

KUMAUN UNIVERSITY, NAINITAL
(Estd. under the U.P. State Universities Act, 1973
now adopted by Uttarakhand State)

FACULTY OF COMMERCE

PROGRAM STRUCTURE
FOR FYUGP/MASTER'S IN COMMERCE
As Per NEP 2020

Course Outline For B.Com./B.Com. Honours/B.Com. Honours with
Research/ M.Com.
(Applicable From the Academic Session 2025-26)

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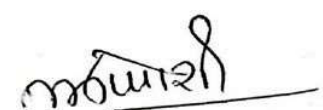
COURSE FRAMEWORK ACCORDING TO NHEQF/CCFUP

(For B.Com. DSC-A/B/C shall be replaced with DSC-1/2/3/Allied Disciplines)

Semester	Core (DSC)	Elective (DSE)	Generic Elective (GE)	Ability Enhancement Course (AEC)	Skill Enhancement Course (SEC)	Internship/ Apprenticeship/Project (2)	Value addition course (VAC)	Total Credits
I	Discipline A1- (4)		Choose one from a pool of courses GE-1 (4)	Choose one from a pool of AEC courses (2)	Choose one from a pool of courses (2)		Choose one from a pool of courses (2)	22 credits
	Discipline B1- (4)							
	Discipline C1- (4)							
II	Discipline A2 (4)		Choose one from a pool of courses GE-2 (4)	Choose one from a pool of AEC courses (2)	Choose one from a pool of courses (2)		Choose one from a pool of courses (2)	22 credits
	Discipline B2 (4)							
	Discipline C2 (4)							
Students on exit shall be awarded Undergraduate Certificate (in the Field of Multidisciplinary Study) after securing the requisite 44 credits in Semesters I and II								Total = 44
III	Discipline A3 (4)	Choose one from pool of courses, DSE A/B/C (4) OR Choose from pool of courses, GE -3 (4)		Choose one from a pool of AEC courses (2)	Choose one SEC (2)		Choose one from a pool of courses (2)	22 credits
	Discipline B3 (4)							
	Discipline C3 (4)							
IV	Discipline A4 (4)	Choose one from pool of courses, DSE A/B/C (4) OR Choose from pool of courses GE - 4 (4)		Choose one from a pool of AEC courses (2)	Choose one SEC (2)		Choose one from a pool of courses (2)	22 Credits
	Discipline B4 (4)							
	Discipline C4 (4)							
Students on exit shall be awarded Undergraduate Diploma (in the Field of Multidisciplinary Study) after securing the requisite 88 credits on completion of Semester IV								Total = 88
V	Discipline A5 (4)	Choose one from a pool of courses DSE A/B/C (4) OR Choose one from a pool of courses GE-5 (4)			Choose one SEC (2)		Internship/ Apprenticeship/ Project/ Community outreach (4)	22 credits
	Discipline B5 (4)							
	Discipline C5 (4)							
VI	Discipline A 6 (4)	Choose one from a pool of courses DSE A/B/C (4) OR Choose one from a pool of courses GE-6 (4)			Choose one SEC (2)		Internship/ Apprenticeship/ Project/ Community outreach (4)	22 credits
	Discipline B6 (4)							
	Discipline C6 (4)							
Students on exit shall be awarded Bachelor of (in the Field of Multidisciplinary Study) after securing the requisite 132 credits on completion of Semester VI								Total= 132
VII	DSC-(4)	Choose three DSE (3x4) courses OR Choose two DSE-(2x4) and one GE (4) course OR Choose one DSE (4) and two GE (2x4) courses (total = 12)					Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2)	22 credits

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VIII	DSC- (4)	Choose three DSE (3x4) courses OR Choose two DSE -(2x4) one GE (4) course OR Choose one DSE (4) and two GE (2x4) courses (total = 12)				Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2)	22 credits
Students on exit shall be awarded Bachelor of (in the Field of Multidisciplinary Study) (Honours or Honours with Academic Projects/Entrepreneurship) after securing the requisite 176 credits on completion of Semester VIII Or If a student opts for a two-year PG program, they have the option to obtain a PG diploma in the core subject upon earning 44 credits at the conclusion of the second semester of the PG program.							Total = 176
IX	DSC-(4)	Choose three DSE (3x4) courses OR Choose two DSE-(2x4) and one GE (4) course OR Choose one DSE (4) and two GE (2x4) courses (total = 12)				Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2)	22 credits
X	DSC- (4)	Choose three DSE (3x4) courses OR Choose two DSE-(2x4) and one GE (4) course OR Choose one DSE (4) and two GE (2x4) courses (total = 12)				Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2)	22 credits
Students on exit shall be Master's in Core subject after securing the requisite 220 credits on completion of Semester X							Total = 220



DEPARTMENT OF COMMERCE

Program Structure B.Com. & M.Com. (CBCS)

Year	1		2		3		4		5		Total Credit				
Semester	No. of Papers/Courses (Credit)														
	I	II	III	IV	V	VI	VII	VIII	IX	X					
Discipline Specific Core (DSC)	3 (4)	3 (4)	3 (4)	3 (4)	3 (4)	3 (4)	1 (4)	1 (4)	1 (4)	1 (4)	88				
Discipline Specific Elective (DSE)	-	-	1 DSE (4) OR 1 GE (4)	1 DSE (4) OR 1 GE (4)	1 DSE (4) OR 1 GE (4)	1 DSE (4) OR 1 GE (4)	3DSE (4)	3DSE (4)	3DSE (4)	3DSE (4)	72				
Generic Elective (GE)	1 (4)	1 (4)					OR	OR	OR	OR		2DSE+1GE (4)	2DSE+1GE (4)	2DSE+1GE (4)	2DSE+1GE (4)
							OR	OR	OR	OR		OR	OR	OR	OR
							1DSE+2GE (4)	1DSE+2GE (4)	1DSE+2GE (4)	1DSE+2GE (4)		1DSE+2GE (4)	1DSE+2GE (4)		
Ability Enhancement Course (AEC)	1 (2)	1 (2)	1 (2)	1 (2)	-	-	-	-	-	-	8				
Skill Enhancement Course (SEC)	1 (2)	1 (2)	1 (2)	1 (2)	1 (2)	1 (2)	-	-	-	-	12				
Value addition course (VAC)	1 (2)	1 (2)	1 (2)	1 (2)	-	-	-	-	-	-	8				
Internship/ Apprenticeship/ Project/Community outreach	-	-	-	-	1 (4)	1 (4)	-	-	-	-	8				
Dissertation on Major/Minor/ Academic project/ Entrepreneurship	-	-	-	-	-	-	Dissertation/ Academic project/ Entrepreneurship 1 (4+2)	Dissertation/ Academic project/ Entrepreneurship 1 (4+2)	Dissertation/ Academic project/ Entrepreneurship 1 (4+2)	Dissertation/ Academic project/ Entrepreneurship 1 (4+2)	24				
Total Credits	22	22	22	22	22	22	22	22	22	22	220				

