cause and working efficiently as a member of a team;</li> <li>• inspire the team with a vision to achieve a stated goal, and use management skills to guide the team in the right direction.</li> </ul>
<b>PO5</b>	<p><b>Acquire the necessary skills, including ‘learning to learn’ skills, and foster innovative ideas to improve competence and employability, keeping pace with the evolving global landscape and technological advancements</b> by demonstrating the ability to:</p> <ul style="list-style-type: none"> <li>• pursue learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social, and cultural objectives, and adapting to changing trades and demands of the workplace, including adapting to the changes in work processes in the context of the fourth industrial revolution, through knowledge/ skill development/ reskilling;</li> <li>• work independently, identify appropriate resources required for further learning;</li> <li>• acquire organizational and time management skills to set self-defined goals and targets with timelines;</li> <li>• be a proactive life-long learner.</li> <li>• use ICT in a variety of learning and work situations;</li> <li>• access, evaluate, and use a variety of relevant information sources, and use appropriate software for analysis of data;</li> <li>• navigate cyberspaces by following appropriate ethical principles and cyber etiquette.</li> <li>• use cutting edge AI tools with equal commitment to efficiency and ethics.</li> <li>• think ‘out of the box’ and generate solutions to complex problems in unfamiliar contexts;</li> </ul>
<b>PO6</b>	<p><b>Develop research-related skills including the ability to conceptualize research hypotheses/projects and adopt suitable tools and methodologies for analysis</b> with:</p> <ul style="list-style-type: none"> <li>• a keen sense of observation, inquiry, and capability for asking relevant/ appropriate research questions;</li> <li>• the ability to problematize, synthesize, and articulate issues and design research proposals;</li> <li>• the ability to define problems, formulate appropriate and relevant research questions, formulate hypotheses, test hypotheses using</li> </ul>

quantitative and qualitative data, establish hypotheses, make inferences based on the analysis and interpretation of data, and predict cause-and-effect relationships;

- the capacity to develop appropriate methodology and tools for data collection;
- the appropriate use of statistical and other analytical tools and techniques;
- the ability to plan, execute and report the results of an experiment or investigation;
- the ability to acquire the understanding of basic research ethics and skills in practicing/doing ethics in the field/ in personal research work, regardless of the funding authority or the field of study

**PO7**

**Assimilate a sound value system, a sense of autonomy, multicultural competence, social commitment, and the spirit of inclusivity and empathy by imbibing the spirit and the holistic ethos of the ‘Multi-Dimensional Ivanian’ (MDI) approach. This will enable them to:**

- embrace and practice constitutional, humanistic, ethical, and moral values in life, including universal human values of integrity, truth, righteous conduct, peace, love, nonviolence, scientific temper, citizenship values;
- identify ethical issues related to work, follow ethical practices and be objective, unbiased, and truthful actions in all aspects of work, including avoiding unethical behaviour such as fabrication, falsification or misrepresentation of data, or committing plagiarism, and adhering to intellectual property rights;
- exercise responsibility and demonstrate accountability in applying knowledge and/or skills in work and/or learning contexts appropriate for the level of the qualification, including ensuring safety and security at workplaces;
- practice responsible global citizenship required for responding to contemporary global challenges, enabling learners to become aware of and understand global issues and to become active promoters of more peaceful, tolerant, inclusive, secure, and sustainable societies;
- effectively engage in a multicultural group/society and interact respectfully with diverse groups;
- identify with or understand the perspective, experiences, or points of view and emotions of another individual or group.
- demonstrate gender sensitivity and adopt a gender-neutral approach, as also empathy for the less advantaged and the differently-abled including those with learning disabilities;
- demonstrate proficiency in arts/ sports/ games, physical, mental and emotional fitness, entrepreneurial /organizational /pubic speaking/ environmental/ community-oriented areas by actively participating in the wide range of co-curricular activities that are available to the students of Mar Ivanios College.



### Programme Specific Outcomes

The Minor Programme in Business Management aims at:

PSO1	Providing a strong foundation level understanding of the functioning of business organizations, commercial transactions and of various specialized operations by offering a comprehensive curriculum.
PSO2	Demonstrate extensive and comprehensive knowledge of Business and its practical application in real life situations
PSO3	Developing necessary professional knowledge and skills in Taxation, Economics and Business Law by adopting learner centered pedagogical practices
PSO4	Enhancing employability of students to take up challenging job assignments in various fields of business, specifically as Chartered Accountants.
PSO5	Nurturing in students intellectual, personal, interpersonal and societal skills with a bent on Holistic Education.
PSO6	Developing decision making and problem-solving skills to equip the learners to add on to their employability and inculcate entrepreneurial qualities.
PSO7	Building capabilities to synthesise and apply knowledge regarding business and taxation to pursue careers in these sectors.
PSO8	Acquire soft skills like communication, organising and leadership which are essential to undertake and manage different roles in the field of business

### Admission criteria

Admission to the programme as per the norms of the University of Kerala

### Course and Credit Structure of FYUGP

The pathway preferably followed by the department will be Major with Minor or Major with multiple disciplines of study.

### The Course and Credit Structure of FYUGP is given below:

Sem	DSC (4 Cr)	DSE (4 Cr)	AEC (3 Cr)	SEC (3 Cr)	MDC (3 Cr)	VAC (3 Cr)	Internship (credit-2)/ Project/ Additional Courses (credit-12)	Total courses	Total credits
<b>I</b>	A-1 B-1 C-1		AEC (Eng)-1 AEC(OL)-2		MDC-1			6	21
<b>II</b>	A-2 B-2 C-2		AEC (Eng)-3 AEC(OL)-4		MDC-2			6	21
<b>III</b>	A-2 B-2 C-2	DSE A -1			MDC (Kerala Studies)- 3	VAC- 1		6	22

<b>IV</b>	A-4 A-5	DSE A-2		SEC- 1		VAC- 2 VAC- 3	Internship	6	21
<b>V</b>	A-6 A-7 A-8	DSE - 3 DSE - 4		SEC- 2				6	23
<b>VI</b>	A-9 A-10 A-11	DSE - 5 DSE - 6		SEC- 3				6	23
<b>Tota I</b>	A (11) B (3) C (3)	6	4	3	3	3	1	36	133
<b>EXIT OPTION AVAILABLE AND STUDENTS WILL BE AWARDED UG DEGREE WITH MAJOR IN A</b>									
<b>VII</b>	A-12 A-13 B/C-4 B/C-5 B/C-6	DSE - 7						6	24
<b>VIII</b>	MOOC courses A -14, A -15						Research Project/ Internship /Project or 03 courses -12Cr	2+ 1*/3*	20
<b>Tota I</b>	A (15) B(3) C (3) B/C(3)	7	4	3	3	3	1 +1*/3*	44+ 1 + 1*/3*	177

A – Major Discipline

B/C-Minor/Multiple discipline

\* - Mandatory Internship at the end of Semester 4

\*\* - Research Project/ Internship /Project as part of Honours with Research

\*\*\* - Additional courses of 4 credits each.

Cr - Credits

- **Research group project for students exiting after UG 3 years:** Students who propose to exit after 3 Year UG programme can do a group project which is not mandatory to obtain research experience in discipline-specific areas of the program. The BoS can decide the number of students for the group and the evaluation criteria.

- Students will be able to take other pathways permissible under **University of Kerala Four Year Under Graduate Programmes (UoK-FYUGP) Regulations, 2024**, subject to the availability of courses/ faculty/infrastructure of the college.
- The Board of Studies shall prepare and publish a list of online courses at different levels before the commencement of classes in the respective semester offered in various online educational platforms recognised by the academic council of the college, which can be opted by the students for acquiring additional credits.

### Course Participation/Attendance-

1. A student shall be permitted to register for the end-semester evaluation of a specific course to acquire the credits only if the student has completed 75% of the prescribed classroom activities in physical, online, or blended modes, as stipulated by the BoS, including any makeup activities as specified by the faculty of that particular course.
2. The reasons/cases of permissible authorised leave shall be specified by the college, with the approval of the Academic Council, ratified by the Governing Body.
3. The condonation facility shall be availed as per the existing University/college norms.

**Internship:** Every students is required to undertake an internship in a reputed organization during the end of fourth semester.

**Field trip/study tour:** A study tour to places of interest in India focusing on secularism and oneness promotes intercultural understanding, tolerance, and the appreciation of diversity, fostering the values of secularism and unity in a multicultural society. Field visits provide students with practical, hands-on experiences that enhance their understanding of theoretical concepts taught in the classroom. By seeing and experiencing real-world applications of what they learn, students are better equipped to grasp and retain knowledge. This engagement can lead to improved academic performance and a deeper comprehension of the subject matter. Hence, field trip/study tour will be part of the 3 Year/4 Year UG Programme majoring in Commerce offered by the Department of Commerce Mar Ivanios College (Autonomous). The number of days for the field trip/study tour will be decided by the principal in consultation with the BoS and the College Council.

### Assessment and Evaluation

1. The assessment of a course shall combine a Continuous Comprehensive Assessment (CCA) and an End Semester Evaluation (ESE).
2. For courses without practical/lab modules, 30% weightage shall be given for CCA and the remaining 70% of the weight shall be for the ESE.
3. CCA will have two sub-components: Formative Assessment (FA) and Summative Assessment (SA).
4. The CCA subcomponents will be given marks as per the following proportions:
  - Discipline specific summative assessment – 15% of the total
  - Course attendance - 5 % of the total.
  - Discipline specific formative assessment - 10% of the total.