SEMESTER WISE SUMMARY OF THE COURSE/PAPERS (B.Com./M.Com.)

YEAR 1- UNDERGRADUATE CERTIFICATE IN COMMERCE

Minimum requirement for getting Undergraduate Certificate in Commerce After One Year 44 Credit

SEMESTER-I			Theory/ Practical	Credits
DSC-1.1	Financial Accounting	Discipline Specific Core (DSC)	Theory	4
DSC-1.2	Business Organisation and Management		Theory	4
DSC-1.3	Micro Economics		Theory	4
GE-1	Choose one from a pool of Generic Elective Courses	Generic Elective (GE)	Theory/Practical	4
AEC	Choose one from a pool of Ability Enhancement Courses	Ability Enhancement Course (AEC)	Theory/Practical	2
SEC	Choose one from a pool of Skill Enhancement Courses	Skill Enhancement Course (SEC)	Theory/Practical	2
VAC	Choose one from a pool of Value addition Courses	Value addition course (VAC)	Theory/Practical	2

Total of Semester I - 22 Credits

SEMESTER-II			Theory/ Practical	Credits
DSC-2.1	Business Statistics	Discipline Specific Core (DSC)	Theory	4
DSC-2.2	Fundamentals of Marketing		Theory	4
DSC-2.3	Business Regulatory Framework		Theory	4
GE-2	Choose one from a pool of Generic Elective Courses	Generic Elective (GE)	Theory/Practical	4
AEC	Choose one from a pool of Ability Enhancement Courses	Ability Enhancement Course (AEC)	Theory/Practical	2
SEC	Choose one from a pool of Skill Enhancement Courses	Skill Enhancement Course (SEC)	Theory/Practical	2
VAC	Choose one from a pool of Value addition Courses	Value addition course (VAC)	Theory/Practical	2

Total of Semester II - 22 Credits

YEAR 2- UNDERGRADUATE DIPLOMA IN COMMERCE

Minimum requirement for getting Undergraduate Diploma in Commerce After Two Years 44+44=88 Credits

SEMESTER-III			Theory/ Practical	Credits
DSC-3.1	Advance Accounting	Discipline Specific Core (DSC)	Theory	4
DSC-3.2	Human Resource Management		Theory	4
DSC-3.3	Business Environment		Theory	4
DSE	Choose one from pool of Discipline Specific Electives, DSE A/B/C	Discipline Specific Elective (DSE)		
OR	OR	OR	Theory/Practical	4
GE-3	Choose one from pool of Generic Elective courses	Generic Elective (GE)		
AEC	Choose one from a pool of Ability Enhancement courses	Ability Enhancement Course (AEC)	Theory/Practical	2
SEC	Choose one from a pool of Skill Enhancement courses	Skill Enhancement Course (SEC)	Theory/Practical	2
VAC	Choose one from a pool of Value addition courses	Value addition course (VAC)	Theory/Practical	2

Total of Semester III- 22 Credits

SEMESTER-IV			Theory/ Practical	Credits
DSC-4.1	Business Finance	Discipline Specific Core (DSC)	Theory	4
DSC-4.2	Business Ethics and Corporate Governance		Theory	4
DSC-4.3	Money and Banking		Theory	4
DSE	Choose one from pool of Discipline Specific Electives, DSE A/B/C	Discipline Specific Elective (DSE)		
OR	OR	OR	Theory/Practical	4
GE-4	Choose one from pool of Generic Elective courses	Generic Elective (GE)		
AEC	Choose one from a pool of Ability Enhancement courses	Ability Enhancement Course (AEC)	Theory/Practical	2
SEC	Choose one from a pool of Skill Enhancement courses	Skill Enhancement Course (SEC)	Theory/Practical	2
VAC	Choose one from a pool of Value addition courses	Value addition course (VAC)	Theory/Practical	2

Total of Semester IV- 22 Credits

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YEAR 3- BACHELOR'S DEGREE IN COMMERCE
Minimum requirement for getting Bachelor's Degree in Commerce After Three Years 44+44+44=132 Credits

SEMESTER-V			Theory/ Practical	Credits
DSC-5.1	Cost Accounting	Discipline Specific Core (DSC)	Theory	4
DSC-5.2	Income Tax- I		Theory	4
DSC-5.3	Public Finance		Theory	4
DSE	Choose one from pool of Discipline Specific Electives, DSE A/B/C	Discipline Specific Elective (DSE)	Theory/Practical	4
OR	OR	OR		
GE-5	Choose one from pool of Generic Elective courses	Generic Elective (GE)		
SEC	Choose one from a pool of Skill Enhancement courses	Skill Enhancement Course (SEC)	Theory/Practical	2
Internship etc.	Internship/ Apprenticeship/Project/Community outreach	Internship etc.	Theory/Practical	4

Total of Semester V- 22 Credits

SEMESTER-VI			Theory/ Practical	Credits
DSC-6.1	Auditing	Discipline Specific Core (DSC)	Theory	4
DSC-6.2	Income Tax- II		Theory	4
DSC-6.3	Company Law		Theory	4
DSE	Choose one from pool of Discipline Specific Electives, DSE A/B/C	Discipline Specific Elective (DSE)	Theory/Practical	4
OR	OR	OR		
GE-6	Choose one from pool of Generic Elective courses	Generic Elective (GE)		
SEC	Choose one from a pool of Skill Enhancement courses	Skill Enhancement Course (SEC)	Theory/Practical	2
Internship etc.	Internship/ Apprenticeship/Project/Community outreach	Internship etc.	Theory/Practical	4