5. The details of summative and formative assessment criteria, including that of attendance, will be specified by each course coordinator at the beginning of the semester, with the approval of the respective Head of the Department/BoS Chairperson and the Principal, and will be published on the college website.
6. For courses with practical/lab modules, 40% weightage shall be given for CCA and the remaining 60% of the weight shall be for the ESE.
7. In such cases specified in the item above, the CCA subcomponents will be given marks as per the following proportions:
  - Discipline specific summative assessment – 10% of the total
  - Course attendance (Formative) - 5 % of the total.
  - Discipline specific formative assessment - 15% of the total.
  - Summative Assessment (Practical Record, Practical test, skill, etc). - 10% of the total

The above is given in detailed tabular form as follows:

Sl. No.	Activity	Percentage (%) of the total	
		Theory courses	Courses with practical
1	Summative Assessment (written Test or any other discipline specific assessment tools like Open book test, Lab reports, problem-based assignments, individual or team project report, case study report, literature survey, book reviews, video/film/documentary productions, etc)	15	10
2	Summative Assessment (Practical Record, Practical test, skill, etc)	----- -	10
3	Formative Assessment (Attendance)	5	5
4	Formative Assessment (Class room activities, observation of skills, viva voce, quiz, interview, oral presentations, in class discussions, computerized adaptive testing, group tutorial work, reflection writing assignments, field study reports, self and peer assessments, service-learning activities, etc.)	10	15
	Total	30	40

8. The Course Coordinator shall be responsible for evaluating all the components of CCA for the course in question. Any grievances regarding the same shall be submitted to the Course Coordinator within 5 days of the publication of the same on the department notice board or official class group. If the grievance is not settled at the Course Coordinator level, the student is free to appeal to the Head of the Department, within the next 3 days, who will discuss the same in the Department Level Monitoring Committee (DLMC). If still needed, students can further appeal to the College Level Monitoring Committee (CLMC) or in essential situations the University Level Monitoring Committee (ULMC) in a time period as specified by these bodies.

9. Regarding evaluation, one credit will be evaluated for 20 marks in a semester; thus, a 4-credit course will be evaluated for 80 marks, and 3-credit courses for 60 marks. However, any changes to this if brought by the University will be followed.
10. The duration of the end semester examination of a course with 4 credits will be 2 hours and the same for a course with 3 credits may be 1.5 hours/2 hours.

**Mark Distribution Table**

Course	Credit		Marks		Lecture			Practical		
	Lecture	Practical	Lecture	Practical	CCA (30%)		ESE (70%)	CCA (40%)		ESE (60%)
					SA (50%)	FA (50%)		SA (50%)	FA (50%)	
<b>4 credit courses</b>	4	0	80	0	12	12	56	0	0	0
	3	1	60	20	9	9	42	4	4	12
	2	2	40	40	6	6	28	8	8	24
	1	3	20	60	3	3	14	12	12	36
	0	4	0	80	0	0	0	16	16	48
<b>3 credit courses</b>	Credits		Marks		Lecture			Practical		
	Lecture	Practical	Lecture	Practical	CCA (30%)		ESE (70%)	CCA (40%)		ESE (60%)
					SA (50%)	FA (50%)		SA (50%)	FA (50%)	
	3	0	60	0	9	9	42	0	0	0
	2	1	40	20	6	6	28	4	4	12
	1	2	20	40	3	3	14	8	8	24
0	3	0	60	0	0	0	12	12	36	

**Letter Grades and Grade Point**

1. A mark system is followed to evaluate each question. For each course in the semester, letter grades and grade points are introduced in a 10-point indirect grading system as per the guidelines given below.
2. The Semester Grade Point Average (SGPA) is computed from the grades to measure the student's performance in a given semester. The SGPA is based on the current term's grades, while the Cumulative Grade Point Average (CGPA) is based on the grades in all courses taken after joining the programme of study.
3. The weighted grade point will be mentioned in the student's final grade cards, issued by the college, based on the marks obtained.

4. The grades and grade points will be given as per the following format:

Letter Grade	Grade Point	Percentage of marks (X) (CCA + ESE together)	Class
<b>O (Outstanding)</b>	10	$X \geq 95\%$	FIRST CLASS WITH DISTINCTION
<b>A+ (Excellent)</b>	9	$85\% \leq X < 95\%$	
<b>A (Very Good)</b>	8	$75\% \leq X < 85\%$	
<b>B+ (Good)</b>	7	$65\% \leq X < 75\%$	FIRST CLASS
<b>B (Above Average)</b>	6	$55\% \leq X < 65\%$	
<b>C (Average)</b>	5	$45\% \leq X < 55\%$	SECOND CLASS
<b>P (Pass)</b>	4	$35\% \leq X < 45\%$	THIRD CLASS
<b>F (Fail)</b>	0	X35%	FAIL
<b>Ab (Absent)</b>	0		FAIL

- For a course PASS, separate minimum of 35% is needed for CCA and ESE.
- Less than 35% in either ESE or CCA is FAIL.

### Computation of SGPA and CGPA

SGPA (Semester Grade Point Average) and CGPA (cumulative Grade Point Average) will be computed as follows:

1. The SGPA is the ratio of the sum of the product of the number of credits with the grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undergone by a student in the semester. That is,

$$S = \frac{\sum_j (C_{ij} \times G_{ij})}{\sum_j C_{ij}}$$

where  $S$  is the SGPA in the  $j^{\text{th}}$  semester,

$C_{ij}$  is the number of credits for the  $i^{\text{th}}$  course  $\in$  the  $j^{\text{th}}$  semester, and

$G_{ij}$  is the grade point scored by the student  $\in$  the  $i^{\text{th}}$  course in the  $j^{\text{th}}$  semester. where  $S_i$  is the SGPA in the  $i^{\text{th}}$  semester,

$C_i$  is the number of credits for the  $i^{\text{th}}$  course, and

$G_i$  is the grade points scored by the student  $\in$  the  $i^{\text{th}}$  course.

2. The CGPA is also calculated in the same manner considering all the courses undergone by a student over all the semesters of a programme. That is,  $CGPA = \frac{\sum (C_i \times S_i)}{\sum C_i}$  where  $S_i$  is the SGPA

in the  $i^{\text{th}}$  semester and  $\sum C_i$  is the total number of credits  $\in$  the  $i^{\text{th}}$  semester.

3. The SGPA and CGPA shall be rounded to 2 decimal points and reported in the transcripts.
4. **Requirement for the successful completion of a Semester:** SGPA of 4 or above and a PASS in all the courses, that is, minimum total of 35% mark in each course (CCA + ESE), with a separate minimum of 35% mark for both CCA and ESE.

Dr. Sarin Thomas  
Chairman BoS  
(Commerce and Management)  
Mar Ivanios College (Autonomous),  
Thiruvananthapuram

Thiruvananthapuram  
10-05-2024

## SCHEME AND SYLLABUS OF MINOR COURSE IN BUSINESS MANAGEMENT

**FYUGP Scheme and Syllabus: Summary**  
**Department: Department of Business Management**  
**Minor: Business Management**

<b>Semester I</b>					
Course Type	Course Code	Course Title	Number of credit	Number of hours per week	Total Marks
<b>DSC</b>	MIUK1DSCMGT100.1	Fundamentals of Management	4	4	80
<b>DSC</b>	MIUK1DSCMGT101.1	Business Economics	4	4	80
<b>DSC</b>	MIUK1DSCMGT102.1	Business Laws	4	4	80
<b>Semester II</b>					
Course Type	Course Code	Course Title	Number of credit	Number of hours per week	Total Marks
<b>DSC</b>	MIUK2DSCMGT150.1	Managerial Economics	4	4	80
<b>DSC</b>	MIUK2DSCMGT151.1	Economics for Finance	4	4	80
<b>DSC</b>	MIUK2DSCMGT152.1	Business Regulatory Framework	4	4	80
<b>Semester III</b>					
Course Type	Course Code	Course Title	Number of credit	Number of hours per week	Total Marks
<b>DSC</b>	MIUK3DSCMGT200.1	Marketing Management	4	4	80
<b>DSC</b>	MIUK3DSCMGT201.1	Human Resource Management	4	4	80
<b>DSC</b>	MIUK3DSCMGT202.1	Company Law	4	4	80
<b>DSC</b>	MIUK3DSCMGT203.1	Fundamentals of Income Tax	4	4	80