Total of Semester VI- 22 Credits

YEAR 4- B.COM. (HONOURS)
Minimum requirement for getting B.Com. (Honours) After Four Years 44+44+44+44 = 176 Credit

SEMESTER-VII			Theory/ Practical	Credits
DSC-7.1	Research Methodology	Discipline Specific Core (DSC)	Theory	4
DSE	Choose any three Discipline Specific Elective (DSE 3x4)	Discipline Specific Elective	Theory/Practical	12
OR/&	OR	OR/&		
GE	Choose any two Discipline Specific Elective (DSE 2x4) and any one Generic Elective course (GE 1x4)	Generic Elective courses		
OR	OR			
GE	Choose any one Discipline Specific Elective (DSE 1x4) and any two Generic Elective courses (GE 2x4)			
Dissertation	Dissertation on Major (4+2)	Dissertation	-	6
	OR			
	Dissertation on Minor (4+2)			
	OR			
	Academic project/ Entrepreneurship (4+2)			

Total of Semester VII- 22 Credits

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SEMESTER-VIII			Theory/ Practical	Credits
DSC-8.1	Accounting for Managerial Decision	Discipline Specific Core (DSC)	Theory	4
DSE	Choose any three Discipline Specific Elective (DSE 3x4) OR	Discipline Specific Elective	Theory/Practical	12
OR/&	Choose any two Discipline Specific Elective (DSE 2x4) and any one Generic Elective course (GE 1x4) OR	OR/&		
GE	Choose any one Discipline Specific Elective (DSE 1x4) and any two Generic Elective courses (GE 2x4)	Generic Elective courses		
Dissertation	Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2)	Dissertation	-	6

Total of Semester VIII- 22 Credits

YEAR 5- MASTER IN COMMERCE
Minimum requirement for getting Master in Commerce After Five Years 44+44+44+44+44+44 =220 Credit

SEMESTER-IX			Theory/ Practical	Credits
DSC-9.1	Corporate Tax Planning	Discipline Specific Core (DSC)	Theory	4
DSE	Choose any three Discipline Specific Elective (DSE 3x4) OR	Discipline Specific Elective	Theory/Practical	12
OR/&	Choose any two Discipline Specific Elective (DSE 2x4) and any one Generic Elective course (GE 1x4) OR	OR/&		
GE	Choose any one Discipline Specific Elective (DSE 1x4) and any two Generic Elective courses (GE 2x4)	Generic Elective courses		
Dissertation	Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2)	Dissertation	-	6

Total of Semester IX- 22 Credits

SEMESTER-X			Theory/ Practical	Credits
DSC-10.1	Quantitative Techniques	Discipline Specific Core (DSC)	Theory	4
DSE	Choose any three Discipline Specific Elective (DSE 3x4) OR	Discipline Specific Elective	Theory/Practical	12
OR/&	Choose any two Discipline Specific Elective (DSE 2x4) and any one Generic Elective course (GE1x4) OR	OR/&		
GE	Choose any one Discipline Specific Elective (DSE 1x4) and any two Generic Elective courses (GE 2x4)	Generic Elective courses		
Dissertation	Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2)	Dissertation	-	6

Total of Semester X- 22 Credits

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Programme Outcomes (POs) for Undergraduate Programme (Certificate/Diploma/ Bachelor Degree in Commerce)

Programme outcomes for B. Com. include various subject specific skills and generic skills like Commercial Sense, mind management, creativity, Develop Managerial & Entrepreneurial skill, Develop Numerical ability and innovation of competencies in diverse areas of Commerce and Business, the achievement of which will be demonstrated by the students of B. Com. Programme for the award of bachelor degree. The programme learning outcomes of B. Com. also enable a student to prepare for further study, employment, and good citizenship. Further, the difference in the level of achievement of programme outreach provides for comparing of learning levels and standards across different college/institution. The various learning outcomes of the programme are mentioned below:

PO-1	After completing three-year bachelor degree program, students would gain a thorough knowledge in the fundamental of commerce and finance.
PO-2	Outline the fundamentals of commerce viz., business studies, finance, Accounting and Management.
PO-3	Apply Ethical Principles and commit to professional ethics and responsibilities and Norms of the practice.
PO-4	Individual and team work- Function effectively as an Individual and as a member or leader in diverse teams and in Multidisciplinary settings.
PO-5	Students will acquire the knowledge and skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.
PO-6	Recognize the need for and ability to engage in independent and life-long learning in the broadest context of technological change.
PO-7	Recognize various managerial and accounting skills needed for better professional opportunities.
PO-8	Demonstrate empathetic social concern and equity catered national development, and the ability to act with an informed awareness of issues and participate in civil life through volunteering.
PO-9	Understand the issues of environmental contexts and sustainable development.
PO-10	Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.
PO-11	The all-inclusive outlook of the course offers a number of values based and job-oriented courses ensures that students are trained into up to date. In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organizational levels.