# Semester-I

Discipline		BUSINESS MANAGEMENT			
Course Code	MIUK1DSCMGT 100.1				
Course Title	FUNDAMENTALS OF MANAGEMENT				
Type of Course	DSC				
Semester	I				
Academic Level	100 - 199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
Pre-requisites	4	4 hours	-	-	4 hours
Course Summary	Acquainting the students with the with the basic functions of management, management theories, managerial competencies and application of the same in the diagnosis and resolving the issues in an organisation.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Management</b>		<b>12</b>
	1	Concept – Definition – Nature of Management – Importance of Management – Levels of Management – Values in Management – Functional Areas of Management (Concept only)	
	2	Management Thoughts: Scientific Management – Administrative: Management – Modern Management Theories	
<b>II</b>	<b>Planning and Decision Making</b>		<b>12</b>
	3	Concept – Planning Process – Types of Planning – Management by Objectives – Features – Steps	
	4	Decision Making: Meaning – Importance – Techniques of Decision Making – Bounded Rationality and Influences on Decision Making	
<b>III</b>	<b>Organising and Staffing</b>		<b>12</b>
	5	Organising: Concept – Organizational Structure – Centralization and Decentralization – Departmentalization – Delegation of Authority – Span of Management	
	6	Staffing: Concept – Elements – Recruitment and Selection – Job Analysis and Job Description – Training and Development – Performance Appraisal	
<b>IV</b>	<b>Directing and Controlling</b>		<b>12</b>
	7	Directing: Concept – Models – Elements of Directing	
	8	Controlling: Concept – Need – Steps in Control Process – Techniques – Traditional and Modern	
<b>V</b>	<b>Managerial Competencies</b>		<b>12</b>

9	Managerial Roles – Skills Required for a Manager – Social Responsibilities of Managers	
10	Trends and Challenges of a Manager in Global Scenario Diversity Management – Technology in Management – Management of Change – Crisis Management – Sustainable and Socially Responsible Management	

## References

1. Gupta, C. B. (2022). *Management Theory and Practice*. Sultan Chand & Sons.
2. Tripathi, P. C., & Reddy, P. N. (2021). *Principles of Management*. Tata McGraw-Hill Publishing Company Limited.
3. Prasad, L. M. (2020). *Principles and practice of management*. Sultan Chand & Sons.
4. Herbert, L. (2017). *Digital transformation: Build your organization's future for the innovation age*. Bloomsbury Business.
5. Harrin, E. (Latest Edition). *Collaboration tools for project managers: How to choose, get started and collaborate with technology*. Viva Books.
6. Crandall, W. R., Parnell, J. A., & Spillan, J. E. (Latest Edition). *Crisis management: Leading in the new strategy landscape*. Sage Publications.

## Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Explain the basic principles, management theories and their implications	U	1
CO-2	Outline the functions and functional areas of management	R, U	2
CO-3	Examine the managerial competencies required for a manager	U, An, E	3,4
CO-4	Demonstrate diversity management, change management and crisis management strategies	U, Ap	2,4
CO-5	Develop practical knowledge to diagnose and solve organizational problems	Ap	2,6

**R-Remember, U-Understand, Ap-Apply, An-Analyse, E-Evaluate, C-Create**

**Name of the Course: Fundamentals of Management**

**Credits: 4:0:0 (Lecture:Tutorial:Practical)**

CO No.	CO	PS O	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Explain the basic principles, management theories and their implications	1	U	F, C	L	
CO-2	Outline the functions and functional areas of management	2	R, U	F,C,P	L	
CO-3	Examine the managerial competencies required for a manager	3,4	U, An, E	F,C,P	L	P
CO-4	Demonstrate diversity management, change management and crisis management strategies	2,4	U, Ap	F,C,M	L	P
CO-5	Develop practical knowledge to diagnose and solve organizational problems	2,6	Ap	M	L	P

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs:**

	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	-	-	-	-	-	3	-	-	-	-	-	-	-
CO 2	-	2	-	-	-	-	-	2	-	-	-	-	-	-
CO 3	-	-	3	2	-	-	-	-	-	3	2	-	2	-
CO 4	-	2	-	2	-	-	1	2	-	2	1	-	-	-
CO 5	-	3	-	-	-	1	-	2	-	-	1	-	2	-

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics:**

	Internal Exam	Assignment	End Semester Examinations
CO 1	✓	✓	✓
CO 2	✓	✓	✓
CO 3	✓	✓	✓
CO 4	✓	✓	✓
CO 5	✓	✓	✓

Discipline		BUSINESS MANAGEMENT				
Course Code		MIUK1DSCMGT101.1				
Course Title		BUSINESS ECONOMICS				
Type of Course		DSC				
Semester		I				
Academic Level		100 - 199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week	
	4	4 hours	-	-	4 hours	
Pre-requisites		1. Economics at Plus Two level				
Course Summary		Acquainting the students with the application of economics in the context of business and managerial decision making.				

### Detailed Syllabus:

Module	Unit	Content	Hrs		
<b>Introduction to Economics</b>					
I	1	Economics, Macro and Micro economics, Business economics.	10		
	2	Characteristics and scope of business economics.			
	3	Distinction between business economics and traditional economics.			
	4	Application of economic theories in business decisions.			
	5	Role and responsibility of a business economist.			
<b>Theory of Demand and Supply</b>					
II	6	Demand, Utility, Law of demand, determinants of demand, Types of demand,.	10		
	7	Elasticity of demand, meaning, uses and measurement of price, income, advertisement, and cross elasticity.			
	8	Demand forecasting – short term and Long-term forecasting – methods of forecasting – forecasting the demand for new products.			
	9	Meaning of Supply, determinants of supply,			
III	10	Law of supply and elasticity of supply.	15		
	<b>Theory of Production and Cost</b>				
	11	Production function – Cobb Douglas Production function —.			
	12	Laws of production–Law of Diminishing Returns–Law of returns to scale–			
	13	Economies and diseconomies of scale			
	14	Isoquant curve – Isocost curve–optimum combination of inputs.			
15	Concepts of cost- Short-run and long-run costs-Average and marginal costs- Total, fixed and variable costs.				
IV	<b>Pricing Policy and Practices</b>				
	16	Markets - meaning and structures,	15		
	17	Various forms of markets-Perfect Competition, Monopoly, Monopolistic			

V	competition and Oligopoly		15
	18	Pricing, meaning, importance, equilibrium price, Pricing policy and practice, Objectives, Factors governing pricing policy.	
	19	Role of cost and demand in pricing, Different methods of pricing.	
	20	Price determination in different situations, pricing of new products, pricing over the life cycle of a product	
	<b>Business Cycles</b>		10
	21	Meaning and definition of business cycle.	
	22	Phases, features and relevance of business cycle	
	23	Causes and indicators of business cycle.	
	24	Theories of business cycles, Consequences of business cycle.	
	25	Measures to minimise the effects of business cycle, Measures to control business cycles.	

### Recommended Assignments:

Learners are required to

- Prepare charts and presentations on the basic concepts in economics which helps in managerial decision making.
- Conduct a survey and prepare the report for identifying the price, income, advertisement and cross elasticity of selected products.
- Pursue short term online/MOOC courses on Managerial economics.
- Conduct group discussions and open forum with regard to the state and central annual budgets immediately after they are presented in Assembly/ Parliament.
- Conceive a new product idea, fix a suitable price and justify it. Students may develop the various aspects regarding product features, product content, pricing and promotional strategies.
- Visit business concerns in the locality and identify best practices implemented by them with regard to demand, production, supply, cost, price etc.
- Study the growth stage of a company, its origin, vision and mission statement, objectives, market access, expansion and diversification.

### Suggested Readings:

1. Maheswari. K. L and Varshney., Managerial Economics ,Sultan Chand & Sons, New Delhi.
2. Mote V.L, Samuel Paul and Gupta G.S. Managerial Economics, TataMcGraw-Hill Publishing Co. Ltd., New Delhi.
3. Gupta G.S. Managerial Economics, Tata McGraw-Hill Publishing Co. Ltd. New Delhi.
4. Dwivedi N.D. Managerial Economics, Vikas Publishing House, New Delhi.

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Develop conceptual understanding about the use of economic theories and principles in managerial decision making.	R, U	1,2, 6
CO-2	Recognise the importance of demand and supply in	R, U, An, E	1,3,6,7

	the effective working of an organisation.		
CO-3	Apply the concepts relating to the laws of production in decision making situations	U, An, E	2,3,5,6
CO-4	Inculcate the cost and pricing skills so as to equip to decide on the cost and pricing of products	Ap, An, C	3,4,5,7
CO-5	Analyse the ups and downs in aggregate economic activities and its causes and effects.	U, An, E	1,2,7

**R-Remember, U-Understand, Ap-Apply, An-Analyse, E-Evaluate, C-Create**

**Name of the Course: Business Economics**

**Credits: 4 (Lecture: Tutorial:)**

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
1	Develop conceptual understanding about the use of economic theories and principles in managerial decision making.	1,2,6,	R, U	F, C	10	
2	Recognise the importance of demand and supply in the effective working of an organisation.	1,3,6,7	R, U, An, E	F, P	10	
3	Apply the concepts relating to the laws of production in decision making situations	2,3,5,6	U, An, E	F, P, M	15	
4	Inculcate the cost and pricing skills so as to equip to decide on the cost and pricing of products	3,4,5,7	Ap, An, C	P, M	15	
5	Analyse the ups and downs in aggregate economic activities and its causes and effects.	1,2,7	U, An, E	P, M	10	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs :**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
<b>CO 1</b>	3	2	1	1	1	2	2	1
<b>CO 2</b>	1	2	2	3	2	3	3	1
<b>CO 3</b>	-2	2	2	3	3	3	2	1
<b>CO 4</b>	2	2	3	3	2	3	2	1
<b>CO 5</b>	1	2	3	3	2	2	2	1



	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	3	-	1	1	-	-	-
<b>CO2</b>	3	2	2	1	2	-	1
<b>CO3</b>	3	3	2	1	2	-	1
<b>CO4</b>	3	3	2	1	2	-	-
<b>CO5</b>	3	2	2	1	1	-	1

#### Correlation Levels:

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

#### Assessment Rubrics:

- Assignments
- Internal Exam
- Final Exam

#### Mapping of COs to Assessment Rubrics:

	Internal Exam	Assignment	Practical training	End Semester Examinations
<b>CO 1</b>	✓			✓
<b>CO 2</b>	✓	✓	✓	✓
<b>CO 3</b>	✓	✓		✓
<b>CO 4</b>	✓	✓	✓	✓
<b>CO 5</b>		✓		✓

Discipline		BUSINESS MANAGEMENT			
Course Code	MIUK1DSCMGT102.1				
Course Title	BUSINESS LAW				
Type of Course	DSC				
Semester	I				
Academic Level	100 – 199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4 hours
Pre-requisites	Nil				
Course Summary	Create a general legal knowledge of the law of Contracts and to acquire the ability to address basic application-oriented issues.				