Programme Specific Outcomes (PSOs) for Undergraduate Programme (Certificate/Diploma/ Bachelor Degree in Commerce)

After completing Undergraduate programme, the learners will be able to:

PSO-1	Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals.
PSO-2	Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
PSO-3	Students will demonstrate progressive effective domain development of values, the role of accounting in society and business.
PSO-4	Learners will be able to recognize features and roles of businessman, entrepreneur, manager, consultant, which will help learners to process knowledge and other soft skills and to react apply when confronted with critical decision making.
PSO-5	Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

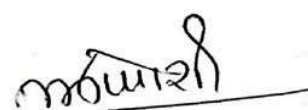


PSO-6	The students can get the knowledge, skills and attitudes during the end of the B.Com. degree course.
PSO-7	Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.
PSO-8	Understanding basic concepts of accounting, principles of accountancy and accounting cycle to maintain accounts of trading and nontrading organizations.
PSO-9	Developing knowledge about Cost ascertainment and fixation of selling price and cost control. Obtaining the knowledge of various provisions of Income Tax Act and their application in computation of taxable income of an individual under different heads of income.
PSO-10	Learners will gain through systematic and subject skills of business management, Marketing management, Auditing & Economics. Students can also acquire practical skills to work as tax consultant, audit assistant and in other financial supporting services.
PSO-11	Getting acquainted with the procedure of preparation of income statements, retained earnings, balance sheet and statement of cash flows which are required for external users and more useful to managers for managerial decision making.
PSO-12	Including different skills for analysis and interpretation of financial data to understand financial health of an organization and ensure that resources are to being used to achieve the organizations objectives.
PSO-13	Learners will be able to do higher degree like M.Com., MBA, CA, CS & ICWA, etc.
PSO-14	Students will be able to do their best in Competitive exams in various fields like Banking, insurance and SSC exams.

Programme Outcomes (POs) for Master's Programme (Honours/Master Degree in Commerce)

The M. Com course provides an extreme and rigorous base for teaching, research and allied business administration. It fulfills the need of the hour for academics and prepares students for research and teaching. After completing the course learners will be able to fulfil the needs of the business and industry. Course offers research in diverse areas of Commerce discipline and has large base of research contribution. This Programme is designed to ensure all round development of the learners and aligns itself with the development of prudence, efficiency, creativity and compassion to work for the betterment of the marginalized sections of society. M.Com Course attempts to kindle their sense of responsibility, honesty, conscience, justice and above all commitment to human values. Programme aims to upgrade the standards of teaching and research and deliver an education system that is a source of national pride and public confidence. The various learning outcomes of the programme are mentioned below:

PO-1	The Curriculum focused on a number of specialization and practical exposures which would equip the students to face the Modern-day challenges in commerce and Business.
PO-2	Communicate effectively on Complex engineering activities with the community and with the society at large, such as being able to compare hand and write effective reports and design documentation, make effective presentations, and give and receive clear instruction.
PO-3	Synthesis the knowledge to face the challenges in competitive global environment.
PO-4	Learners will gain through systematic and subject's skills with in various disciplines of Commerce, business, accounting, economics, finance auditing and marketing.
PO-5	Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational and personal) from different perspectives.
PO-6	Generate proactive decisions pertaining to business solutions with regard to application of economic principles and techniques at micro and macro level.
PO-7	Learners will gain thorough systematic and subject skills within various disciples of accounting and finance, auditing and taxation, banking and insurance, management and marketing, information technology in business, mathematical knowledge as well.
PO-8	Learners can also get the practical skills to work as accountant, audit assistant, tax consultant, marketing analyst, banker, insurance advisor and so on.



PO-9	Develop the capability of decision making at personal and professional levels and inculcate entrepreneurial skills.
PO-10	Programme enables the students to think of a given problem or situation from different perspectives like economic, financial, social, national, global etc. and broadens the horizon of their thought processes.

**Programme Specific Outcomes (PSOs) for Master's Programme
(Honours/Master Degree in Commerce)**


PSO-1	Students are able to play the roles of businessmen, entrepreneur and consultant which will help learners to possess knowledge and other soft skills, and to react aptly when confronted with critical decision making.
PSO-2	By goodness of the preparation, learners can turn into a Manager, Accountant, Management Accountant, Cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employment and so on.
PSO-3	Students will understand marketing practices in service sector, ethical issues and good governance practices.
PSO-4	Learners can also acquire practical skills to work as tax consultant audit assistant and other financial supporting services.
PSO-5	Students will learn relevant financial accounting skill, corporate accounting skills, and cost & Management accounting applications.
PSO-6	Apply Management accounting concepts in determining and managing Costs, Revenue, Pricing and budgetary techniques.
PSO-7	Learners will acquire the skills like effective communication, decision making, problem solving in day-to-day business affairs.
PSO-8	Demonstrate knowledge and understanding of the management principles and apply these to one's work, as a member and leader in a team, to manage projects and its multidisciplinary environments.
PSO-9	Comprehensive knowledge about current topics and the scholarly research pertaining to chosen areas, also techniques and skills required to comprehend the contemporary issues.
PSO-10	Learners can get expertise in Marketing, HR, Finance, Management, Accounting, Accounting standards, Income Tax and GST etc.



**SEMESTER WISE LIST OF COURSES/PAPERS OFFERED BY COMMERCE FACULTY
(DSC, DSE, GE, SEC, VAC)**

Year	Semester	Course Type	Course Code	Title of Paper	Credit
1	I	DSC	DSC-1.1	Financial Accounting	4
			DSC-1.2	Business Organisation and Management	4
			DSC-1.3	Micro Economics	4
		GE	GE-1.1	Business Organisation and Ethics	4
			GE-1.2	Communication & Documentation in Business	4
		SEC	SEC 1	Choose one from the pool	2
		VAC	VAC 1	Choose one from the pool	2
		AEC	AEC 1	Choose one from the pool	2
	II	DSC	DSC-2.1	Business Statistics	4
			DSC-2.2	Fundamentals of Marketing	4
			DSC-2.3	Business Regulatory Framework	4
		GE	GE-2.1	Basic Accounting	4
			GE-2.2	Marketing for Beginners	4
		SEC	SEC 2	Choose one from the pool	2
		VAC	VAC 2	Choose one from the pool	2
		AEC	AEC 2	Choose one from the pool	2
2	III	DSC	DSC-3.1	Advanced Accounting	4
			DSC-3.2	Human Resource Management	4
			DSC-3.3	Business Environment	4
		DSE	DSE-3.1	Macro Economics	4
			DSE-3.2	Financial Markets & Institutions	4
			DSE-3.3	Corporate Accounting	4
		GE	GE-3.1	Sales Promotion and Public Relation	4
			GE-3.2	E-Commerce	4
		SEC	SEC 3	Choose one from the pool	2
		VAC	VAC 3	Choose one from the pool	2
		AEC	AEC 3	Choose one from the pool	2
	IV	DSC	DSC-4.1	Business Finance	4
			DSC-4.2	Business Ethics and Corporate Governance	4
			DSC-4.3	Money and Banking	4
		DSE	DSE-4.1	Holistic Understanding of Financial Services	4
			DSE-4.2	International Marketing	4
			DSE-4.3	Advertising and Sales Management	4
		GE	GE-4.1	Finance For Non-Finance Executives	4
			GE-4.2	Introduction to Foreign Trade Management	4
		SEC	SEC 4	Choose one from the pool	2
		VAC	VAC 4	Choose one from the pool	2
		AEC	AEC 4	Choose one from the pool	2
3	V	DSC	DSC-5.1	Cost Accounting	4
			DSC-5.2	Income Tax- I	4
			DSC-5.3	Public Finance	4
		DSE	DSE-5.1	Investing in Stock Markets	4
			DSE-5.2	GST: Goods & Service Tax	4
			DSE-5.3	International Trade	4
		GE	GE-5.1	Organisation Behavior	4
			GE-5.2	E-Banking	4
		SEC	SEC 5	Choose one from the pool	2
	VI	DSC	DSC-6.1	Auditing	4
			DSC-6.2	Income Tax- II	4
			DSC-6.3	Company Law	4
		DSE	DSE-6.1	Financial Management	4
			DSE-6.2	Project Identification, Financing and Management of Start-ups	4
			DSE-6.3	Marketing of Services	4
		GE	GE-6.1	Corporate Social Responsibility	4
			GE-6.2	E-Filing of Income Tax Returns	4
		SEC	SEC 6	Choose one from the pool	2

4	VII	DSC	DSC-7.1	Research Methodology	4
		DSE	DSE-7.1	Brand Management	4
			DSE-7.2	Economy of Uttarakhand	4
			DSE-7.3	Financial Reporting and Analysis	4
		GE	GE-7.1	Tourism Marketing	4
			GE-7.2	Industrial Relation in India	4
	VIII	DSC	DSC-8.1	Accounting for Managerial Decision	4
		DSE	DSE-8.1	Risk Management & Insurance	4
			DSE-8.2	Consumer Behavior	4
			DSE-8.3	Human Resource Development	4
		GE	GE-8.1	Consumer Protection	4
			GE-8.2	Inventory Management	4
5	IX	DSC	DSC-9.1	Corporate Tax Planning	4
		DSE	DSE-9.1	Retail Management	4
			DSE-9.2	Security Analysis and Portfolio Management	4
			DSE-9.3	Compensation management	4
		GE	GE-9.1	Tourism in Uttarakhand	4
			GE-9.2	Logistics Concepts and Planning	4
	X	DSC	DSC-10.1	Quantitative Techniques	4
		DSE	DSE-10.1	Supply Chain Management	4
			DSE-10.2	Strategic Management	4
			DSE-10.3	Sustainable Marketing	4
		GE	GE-10.1	Social Media Marketing	4
			GE-10.2	Innovation & Entrepreneurship	4



**DETAILED SYLLABUS OF
DISCIPLINE SPECIFIC CORE (DSC)
Department of Commerce**

Year	Semester	Code	Title of Papers/Courses	Credit
4	VII	DSC-7.1	Research Methodology	4
	VIII	DSC-8.1	Accounting for Managerial Decision	4
5	IX	DSC-9.1	Corporate Tax Planning	4
	X	DSC-10.1	Quantitative Techniques	4

YEAR-4/SEMESTER-7

DISCIPLINE SPECIFIC COURSE (DSC)- RESEARCH METHODOLOGY						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Research Methodology	4	4	0	0	Bachelor Degree in Commerce/Bachelor Degree in Commerce with Honours (TDC)	Nil
BACHELOR DEGREE IN COMMERCE WITH HONOURS						
Course: DSC 7.1			Course Title: Research Methodology			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: The objective this course is to help students design and carry out research, as well as, the application of statistical tools and techniques for decision making.						
Unit	Topic					No. of Hours
Unit I	Overview of Research: Meaning and Objectives of Research; Process of Research; Types of Research; Research Approaches; Selection and Formulation of a Research Problem; Criteria of a Good Research Problem. Significance of research in social sciences.					8
Unit II	Hypothesis and Research Design: Concept, Sources and Types of Hypotheses; Formulation of Hypothesis; Qualities of a Workable Hypothesis; Usefulness of Hypothesis in Research; Uses of Research Design; Steps in Preparing a Research Design.					10
Unit III	Sampling Technique: Sampling theory- Types of sampling-Steps in sampling-Sampling and Non-sampling error-Sample size – Advantages and limitations of sampling. Normal, Ordinal, Interval, Ratio Scales, Measuring Attitudes- Summated Rating Scale (Likert Scale)					12
Unit IV	Statistical Inference: Estimation-Point and Interval Estimation, Qualities of a Good Estimator, Tests of Significance, Types of Errors in Testing of Hypothesis, Level of Significance-Confidence Interval and Confidence Limits, Two tailed and One tailed Tests, Standard Error and its Utility, Degrees of Freedom, Test Statistics, Critical Values, Acceptance and Rejection Regions; Procedure for Hypothesis Testing					15
Unit V	Interpretation and Report Writing: Meaning and Importance of Interpretation; Pre-requisites of Interpretation; Errors in Interpretation; Essentials of a Good Research Report; Types of Reports; Layout of a Research Report; Writing up of the Report; Evaluating a Research Report.					15
Recommended Readings: <ul style="list-style-type: none">Donald R.Cooper, Pamela S.Schindler, Business Research Methods, Tata McGraw Hill Publishing 2009Uma Sekaran, Research Methods for Business Wiley India2007Nandagopal, Arul Rajan Vivek, Research Methods in Business Excel Book 2007Wiliam G Zikmud, Business Research Methods, Cengage Learning 2008Paneerselvam, Research Methodology, Prentice Hall of India 2009Dipak Kumar Batacharyya, Research Methodology Excel Book 2006Krishnaswamy, Sivakumar, Marthirajan, Managemen Research Methodology, Pearson, 2009Murthy, Business Research Methods for Business Excel Books 2008Hair et.al. Multivariate Data Analysis, Pearson EducationJoshi, Atul; Reseach Design; Qualitative Quantitative and Mixed Methods Approaches; Indu Book Services 2024						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, and Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in						