### Detailed Syllabus:

Module	Unit	Content	Hrs
		<b>Introduction to Law</b>	
I	1	Meaning, definition and importance or functions of law	7
	2	Branches or classifications of law	
	3	Mercantile law, meaning, definition and Importance	
	4	Sources of Mercantile Law and other business regulations	
	5	Statutory and professional objectives of Mercantile Law	
		<b>The Indian Contract Act 1872</b>	
II	6	Meaning, Definition, essential elements of valid contract and classification of contracts	15
	7	Offer and Acceptance- meaning, definition, essential elements and types of offers- Acceptance- meaning, definition, essential elements and communication and revocation of offer and acceptance	
	8	Consideration- meaning, definition, essentials, exceptions, privity of contract, privity of consideration and exceptions	
	9	Capacity to contract- meaning, definition and persons not competent to contract	
	10	Free consent- meaning, definition, coercion, duress, undue influence, fraud, mis representation and mistake	
		<b>Legality of Objects, Consideration and Performance of Contract</b>	
III	11	Legality- meaning and unlawful object or consideration	8
	12	Doctrine of public policy and agreements opposed to public policy	
	13	Performance of contract-actual performance, tender of performance and essentials	
	14	Performance of joint promises, rules relating to the performance of joint promises, Time and place of performance and performance of reciprocal	

	promises	
	15 Impossibility of performance of contract, initial impossibility and supervening impossibility	
IV	<b>Discharge of Contracts and Remedies for Breach of Contract</b>	<b>10</b>
	16 Discharge of contract- meaning and definition	
	17 Modes of discharge of contract	
	18 Breach of contract-actual breach and anticipatory breach of contract	
	19 Remedies for breach of contract	
	20 Damages and types of damages	
V	<b>Special Contracts</b>	
	21 Bailment- meaning, definition, essentials, classifications, rights and duties of bailor and bailee, Termination of bailment	
	22 Pledge or pawn- meaning, definition, essentials, Duties and rights of Pawner and Pawnee, pledge by non-owner	<b>20</b>
	23 Contract of indemnity- meaning, definition, essentials, rights of indemnity holder	
	24 Contract of guarantee- meaning, definition, essentials, types, nature and extent of surety's liability, discharge of surety from liability, rights of a surety	
	25 The law of agency- meaning, Definition, legal rules for valid contract of agency, kinds of agents, duties and rights of principal and agent, liabilities of principal to third parties, Personal liability of an agent and termination of agency.	

### Recommended Assignments:

Learners are required to

- Prepare charts and presentations on the basic concepts of Business Law.
- Conduct group discussions on case studies
- Prepare the documents required for the general and special contracts
- Conduct focus group discussions to conceive students' perceptions, attitudes, opinion or new ideas regarding the legal provisions of general and special contracts.
- Consultation with the law practitioners and prepare reports with regard to the issues faced by the parties engaged in general and specific contracts.
- Visit business concerns in the locality and critically examine the contractual agreements made by them.

### Suggested Readings:

1. Kapoor, N.D. Business Laws, Sultan Chand and Sons.
2. Sreenivasan, M.R. Business Laws, Margam Publications.
3. Dhandapani, M.V. Business Laws, Sultan Chand and Sons.
4. Badre Alam, S. & Saravanel, P. Mercantile Law
5. Pillai, R.S.N. & Chand, S, Business Law, S Chand & Co, Delhi
6. Ramaswamy, K.N., Business Law, S Chand & Co, Delhi
7. Shukla, M.C, Business Law, S.Chand & Co.

8. Balachandran.V&amp;Thothadri.S, BusinessLaw, VijayNicoleImprintsPvt.Ltd.Chennai

**Course Outcomes**

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Develop conceptual understanding about the mercantile law	R, U	1,3
CO-2	Apply and understand the legal provisions for the important elements for the General contract	R, U, Ap, An, C	1,2,3,4,6,7
CO-3	Apply and understand the legal provisions for the effective performance of contracts.	R, U, Ap, An	2,3,4,6,7
CO-4	Understand and analyse the consequences of breach of contract	R, U, An,	1,2,3,4
CO-5	Understand the concepts of special contracts and apply the legal provisions for the formation and termination of special contracts.	R, U, Ap, C	1,2,3,4,7

**R-Remember, U-Understand, Ap-Apply, An-Analyse, E-Evaluate, C-Create****Name of the Course: Managerial Economics****Credits: 4:0:0 Lecture: Tutorial: Practical)**

CO No.	CO	PO/ PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
1	Develop conceptual understanding about the mercantile law	1,3	R, U	F, C	7	
2	Apply and understand the legal provisions for the important elements for the General contract	1,2,3,4,4,6,7	R, U, Ap, An, C	F, C, P, M	15	
3	Apply and understand the legal provisions for the effective performance of contracts.	2,3,4,6,7	R, U, Ap, An	F, C, P	8	
4	Understand and analyse the consequences of breach of contract	1,2,3,4	R, U, An,	F, C, P	10	
5	Understand the concepts of special contracts and apply the legal provisions for the formation and termination of special contracts.	1,2,3,4,4,7	R, U, Ap, C	F, C, P, M	20	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive****Mapping of COs with PSOs:**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
<b>CO 1</b>	3	-	3	-	-	-	-	-
<b>CO 2</b>	3	3	3	2	-	1	1	-
<b>CO 3</b>	-	1	2	-	1	1	1	-
<b>CO 4</b>	2	1	2	1				-
<b>CO 5</b>	3	3	3	3	-	-	1	-

**Mapping of COs with POs**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO 1</b>	3	-	-	-	-	-	2
<b>CO 2</b>	1	3	-	3	1	-	-
<b>CO 3</b>	3	3	-	2	-	-	-
<b>CO 4</b>	1	2	-	3	1	-	1
<b>CO 5</b>	3	2	-	3	-	-	-

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics:**

	Internal Exam	Assignment	End Semester Examinations
<b>CO 1</b>	✓		✓
<b>CO 2</b>	✓	✓	✓
<b>CO 3</b>	✓		✓
<b>CO 4</b>	✓		✓
<b>CO 5</b>		✓	✓

# Semester-II

<b>Discipline</b>	<b>BUSINESS MANAGEMENT</b>				
<b>Course Code</b>	MIUK2DSCMGT150.1				
<b>Course Title</b>	<b>MANAGERIAL ECONOMICS</b>				
<b>Type of Course</b>	<b>DSC</b>				
<b>Semester</b>	<b>II</b>				
<b>Academic Level</b>	100 - 199				
<b>Course Details</b>	Credit	Lecture week hours	Tutorial per week	Practical per week 4	Total Hours/Week
<b>Pre-requisites</b>	4		-	-	4 hours
<b>Course Summary</b>	Facilitate the implementation of the concepts of economics in managerial decision-making process				

**Detailed Syllabus:**

<b>Module</b>	<b>Unit</b>	<b>Content</b>	<b>Hrs</b>
<b>I</b>	<b>Foundation of Economics</b>		<b>12</b>
	1	Managerial Economics-Meaning- characteristics of Managerial Economics	
	2	Scope of Managerial Economics -Micro Economics-Macro Economics	
	3	Decision Making-Meaning-Decision Making Process – Application of Economic Theories in Business Decisions	
<b>II</b>	<b>Demand and Supply</b>		<b>12</b>
	4	Demand Analysis – Demand curve and Demand function	
	5	Laws of Demand- Elasticity of Demand and its Estimation	
	6	Demand forecasting and its methods.	
	7	Supply Analysis -Law of Supply-Elasticity of Supply	
<b>III</b>	<b>Production</b>		<b>12</b>
	8	Production –Meaning- Theory of Production – Production function – Cobb Douglas	
	9	Laws of production–Law of Diminishing Returns–Law of returns to scale	
	10	Economies and diseconomies of scale– Isoquant curve – Isocost curve– optimum combination of inputs.	
	11	Business cycle and its implications	
<b>IV</b>	<b>Market structure</b>		<b>12</b>
	12	Market structure – Perfect – Monopolistic- Monopoly-Oligopoly (basic concepts)	
<b>V</b>	<b>Macro Economics: Market indicators</b>		<b>12</b>
	13	Basic concepts of National Income – GDP, GNP, NNP, per capita income	
	14	Economic Indicators-Unemployment Rate-Consumer price index- Producer price index-Purchasing Manager Index	

## References

1. Datt Gaurav and Nag Biswajit Datt & Sundharam's *Indian Economy* (2024) New Delhi:S Chand Publishers.
2. Maheswari.K.L and Varshney (Latest Edition). *Managerial Economics*, New Delhi:Sultan Chand &Sons.
3. Mote, V.L, Samuel Paul and Gupta G.S. (Latest Edition) *Managerial Economics*, New Delhi: Tata McGraw-Hill Publishing Co. Ltd.
4. Gupta, G.S Latest Edition). *Managerial Economics*, New Delhi: Tata McGraw-Hill Publishing Co. Ltd.
5. Dwivedi, N.D. (Latest Edition) *Managerial Economics*, New Delhi: Vikas Publishing House.
6. Reddy, P.N and Appanniah. (Latest Edition) *H.R.Principles of Business Economics* New Delhi: S. Chand &Co.Ltd.

## Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Explain the basic concepts of business economics	U	1
CO-2	Compare the effect of demand and supply on market dynamics	An	1
CO-3	Justify the implications of production function and economies of scale.	E	2
CO-4	Examine different market structure to navigate the competitive landscape effectively	An	2, 4
CO-5	Build the basic concepts of National Income	Ap	1

**R-Remember, U-Understand, Ap-Apply, An-Analyse, E-Evaluate, C-Create**

**Name of the Course: Managerial Economics**

**Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
1	Explain the basic concepts of business economics	1	U	F, C	L	
2	Compare the effect of demand and supply on market dynamics	1	An	P	L	
3	Justify the implications of production function and economies of scale.	2	E	F, C	L	



4	Examine different market structure to navigate the competitive landscape effectively	2, 4	An	C, P	L	
5	Build the basic concepts of National Income	1	Ap	C, F	L	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs:**

	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	-	-	-	-	-	3	-	-	-	-	-	-	-
CO 2	3	-	-	-	-	-	3	-	-	-	-	-	-	-
CO 3	-	3	-	-	-	-	-	3	-	-	-	-	-	-
CO 4	-	3	-	1	-	-	-	3	-	-	2	-	2	-
CO 5	3	-	-	-	-	-	3	-	-	-	-	-	-	-

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics:**

	Internal Exam	Assignment	End Semester Examinations
CO 1	✓	✓	✓
CO 2	✓	✓	✓
CO 3	✓	✓	✓
CO 4	✓	✓	✓
CO 5	✓	✓	✓

Discipline		BUSINESS MANAGEMENT			
Course Code	MIUK2DSCMGT151.1				
Course Title	ECONOMICS FOR FINANCE				
Type of Course	DSC				
Semester	II				
Academic Level	100 - 199				
Course Details	Credit	Lecture week	Tutorial per week	Practical per week	Total Hours/Week
	4	hours	-	-	4 hours
Pre-requisites	1. Business Economics				
Course Summary	Acquainting the students with the concepts and theories of Economics in the context of Finance.				

### Detailed Syllabus:

Module	Unit	Content	Hrs	
		<b>National Income</b>		
I	1	National Income Accounting: Introduction – importance,	10	
	2	Different concepts of National Income.		
	3	Uses and significance of national income estimates.		
	4	Limitations and challenges of National Income computation –		
	5	Keynesian Theory of determination of National Income		
		<b>Public Finance</b>		
II	6	Public Finance: meaning, scope,	10	
	7	Components of public finance.		
	8	Role of Government in an economic system.		
III	9	Market failure -	15	
	10	Government interventions to correct market failure		
		<b>Fiscal Policy</b>		
	11	Fiscal policy: Introduction, meaning, objectives -		
	12	Uses and application of fiscal policy.		
IV	13	Types of fiscal policy	15	
	14	Instruments of fiscal policy		
	15	Limitations of fiscal policy.		
		<b>Money Market</b>		
	16	Money Market: Introduction – functions of money – demand for money-		
V	17	Theories of demand for money- Post Keynesian Developments in the Theory of demand.	15	
	18	Money supply – Sources of money supply-		
	19	Measurement of money supply- Determinants of money supply –.		
	20	The Concept of Money Multiplier - The Money Multiplier Approach to Supply of Money		
		<b>Monetary Policy</b>		
V	21	Monetary Policy: Concept, Objectives, significance.	10	
	22	Transmission Mechanisms		
	23	Operating Targets and Instruments		10
	24	The Organization Structure		
	25	Monetary Policy Decisions.		

### Recommended Assignments:

Learners are required to

- Prepare charts and presentations on the basic concepts in economics for finance.
- Prepare the report for identifying the uses of national income.
- Pursue short term online/MOOC courses on Economics for finance.
- Conduct group discussions and open forum with regard to the public finance, fiscal policy.
- Prepare a report showing the impact of fiscal and monetary policy in India during the last five years.
- Conduct a study on the growth of money market in India during the last few years.

### Recommended Books

1. D. Bose, A. Marimuthu & S. Ganesan, “An Introduction to Public Finance”, S Chand Publishing, New Delhi.
2. Gaurav Datt and Ashwani Mahajan, “Indian Economy”, S Chand Publishing, New Delhi.
3. H L Bhatia, “Public Finance”, Vikas Publishing, New Delhi.
4. M Girija, U K Sudha Nayak, R Cauvery, N Kruparani & R. Meenakshi, “Public Finance (Fiscal Policy)”, S Chand Publishing, New Delhi
5. M.L. Jhingan, “Money, Banking, International Trade and Public Finance”, Vrinda Publications (P) Ltd, New Delhi.
6. Mishra S.K. and Puri V.K, “Indian Economy”, Himalaya Publishing House Pvt. Ltd., Mumbai.
7. S.K. Singh, “Public Finance in Theory & Practice”, S Chand Publishing, New Delhi.

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Develop conceptual understanding about the different concepts relating to national accounting	R, U	1,2, 6
CO-2	Acquaint with role of government in an economic system	R, U, An, E	1,3,6,7
CO-3	Apply the concepts relating to fiscal policy and the various instruments associated with it	U, An, Ap,E	2,3,5,6
CO-4	Conversant with demand and supply aspects of money	Ap, An, C	3,4,5,7,8
CO-5	Informed about monetary policy and its use in decision making	U, An, E	1,2,7

**R-Remember, U-Understand, Ap-Apply, An-Analyse, E-Evaluate, C-Create**

**Name of the Course: Economics for Finance**

**Credits: 4 (Lecture: Tutorial:)**

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
1	Develop conceptual understanding about the different concepts relating to national accounting.	1,2,6 ,	R, U	F, C	10	
2	Acquaint with role of government in an economic system.	1,3,6 ,7	R, U, An, E	F, P	10	
3	Apply the concepts relating to fiscal policy and the various instruments associated with it.	2,3,5 ,6	U, An, Ap, E	F, P, M	15	
4	Conversant with demand and supply aspects of money.	3,4,5 ,7,8	Ap, An, C	F, P, M	15	
5	Informed about monetary policy and its use in decision making.	1,2,7	U, An, E	F, P, M	10	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive****Mapping of COs with PSOs and POs :**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	3	2	2	3	2	2	2	1
CO 2	1	2	2	3	2	3	3	1
CO 3	2	2	2	3	3	3	2	2
CO 4	2	2	3	3	2	3	2	2
CO 5	1	2	2	3	2	3	2	2

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-	-	-	1	-	-
CO2	3	2	1	1	1	-	1
CO3	3	2	2	2	2	-	1-
CO4	3	2	2	2	2	-	-
CO5	3	2	2	1	1	-	-

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics:**

	<b>Internal Exam</b>	<b>Assignment</b>	<b>Practical training</b>	<b>End Semester Examinations</b>
<b>CO 1</b>	✓		-	✓
<b>CO 2</b>	✓	✓	-	✓
<b>CO 3</b>	✓	✓	-	✓
<b>CO 4</b>	✓	✓	-	✓
<b>CO 5</b>		✓	-	✓

Discipline		BUSINESS MANAGEMENT				
Course Code		MIUK2DSCMGT152.1				
Course Title		Business Regulatory Framework				
Type of Course		DSC				
Semester		2				
Academic Level		100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week	
	4	4 hours	-	-	4 hours	
Pre-requisites		Business Law (Semester 1)				
Course Summary	This course offers a comprehensive exploration of various legal frameworks relevant to business operations, with a specific focus on the integration of artificial intelligence (AI) technologies. Students will get an idea about the Sale of Goods Act, 1930, Indian Partnership Act, 1932, Limited Liability Partnership Act, 2008, Negotiable Instruments Act, 1881, and the legal and ethical implications of AI.					