YEAR-4/SEMESTER-8

DISCIPLINE SPECIFIC COURSE (DSC)- ACCOUNTING FOR MANAGERIAL DECISION						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibilitycriteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Accounting for Managerial Decision	4	4	0	0	Bachelor Degree in Commerce/Bachelor Degree in Commerce with Honours (TDC)	Nil
BACHELOR DEGREE IN COMMERCE WITH HONOURS						
Course: DSC 8.1			Course Title: Accounting for Managerial Decision			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting.to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance.to identify the appropriate method and techniques of Managerial Accounting for solving different problems.to apply basic Managerial Accounting principles to solve business and industry related issues and problems.understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.						
Unit	Topic					No. of Hours
Unit I	Management Accounting: Concept, Meaning, Characteristics, Difference between Financial Accounting Management Accounting, Differencebetween Cost Accounting and Management Accounting, Techniques, Objectives and Importance. Management Accountant- Duties, Status, Functions andResponsibility. Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics of an Ideal Financial Statement.					10
Unit II	Ratio Analysis: Meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and FinancialPosition Ratios. Fund Flow and Cash Flow Statement-Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (AS-3).					10
Unit III	Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero-Based Budget.					10
Unit IV	Marginal Costing: Meaning, Determination of Profit under Marginal Costing, Pricing of Product, make or byDecision, Selection of most profitable channel. Cost-Volume-Profit analysis: Concept and Practical Applications of CVP Analysis.					15
Unit V	Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard, Variance Analysis: Material and Labour Variance. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different Levels of Management.					15
Recommended Readings: <ul style="list-style-type: none">Thappa, Sankar, Accounting for Managers- Text & Cases, Taxmann Publication Pvt. Ltd., New Delhi.Dr. K.L. Gupta: <i>Accounting for Managerial Decisions</i>; Sahitya Bhawan Publications, Agra (Hindi and English).Harsolekar, Dinesh D, Accounting for Management, Taxmann Publication Pvt. Ltd., New Delhi.Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, ProfitPlanning and Control, Prentice hall of India, Delhi.Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction toManagement Accounting, Prentice Hall of India, Delhi.Misra, A.K., Management Accounting, (Hindi and English) Navneet Prakashan,Nazibabad. Note-Latest edition of the text books should be used. Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, and Group Discussions. This will instill in student a sense of decision making and practical learning. Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, eng-pathshala. egyptankosh.ac.in						

YEAR-5/SEMESTER-9

DISCIPLINE SPECIFIC COURSE (DSC)- CORPORATE TAX PLANNING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibilitycriteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Corporate Tax Planning	4	4	0	0	Bachelor Degree in Commerce with Honours (TDC)/ B.Com. (H) with Research	Nil
MASTERS DEGREE IN COMMERCE						
Course: DSC 9.1			Course Title: Corporate Tax Planning			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">Students would identify the technical terms related to Income Tax.Students would determine the residential status of an individual and scope of total incomeStudents would compute income from salaries, house property, business/profession, capital gains and income from other sources.						
Unit	Topic					No. of Hours
Unit I	Tax Planning, Tax Management, Tax Evasion, Tax Avoidance. Corporate Tax in India: Types of Companies, Residential Status of Companies and Tax Incidences, Tax Liability and Minimum Alternative Tax, Tax on Distributed Profits of Companies, Set Off and Carry Forward of Losses.					10
Unit II	Tax Planning for Setting Up a New Business, Location Aspect, Nature of Business, Form of Business. Tax Planning with Reference to Financial Management Decision- Capital Structure, Dividend Including Deemed Dividend and Bonus Shares.					10
Unit III	Tax Planning with Reference to Management Decisions- Make or Buy, Own or Lease, Repair or Replace. Tax Planning with Reference to Employee Remuneration, Tax Planning with Reference to Sale of Scientific Research Assets, Tax Planning with Reference to Receipt of Insurance Compensation, Tax Planning with Reference to Distribution of Assets at the Time of Liquidation.					10
Unit IV	Tax Planning with Reference to Business Restructuring- Amalgamation, Merger, Demerger, Slump Sale, Conversion of Sole Proprietary Concern/Partnership Firm into Company, Transfer Between Holding and Subsidiary Companies.					15
Unit V	Tax Planning for NRIs Tax Deducted at Source, Advance Tax, Double Taxation Relief, Transfer Pricing, Business Connection, Head Office Expenditures etc.					15
Recommended Readings: <ul style="list-style-type: none">Dr. Monica Singhanian, Dr. Vinod K. Singhanian, Corporate tax planning and Business Tax Procedures, Taxmann Publications.Dr. Monica Singhanian, Dr. Vinod K. Singhanian, Direct Tax Law and Practice, Taxmann Publication Pvt Ltd. New Delhi.Dr. Girish Ahuja and Ravi Gupta, Simplified Approach to Corporate Tax Planning & Management, Bharat law House.S.P Goyal, Direct tax planning: Sahitya Bhawan, Agra.Finance Act for relevant Assessment Year.CBDT Circulars.Lakhotia, R.N.,Corporate Tax Planning, Vision Publications, New DelhiAgarwal, B.K.,Direct Tax Law and Accounts (Hindi and English)Mehrotra, H.C. & Joshi C.S; Income Tax law and Accounts, Sahitya Bhawan, Agra						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, and Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-5/SEMESTER-10

DISCIPLINE SPECIFIC COURSE (DSC)- QUANTITATIVE TECHNIQUES						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Quantitative Techniques	4	4	0	0	Bachelor Degree in Commerce with Honours (TDC)/ B.Com. (H) with Research	Nil
MASTERS DEGREE IN COMMERCE						
Course: DSC 10.1			Course Title: Quantitative Techniques			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">• Apply statistical tools and techniques for decision making in different areas of Business.• To Understand the different basic concept / fundamentals of business statistics and understand the practical application of Descriptive and Inferential Statistics concepts and their uses.• The purpose of this paper is to inculcate and analytical ability among the students.						
Unit	Topic					No. of Hours
Unit I	Interpolation and Extrapolation: Meaning, importance, Graphic method, Algebraic method- Direct Binomial expansion method, Newton’s method of Advances differences, Lagrange method, parabolic curve method.					10
Unit II	Association of Attributes: Classification of attributes, determination of unknown class frequencies, Consistency of data, methods of determining association.					10
Unit III	Time series analysis: Meaning, Importance and Components of a Time Series, Models of Time Series: Additive, Multiplicative and Mixed models, Decomposition of Time Series: Moving Average Method and Method of Least square.					10
Unit IV	Regression Analysis: Concept, Least Square fit of a Linear Regression, Two lines of Regression, Properties of Regression Coefficients and Relationship between Regression and Correlation, Standard error of estimate, Multiple Regression Analysis.					10
Unit V	Probability Theory and Distribution Probability: Concepts of Probability - Additive and Multiplicative Laws- Bayes’s Decision Rule, Theoretical Distributions: Concept and application of Binomial; Poisson and Normal Probability distributions.					10
Unit VI	Statistical System in India and its Shortcomings: Population Statistics, Agriculture Statistics, National Income, Agricultural, Industrial, Trade, Price & Labour Statistics etc. Source of Indian Statistics-Central Statistical Organization, National Sample Survey.					10
Recommended Readings: <ul style="list-style-type: none">• Levin R.I., Rubin S. David, Statistics for Management, 7th Ed, Pearson, 2000.• Gupta S.P, Statistical Methods, Sultan Chand & Sons.• Keller, G, Statistics for Management, 1st Ed, Cengage Learning, 2009.• Dr. Shukla S.M., Dr. Sahai Shiv Pujan., Practical Problems in Business Statistics• S. C.Gupta – Fundamentals of Statistics, Himalaya Publishing• Gupta, C.B. Statistical Method- Sultan Chand, Delhi. Gupta, S.C. and Indra Gupta Business Statistical- Himalaya Publication House, New Delhi Note-Latest edition of the text books should be used. Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

**DETAILED SYLLABUS OF
DISCIPLINE SPECIFIC ELECTIVES (DSE)
DEPARTMENT OF COMMERCE**

Year	Semester	Code	Title of Papers/Courses	Credit
4	VII	DSE-7.1	Brand Management	4
		DSE-7.2	Economy of Uttarakhand	4
		DSE-7.3	Financial Reporting and Analysis	4
	VIII	DSE-8.1	Risk Management & Insurance	4
		DSE-8.2	Consumer Behavior	4
		DSE-8.3	Human Resource Training & Development	4
5	IX	DSE-9.1	Retail Management	4
		DSE-9.2	Security Analysis and Portfolio Management	4
		DSE-9.3	Compensation management	4
	X	DSE-10.1	Supply Chain Management	4
		DSE-10.2	Strategic Management	4
		DSE-10.3	Sustainable Marketing	4

DISCIPLINE SPECIFIC ELECTIVES (DSE)- BRAND MANAGEMENT						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: BRAND MANAGEMENT	4	4	0	0	Bachelor Degree in Commerce (TDC)/ B.Com. Honours (TDC)	Nil

BACHELOR DEGREE IN COMMERCE WITH HONOURS

Course: DSE 7.1	Course Title: BRAND MANAGEMENT
Max. Marks: As per Univ. rules	Min. Passing Marks: As per Univ. rules

Course Outcomes:

After studying this course, the students will be able to:

- Ability to understand the concept and significance of Brand Management
- Ability to understand various tools and processes of brand promotion and assess the performance of brands
- Comprehensive understanding of Brand Management and the challenges therein

Unit	Topic	No. of Hours
Unit I	Introduction to Brand Management: Overview of Brand Management, Importance and Role of Brands in Marketing, Evolution of Branding Concepts, Brand Equity and Brand Value, Branding Strategies and Objectives	12
Unit II	Brand Development Process: Brand Identity and Brand Image, Brand Positioning and Differentiation, Brand Architecture: Individual Brands vs. Family Brands, Brand Extension and Line Extension, Brand Naming and Brand Packaging	12
Unit III	Brand Communication and Promotion: Integrated Marketing Communication (IMC) and Brand Promotion, Advertising and Brand Building, Public Relations (PR) and Brand Reputation Management, Digital Marketing and Social Media for Brand Engagement, Sales Promotion and Brand Loyalty Programs	14
Unit IV	Brand Performance and Measurement: Brand Metrics and Key Performance Indicators (KPIs), Brand Audits and Brand Health Tracking, Customer-Based Brand Equity (CBBE) Model, Brand Valuation and Financial Measurement, Brand Success Stories and Case Studies	10
Unit V	Brand Management Challenges and Future Trends: Brand Management Challenges in the Indian Context, Globalization and Brand Internationalization, Brand Crisis Management and Recovery Strategies, Emerging Trends in Brand Management (e.g., Sustainable Brands, Influencer Marketing), Future Directions and Career Opportunities in Brand Management	12

Recommended Readings:

- Kevin Lane Keller. Strategic Brand Management: Building, Measuring, and Managing Brand Equity. Pearson, 2020
- David A. Aaker . Building Strong Brands. Free Press. 2010
- Kenneth E. Clow. Integrated Advertising, Promotion, and Marketing Communications. Pearson, 2019
- David A. Aaker . Measuring Brand Equity. Free Press, 1991
- Nirmalya Kumar and Jan-Benedict E.M. Steenkamp. Brand Breakout: How Emerging Market Brands Will Go Global. Palgrave Macmillan, 2013

Note-Latest edition of the textbooks should be used.