### Detailed Syllabus:

Module	Unit	Content	Hours
I	<b>The Sale of Goods Act, 1930</b>		<b>12</b>
	1.	Formation of the contract of sale.	
	2.	Conditions and Warranties.	
	3.	Transfer of ownership and Delivery of goods.	
II	<b>The Indian Partnership Act, 1932</b>		<b>12</b>
	4.	Unpaid seller and his rights.	
	5.	General Nature of Partnership.	
	6.	Rights and Duties of partners.	
III	<b>The Limited Liability Partnership Act, 2008</b>		<b>12</b>
	7.	Reconstitution of firms.	
	8.	Registration and Dissolution of a firm.	
	9.	Introduction-covering nature and scope.	
IV	<b>The Negotiable Instruments Act, 1881</b>		<b>12</b>
	10.	Essential features.	
	11.	Incorporation and Differences with other forms of organizations.	
	12.	Meaning of Negotiable Instruments.	
	13.	Characteristics.	
	14.	Classification of Instruments.	
V	<b>Legal and Ethical Implications of AI</b>		<b>12</b>
	15.	Different provisions relating to Negotiation.	
	16.	Presentment of Instruments.	
	17.	Rules of Compensation.	

- |     |  |
|-----|--|
| 18. | Introduction to artificial intelligence (AI) and its applications in business. |
| 19. | Legal considerations for AI implementation: data privacy, security, liability. |
| 20. | Ethical dilemmas in AI: bias, transparency, accountability.                    |

### Recommended Assignments:

1. Analyse case studies on business law and ethics, focusing on the Sale of Goods Act, 1930, and propose legal solutions for various scenarios.
2. Draft partnership agreements based on the Indian Partnership Act, 1932, ensuring compliance with legal requirements and addressing rights and duties of partners.
3. Compare limited liability partnerships (LLPs) with other forms of business organizations, highlighting key features and differences as per the Limited Liability Partnership Act, 2008.
4. Analyse case studies involving negotiable instruments under the Negotiable Instruments Act, 1881, and recommend appropriate actions for each scenario.
5. Debate the ethical implications of artificial intelligence (AI) integration in businesses, discussing topics such as data privacy, security, bias, and accountability.
6. Conduct mock trials based on hypothetical legal disputes related to AI implementation, allowing students to apply relevant legal principles.
7. Perform regulatory compliance audits for companies, assessing adherence to AI-related laws and regulations and proposing improvements.
8. Research and present landmark legal cases relevant to business law or AI ethics, discussing their implications for current practices.
9. Draft policy proposals addressing legal and ethical considerations in AI adoption within specific industries or organizations.
10. Participate in ethical decision-making simulations, where students navigate AI-related ethical dilemmas and justify their decisions based on ethical principles.

### Suggested Readings:

1. Sale of Goods Act, 1930 by Avtar Singh.
2. Business Law by P.C. Tulsian and Bharat Tulsian.
3. The Indian Partnership Act, 1932 by Avtar Singh.
4. Partnership Deed by Aparajita Sharma.
5. Limited Liability Partnership Act, 2008 by Taxmann.
6. Limited Liability Partnership: Law and Practice by Avtar Singh.
7. The Negotiable Instruments Act, 1881 by Avtar Singh.
8. Negotiable Instruments Act, 1881 by Taxmann.
9. Artificial Intelligence: A Guide for Thinking Humans by Melanie Mitchell.

Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Gain a comprehensive understanding of the Sale of Goods Act, 1930, including the formation of contracts, conditions, warranties, transfer of ownership, and the rights of unpaid sellers.	R, U, Ap	1,2, 5
CO-2	Demonstrate proficiency in analysing and applying the provisions of the Indian Partnership Act, 1932, including understanding the general nature of partnerships, rights and duties of partners, and procedures for registration and dissolution of firms.	U, An, E	3,6,7
CO-3	Develop critical thinking skills to assess and compare the essential features of limited liability partnerships (LLPs) with other forms of organizations, understanding incorporation procedures and differences in organizational structures.	U, Ap, C	3,6,7
CO-4	Acquire practical knowledge and skills in interpreting and applying the provisions of the Negotiable Instruments Act, 1881, including understanding the meaning and characteristics of negotiable instruments, classification, negotiation process, and rules of compensation.	U, An, E	1,3,7
CO-5	Enhance understanding of the legal and ethical challenges posed by artificial intelligence (AI) in business contexts, including data privacy, security, liability, bias, transparency, and accountability, and develop strategies to address these challenges ethically and responsibly.	U, Ap, E	2,5,6

**R-Remember, U-Understand, Ap-Apply, An-Analyse, E-Evaluate, C-Create**

**Name of the Course:** Business Regulatory Framework

**Credits: 4 (Lecture: Tutorial:)**

CO No.	CO	PO/ PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
CO-1	Gain a comprehensive understanding of the Sale of Goods Act, 1930, including the formation of contracts, conditions, warranties, transfer of ownership, and the rights of unpaid sellers.	1,2, 5	R, U, Ap	F, C	12	
CO-2	Demonstrate proficiency in analyzing and applying the provisions of the Indian	3,6,7	U, An, E	F, P	12	



	Partnership Act, 1932, including understanding the general nature of partnerships, rights and duties of partners, and procedures for registration and dissolution of firms.					
CO-3	Develop critical thinking skills to assess and compare the essential features of limited liability partnerships (LLPs) with other forms of organizations, understanding incorporation procedures and differences in organizational structures.	3,6,7	U, Ap, C	F, C	12	
CO-4	Acquire practical knowledge and skills in interpreting and applying the provisions of the Negotiable Instruments Act, 1881, including understanding the meaning and characteristics of negotiable instruments, classification, negotiation process, and rules of compensation.	1,3,7	U, An, E	F, P	12	
CO-5	Enhance understanding of the legal and ethical challenges posed by artificial intelligence (AI) in business contexts, including data privacy, security, liability, bias, transparency, and accountability, and develop strategies to address these challenges ethically and responsibly.	2,5,6	U, Ap, E	F, M	12	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs :**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
<b>CO 1</b>	3	2	-	-	2		-	-
<b>CO 2</b>	-	-	3	-	-	3	2	-
<b>CO 3</b>	-	-	2	-	-	3	2	-
<b>CO 4</b>	1	-	3	-	-	-	2	-
<b>CO 5</b>	-	2	-	-	2	2	-	-

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	-		-	-	-	-
CO2	3	3		1	2	-	-
CO3	3	1	3	1	2	-	-
CO4	2	3	2	2	2	-	1
CO5	2	3	3	1	-	-	1

### Correlation Levels:

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

### Assessment Rubrics:

- Assignments
- Internal Exam
- Final Exam

### Mapping of COs to Assessment Rubrics :

	Internal Exam	Assignment	End Semester Examinations
CO 1	✓		✓
CO 2	✓	✓	✓
CO 3	✓	✓	✓
CO 4	✓	✓	✓
CO 5		✓	✓

# Semester III

Discipline		BUSINESS MANAGEMENT			
Course Code	MIUK3DSCMGT200.1				
Course Title	<b>MARKETING MANAGEMENT</b>				
Type of Course	DSC				
Semester	III				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4 hours
Pre-requisites	1. Fundamentals of management				
Course Summary	Introduce marketing concepts and marketing environment. Describes levels and basis of market segmentation, market positioning, process and functions of marketing				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction</b>		<b>12</b>
	1	Introduction: Nature, Scope and Importance, Functions, Marketing Mix	
	2	Marketing Concepts: Production Concept, Product Concept, Selling Concept, Marketing Concept, Societal Marketing Concept and Holistic Marketing Concept.	
	3	Marketing Environment: Factors Influencing Marketing Environment, Micro and Macro Environment	
<b>II</b>	<b>Market Segmentation, Targeting and Positioning</b>		<b>8</b>
	4	Market Segmentation: Need and Criteria for Segmentation, Levels of Market Segmentation, Basis for Segmenting Consumer Markets	
	5	Targeting: Meaning, Steps in Targeting- Product Differentiation	
	6	Positioning: Meaning, Positioning Strategies Difference Between Segmentation, Targeting and Positioning- Market Research	
<b>III</b>	<b>Product &amp; Pricing Decisions</b>		<b>14</b>
	7	Product Decisions: Concept of Product, Product Classification, Product Line and Product Mix Decisions	
	8	Concept of Product Life Cycle (PLC), PLC Marketing Strategies.	
	9	New Product Development- Stages	
	10	Packaging and Labelling- Branding Decisions	
	11	Pricing Decisions: Determinants of Price, Pricing Strategies	
<b>IV</b>	<b>Promotion and Marketing Channels</b>		<b>14</b>

	12	Promotion Mix: Factors Determining Promotion Mix, Promotion Tools- Advertising, Sales Promotion, Personal Selling, Public Relations, Publicity and Event Management and Experiences.	
	13	Place (Marketing Channels): Channel Functions, Channel Levels, Types of Intermediaries	
	14	Types Of Wholesalers, Types of Retailers	
<b>V</b>	<b>Recent Trends in Marketing</b>		<b>12</b>
	15	Green Marketing- Influencer Marketing - Chatbots	
	16	Social Media Marketing	
	17	Digital Marketing- Augmented Reality	
	18	Influence of Artificial Intelligence in Marketing	

### References

- 1.Chandrasekar, K.S, (2019). *Marketing Management-Text and Cases*. Vijay Nicole Imprints.
- 2.Kotler, P. & Keller, K. L (Latest Edition) *Marketing Management*. Pearson.
3. Rajan Nair, C B Gupta (2020). *Marketing Management*. Sultan Chand & Sons.
4. Saxena, R (2019). *Marketing Management*. Tata McGraw-Hill Publishing Co., New Delhi.
5. Baker, M. (Latest Edition) *Marketing Management and Strategy*. 3rd edition, Macmillan Business.

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Explain the basic concepts of marketing	U	1
CO-2	Demonstration of segmentation, targeting and positioning	U	1
CO-3	Understand the concepts of product pricing and its strategies	R, U	1, 2
CO-4	Understand the concepts of distribution channels to gets familiarity and better understanding	U, R,	1,4,5
CO-5	Analyse the impact of market research related to recent trends	U, R, An, AP	1,4,5

**R-Remember, U-Understand, Ap-Apply, An-Analyse, E-Evaluate, C-Create**

**Name of the Course: Marketing Management****Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Explain the basic concepts of marketing	1	U	F, C	L	
CO-2	Demonstration of segmentation, targeting and positioning	1	U	F, C	L	
CO-3	Understand the concepts of product pricing and its strategies	1, 2	R, U	F, C	L	
CO-4	Understand the concepts of distribution channels to gets familiarity and better understanding	1,4,5	U, R,	C, P	L	
CO-5	Analyse the impact of market research related to recent trends	1,4,5	U, R, An, AP	C,P,M	L	P

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive****Mapping of COs with PSOs and POs:**

	PSO 1	PSO 2	PSO3	PSO4	PSO 5	PS O6	PO1	PO2	PO3	PO4	PO5	PO6	PO 7	PO 8
<b>CO 1</b>	3	-	-	-	-	-	3	-	-	-	-	-	-	-
<b>CO 2</b>	3	-	-	-	-	-	3	-	-	-	-	-	-	-
<b>CO 3</b>	3	2	-	-	-	-	3	2	-	-	-	-	-	-
<b>CO 4</b>	3	-	-	2	2	-	3	-	2	2	-	-	1	-
<b>CO 5</b>	3	-	-	2	2	-	3	-	2	2	-	1	1	1

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics:**

	Internal Exam	Assignment	End Semester Examinations
CO 1	✓	✓	✓
CO 2	✓	✓	✓
CO 3	✓	✓	✓
CO 4	✓	✓	✓
CO 5	✓	✓	✓

Discipline		BUSINESS MANAGEMENT			
Course Code	MIUK3DSCMGT201.1				
Course Title	HUMAN RESOURCE MANAGEMENT				
Type of Course	DSC				
Semester	III				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
Pre-requisites	4	4 hours	-	-	4 hours
Course Summary	Offers basic exposure of human resource management practices and systems in an organisation				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Fundamentals of HRM</b>		<b>12</b>
	1	Introduction- Definition - Scope and Significance	
	2	Evolution of HRM	
	3	Approaches to HRM	
	4	Role and Functions HR Management	
<b>II</b>	<b>Procurement</b>		<b>12</b>
	5	Job analysis-Process of conducting Job analysis-Job description and Person Specification	
	6	Human Resource Planning (HRP) – Need, importance and process of HRP	
	7	Recruitment: steps in recruitment- sources: internal and external	
	8	Selection– Methods and Process.	
<b>III</b>	<b>Training and Development</b>		<b>12</b>
	10	Concept of HRD-HRD subsystems.	
	11	Training and Development - importance- methods of training	
	12	Development - methods of management development	
	13	Technology integration in training and development	
<b>IV</b>	<b>Performance Management</b>		<b>12</b>
	14	Performance Appraisal: process and methods of performance appraisal	
	15	Compensation to employees-- Wage Theories and System	
	16	Incentive wage plan -Profit sharing- employee morale- Fringe benefits	
	17	Discipline- Occupational Health and Safety	



V	<b>Industrial Relations and Trends</b>		<b>12</b>
	18	Trade unions and Industrial relations	
	19	Workers participation in management and Collective bargaining	
	20	Separation and off-boarding- Career Management	
	21	Employee Engagement and Work Life Balance	

### References

1. Aswathappa, K. and Dash S. (2023). *Human Resource Management: Text and Cases* (10<sup>th</sup> Edition). Mc Graw Hill Education.
2. Subba Rao,P.(Latest Edition). *Essentials of Human Resource Management and Industrial Relations*. Himalaya Publishing House.
3. Dessler, G., & Varkkey, B. (2023). *Human Resource Management* (17th ed.). Pearson Education.
4. Noe, R. A., Gerhart, B., Wright, P. M., & Hollenbeck, J. R. (2021). *Fundamentals of human resource management (8th ed.)*. McGraw-Hill Education.
5. Armstrong, M. (Latest Edition). *Armstrong's Essential Human Resource Management Practice: A Guide to People Management*. Kogan Page Publishers.

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Explain the evolution of the HRM as a functional area in management	U	1
CO-2	Explain the role of Human Resource Management function in an organisation	U	1,2,3
CO-3	Demonstrate the methods and processes involved in procuring, developing and compensating people	Ap	1,2,3
CO -4	Demonstrate the relevance of Integration and Maintenance functions of HRM	Ap	1,2,3
CO- 5	Describe the relevance and process of off-boarding and employer branding	U	1,2,3

**R-Remember, U-Understand, Ap-Apply, An-Analyse, E-Evaluate, C-Create**

**Name of the Course: Human Resources Management**

**Credits: 4:0:0 (Lecture: Tutorial: Practical)**

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/Tutorial (T)	Practical (P)
CO-1	Explain the evolution of the HRM as a functional area in management	1	U	F, C	L	

CO-2	Explain the role of Human Resource Management function in an organisation	1,2,3	U	F, C	L	
CO-3	Demonstrate the methods and processes involved in procuring, developing and compensating people	1,2,3	Ap	F, P	L	P
CO -4	Demonstrate the relevance of Integration and Maintenance functions of HRM	1,2,3	Ap	C,F	L	
CO- 5	Describe the relevance and process of off-boarding and employer branding	1,2,3	U	F, P	L	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs and POs :**

	PS O1	PS O2	PSO 3	PS O4	PS O5	PS O6	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	-	-	-	-	-	3	-	-	-	-	-	-	-
CO 2	3	2	1	-	-	-	3	2	1	1	-	1	-	-
CO 3	3	2	1	-	-	-	3	2	1	1	-	1	-	-
CO 4	3	2	1	-	-	-	3	2	1	1	-	1	-	-
CO 5	3	2	1	-	-	-	3	2	1	1	-	1	-	1

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Quiz / Assignment/ Quiz/ Discussion / Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics :**

	Internal Exam	Assignment	End Semester Examinations
CO 1	✓	✓	✓
CO 2	✓	✓	✓
CO 3	✓	✓	✓
CO 4	✓	✓	✓
CO 5	✓	✓	✓

Discipline		BUSINESS MANAGEMENT				
Course Code		MIUK3DSCMGT202.1				
Course Title		COMPANY LAW				
Type of Course		DSC				
Semester		III				
Academic Level		200 - 299				
Course Details		Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
		4	4 hours	-	-	4 hours
Pre-requisites		1. Business Law 2. Business Regulatory Framework				
Course Summary		Acquainting the students with the practical and procedural aspects of company formation and compliance requirements.				

### Detailed Syllabus:

Module	Unit	Content	Hrs	
I	<b>Introduction to Company Law</b>			<b>8</b>
	1	Company- meaning, definition, characteristics, types of companies		
	2	Corporate veil and piercing the corporate veil		
	3	Formation and incorporation- promotion, promoter, duties and rights of promoter		
	4	Incorporation-procedure for incorporation of companies and certificate of commencement of business		
5	Pre-incorporation contracts and effects			
II	<b>Company Documents</b>			<b>10</b>
	6	Memorandum of Association-meaning, Contents, Alteration of Memorandum		
	7	Doctrine of Ultra-vires		
	8	Articles of Association-contents-Alteration of articles		
III	9	Doctrine of constructive notice-Doctrine of indoor management		
	10	Prospectus-contents-statements in lieu of prospectus		
	<b>Management and Administration</b>			
IV	11	Director, Board of Directors, Constitution of Board of Directors- Appointment- functions and responsibilities of Board of Directors	<b>15</b>	
	12	Independent director, selection, role and functions		
	13	Board Committees, Company Meetings and General Body Meetings		
	14	Quorum for board meetings, Voting at general meeting		
	15	Proxy, Resolutions and E-resolution		
	<b>Company Accounts and Audit</b>			
	16	Financial Statement- Meaning, consolidated financial statement		<b>15</b>
17	Company auditor, Appointment of auditors, Removal resignation of auditors, Eligibility and Qualification of auditors, Disqualification, Remuneration of			

	auditors and Powers and duties of auditors,	
18	Audit reports and its contents	
19	Cost audit, secretarial audit and objectives of secretarial audit	
20	Legal provisions of the payment of interim dividend and final dividend	
V	<b>Winding-up of Companies</b>	
21	Meaning, definition, modes of winding -up	
22	Winding up by NCLT, Reasons, Petition for winding up, procedure- powers and duties of liquidator in compulsory winding up	12
23	Advisory committee, Company liquidator and legal provisions for their appointments	
24	Voluntary winding up- procedure- powers and duties of liquidator in voluntary winding up	
25	Winding up by summary procedure	

### Recommended Assignments:

Learners are required to

- Prepare charts and presentations on the basic concepts of companies.
- Conduct group discussions on the case studies of companies
- Prepare the memorandum of associations, articles of associations and prospectus of dummy companies.
- Critically evaluate the memorandum of associations, articles of associations and prospectus of selected companies.
- Conduct focus group discussions to conceive students' perceptions, attitudes, opinion or new ideas regarding the legal provisions for the formation, administration and winding up of companies.
- Consultation with the law practitioners and prepare a report on the compliance practices of companies.
- Consultation with the auditors of companies and prepare a report on the recent issues in auditing.
- Visit business concerns in the locality and examine the composition of their board members.

### Suggested Readings:

1. Dr. B. Ravi – Company Law and Secretarial Practice ( New Companies Act 2013)
2. N. D Kapoor – Company Law, Sultan Chand & Sons, New Delhi
3. Gaffoor & Thothadri – Company Law and Secretarial Paractice, Vijay Nicole Prints, Chennai
4. V.Balachandran and M.Govindarajan – A Student Handbook on Company Law and Practice, Vijay Nicole Prrints, Chennai
5. Taxman's Companies Act 2013 - Taxman Publications, New Delhi
6. Vinod Kothari – Understanding Companies Act 2013 – Jain book agency, New Delhi.
7. Mr. Srinivasan – Company Law & Secretarial Practice, Margham Publications, Chennai

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Develop conceptual understanding about the company and apply the procedure for the incorporation of companies.	R, U, Ap, C	1,2, 3,4
CO-2	Recognise the contents and the legal provisions regarding the important documents of companies	U, Ap, E, C	1,2,6,7

CO-3	Analyse and apply the legal provisions for the management and administration of companies	U, Ap, E, C	2,3,4,5,6
CO-4	Understand and apply the legal provisions regarding the accounts and audit of companies	U, Ap, An,	2,3,4,7
CO-5	Understand and apply the procedure for the winding up of companies	U, Ap, An, E	1,2,3,4,

**R-Remember, U-Understand, Ap-Apply, An-Analyse, E-Evaluate, C-Create**

**Name of the Course:** Managerial Economics

**Credits: 4 (Lecture: Tutorial:)**

CO No.	CO	PO/PS O	Cognitive Level	Knowledge Category	Lecture (L) /Tutorial (T)	Practical (P)
1	Develop conceptual understanding about the company and apply the procedure for the incorporation of companies.	1,2,3,4	R, U, Ap, C	F, C, P	8	
2	Recognise the contents and the legal provisions regarding the important documents of companies	1,2,6,7	U, Ap, E, C	F, P	10	
3	Analyse and apply the legal provisions for the management and administration of companies	2,3,4,5,6	U, Ap, E, C	F, P, M	15	
4	Understand and apply the legal provisions regarding the accounts and audit of companies	2,3,4,7	U, Ap, An,	F, P, M	15	
5	Understand and apply the procedure for the winding up of companies	1,2,3,4	U, Ap, An, E	F, P	12	

**F-Factual, C- Conceptual, P-Procedural, M-Metacognitive**

**Mapping of COs with PSOs:**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	3	2	2	3	-	-	-	-
CO 2	2	1	-	-	-	3	1	-
CO 3	-	3	3	3	-	2		-
CO 4	-	3	3	-	-		3	-
CO 5	1	2	3	2	-	-	-	-

**Mapping of COs with POs:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO 1</b>	3	3	-	2	2	-	-
<b>CO 2</b>	3	3	-	3	1	-	2
<b>CO 3</b>	3	3	3	3	3	-	-
<b>CO 4</b>	3	3	-	2	1	-	-
<b>CO 5</b>	2	3	-	1	-	-	-

**Correlation Levels:**

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

**Assessment Rubrics:**

- Assignments
- Internal Exam
- Final Exam

**Mapping of COs to Assessment Rubrics :**

	Internal Exam	Assignment	End Semester Examinations
<b>CO 1</b>	✓		✓
<b>CO 2</b>	✓	✓	✓
<b>CO 3</b>	✓	✓	✓
<b>CO 4</b>	✓	✓	✓
<b>CO 5</b>			✓

Discipline		BUSINESS MANAGEMENT				
Course Code	MIUK3DSCMGT203.1					
Course Title	FUNDAMENTALS OF INCOME TAX					
Type of Course	DSC					
Semester	III					
Academic Level	200 - 299					
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week	
	4	4 hours	-	-	4	
Pre-requisites	1. 2.					
Course Summary	60% Problem and 40% Theory					

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction</b>		<b>10</b>
	1	Basic Concepts and Definitions	
	2	Residential Status of Persons	
	3	Incidence of Tax	
	4	Exempted incomes	
<b>II</b>	<b>Income from Salaries</b>		<b>15</b>
	5	Meaning and Definitions	
	6	Valuation of Allowances	
	7	Valuation of perquisites	
	8	Provident Fund	
	9	Deductions from salary	
	10	Computation of Income from salaries	
<b>III</b>	<b>Income from House Property</b>		<b>10</b>
	11	Definition of Annual Value and its computation	
	12	Exempted income from house property	
	11	Conditions under Rule 4	
	12	Deductions from Annual Value	
	13	Computation of Income from House Property	
<b>IV</b>	<b>Profit and Gains from Business or Profession</b>		<b>10</b>
	14	Definitions of Business and Profession	
	15	Disallowable expenses and incomes	
	16	Allowable expenses and incomes	
	17	General deductions	
	18	Computation of business income	
<b>V</b>	<b>Capital Gains and Income from other source</b>		<b>15</b>
	19	Definitions of Capital assets and Transfer	



20	Indexed cost of acquisition and Indexed cost of improvement	
21	Exempted Capital gains	
22	Computation of Capital Gains (Simple problems)	
23	Incomes chargeable under other source	
24	Grossing up of Incomes	
25	Kinds of securities	
26	Deductions allowable	
27	Computation of income from other source (Simple problems)	

### Reference Materials:

1. CA materials by ICAI
2. Fundamentals of Income Tax by Dr. H.C. Mehrotra and Dr. S.P. Goyal

### Course Outcomes

No.	Upon completion of the course the graduate will be able to	Cognitive Level	PSO addressed
CO-1	Discuss the basic concepts of Income Tax and definitions of basic terms and exempted incomes	U, R	PSO-1
CO-2	Apply the provisions for estimating income from salary	Ap	PSO 1,3
CO-3	Discuss computation of Income under House Property as per the provisions of the Income Tax Act	R, Ap	PSO 1,3
CO-4	Discuss the computation of Profits and Gains from Business and Profession as per the provisions of the Income Tax Act	R, U, Ap	PSO 1,3
CO-5	Apply the provisions for estimating Income under Capital Gains and Income from Other Sources	Ap	PSO 1,3

### R-Remember, U-Understand, Ap-Apply, An-Analyse, E-Evaluate, C-Create

Note: 1 or 2 COs/module

### Name of the Course: Credits: 4:0:0 (Lecture:Tutorial:Practical)

CO No.	CO	PSO	Cognitive Level	Knowledge Category	Lecture (L)/ Tutorial (T)	Practical (P)
CO-1	Discuss the basic concepts of Income Tax and definitions of basic terms and exempted incomes	PSO-1	U, R	F, C	10	
CO-2	Apply the provisions for estimating income from salary	PSO 1,3	Ap	F, C, P	15	
CO-3	Discuss computation of Income under House Property as per the provisions of the	PSO 1,3	R, Ap	F, C, P	10	

	Income Tax Act					
CO-4	Discuss the computation of Profits and Gains from Business and Profession as per the provisions of the Income Tax Act	PSO 1,3	R, U, Ap	F, P, M	10	
CO-5	Apply the provisions for estimating Income under Capital Gains and Income from Other Sources	PSO 1,3	Ap	F, M, P	15	

### F-Factual, C- Conceptual, P-Procedural, M-Metacognitive

#### Mapping of COs with PSOs:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO 1	1	-	3	3	-	-	1	-
CO 2	-	3	3	3	-	-	1	-
CO 3	1	-	3	3	-	-	1	-
CO 4	-	-	3	3	-	-	1	-
CO 5	-	1	3	3	-	-	1	-

#### Mapping of COs with POs:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	-	-	-	-	-
CO2	3	3	-	-	-	-	-
CO3	3	3	-	-	-	-	-
CO4	3	3	-	-	-	-	-
CO5	3	3	-	-	-	-	-

#### Correlation Levels:

Level	Correlation
-	Nil
1	Slightly / Low
2	Moderate / Medium
3	Substantial / High

#### Assessment Rubrics:

- Assignment
- Seminar
- Midterm Exam
- Programming Assignments
- Final Exam

**Mapping of COs to Assessment Rubrics :**

	Internal Exam	Assignment	Seminar	End Semester Examinations
CO 1	✓		✓	✓
CO 2	✓			✓
CO 3	✓			✓
CO 4	✓			✓
CO 5		✓		✓

**MAR IVANIOS COLLEGE (AUTONOMOUS), THIRUVANANTHAPURAM  
BOARD OF STUDIES IN COMMERCE AND MANAGEMENT, 2023 – 2026**

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