Suggested Continuous Evaluation Methods: Since the class is conceived as learner-centric and built around tasks that require learners to actively use various language skills, formative assessment can and should be used extensively. Oral presentations, peer interviews, and group tasks can be used for this purpose. The end-semester written examination will test all the areas targeted in the course. Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, epq-pathshala, egyptankosh.ac.in

DISCIPLINE SPECIFIC ELECTIVES (DSE)- ECONOMY OF UTTARAKHAND**No. of Hours-60****CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE**

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: ECONOMY OF UTTARAKHAND	4	4	0	0	Bachelor Degree in Commerce (TDC)/ B.Com. Honours (TDC)	Nil

BACHELOR DEGREE IN COMMERCE WITH HONOURS**Course: DSE 7.2****Course Title: ECONOMY OF UTTARAKHAND****Max. Marks: As per Univ. rules****Min. Passing Marks: As per Univ. rules****Course Outcomes:**

After studying this course, the students will be able to:

- Study of micro economics enables the students to have an understanding of theoretical aspects of the subject.
- Students are able to understand and define the basic concepts like consumer behavior, production, demand and supply etc.
- Students will learn about the price and output determination of the firm and industry under different market forms. They also learn about the Welfare concept in modern Economics

Unit	Topic	No. of Hours
Unit I	Profile of Uttarakhand: Background of the State: Geographical Features, Area, Land Use & Habitation Pattern, Population, State's infrastructure: Health, Education, Roads, Power, Water Resources and Mineral Resources; Structure of the Economy: GDP, Per Capita Income, Industrial Investments, FDI Flows; An Overview of Primary, Secondary and Tertiary Sector of Uttarakhand.	12
Unit II	Problems of Economic Development in Uttarakhand: Migration, Unemployment, Poverty, Poor Infrastructure, Poor industrial development, Backwardness and Regional Disparity in Uttarakhand; Remedies to overcome the problems of Economic Development.	12
Unit III	Economic Development through MSMEs in Uttarakhand: An Overview of Entrepreneurship in Uttarakhand; Micro, Small and Medium Enterprises (MSMEs) in Uttarakhand: Meaning, Salient Features, Objectives, Role & Problems of MSMEs.	12
Unit IV	Growth Opportunities under Various Sectors in Uttarakhand: Role of Agriculture, Manufacturing & Service Sector in the Economic Development of Uttarakhand: Agro-based and Food Processing Industries, Floriculture and Horticulture, Pharmaceuticals and Biotechnology, Hydropower, Information Technology, Tourism etc.	12
Unit V	Role of Government and Other Promotional Agencies in the Economic Development of Uttarakhand: Government Policies for the Development of Various Sectors, such as Agriculture, Industrial, Tourism, Education, Health, Infrastructure, Environment Sector & Skill Development etc.	12

Recommended Readings:

- Bisht N.S: Regional Economics (Hindi)
- Dewan M.L and Jagdish Bahadur: Uttaranchal vision and Action programme
- G.P Mishra: Regional Dimensions of development
- Tolia, R.S: Uttarakhand Today Winsar publication: Uttarakhand year book (Hindi and English)
- Bhatt, K.N; Uttarakhand: Ecology, Economy & Society;
- Kafaltia, Himanshu & Kafaltia, Gunjan; A Comprehensive Study of Uttarakhand; Notion Press Media Pvt. Ltd.

Note-Latest edition of the text books should be used.

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in

DISCIPLINE SPECIFIC ELECTIVES (DSE)- FINANCIAL REPORTING & ANALYSIS						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: FINANCIAL REPORTING & ANALYSIS	4	4	0	0	Bachelor Degree in Commerce (TDC)/ B.Com. Honours (TDC)	Nil
	BACHELOR DEGREE IN COMMERCE WITH HONOURS					
Course: DSE 7.3			Course Title: FINANCIAL REPORTING & ANALYSIS			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">To Understand the Concepts and Principles of Accounting.To Understand the Accounting Process in detail and prepare analyzeLearn various aspects in depreciation, Inventory and Goodwill, analyze the working capital and flow of funds and cash into the Business						
Unit	Topic					No. of Hours
Unit I	Introduction to Accounting: Importance, Objectives and Principles, Accounting Concepts and Conventions and The Generally Accepted Accounting Principles (GAAP), Their Implications on Accounting System, Double Entry System, Recording Business Transactions, Classification of accounts and accounting cycle.					12
Unit II	The Accounting Process: Overview, Books of Original Record, Journal, Ledger, Trial Balance, Classification of Capital and Revenue Expenses, Final Accounts Trading, P&L Account, Balance Sheet with Adjustments. Rectification of Errors. Accounting from Incomplete Records, Advantages and Disadvantages of Single Entry and Double Entry System and the Differences between the two, Preparation of Accounts, and Ascertainment of Profit from Incomplete Records, Accounting Treatment as per the Statement of Affairs Method					12
Unit III	Valuation Models: Valuation of Assets, Tangible vs. Intangible Assets. Inventory Valuation: Methods of Inventory Valuation and Valuation of Goodwill, Methods of Valuation of Goodwill. Depreciation, Methods of Depreciation, their Impact on Measurement of Business Accounting.					12
Unit IV	Financial Statement Analysis-I: Statement of Changes in Working Capital, Funds from Operations, Paid Cost and Unpaid Costs. Distinction between Cash Profits and Book Profits, Preparation and Analysis of Cash Flow Statement and Funds Flow Statement, Horizontal Analysis and Vertical Analysis of Company.					12
Unit V	Financial Statement Analysis-II: Analysis and Interpretation of Financial Statements, Liquidity, Leverage, Solvency and Profitability Ratios, Valuation Ratios, Du Pont Chart, Accounting Standards Issued by ICAI, Focus on INDAS, International Financial Reporting Standards (IFRS).					12
Recommended Readings: <ul style="list-style-type: none">S.N. Maheswari, S. K. Maheshwari, Accounting for Management, Vikas Publishing House.Narayanaswamy. R, Financial Accounting: A Managerial Perspective, PHI Learning, 2022.Ambrish Gupta, Financial Accounting for Management, Pearson Education.Raj Kumar Sah, Financial Accounting, Cengage Learning, 2e, 2020Dhanesh K. Khatri, Financial Accounting & Analysis, Tata McGraw-Hill Publishing Limited. Note-Latest edition of the text books should be used. Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- RISK MANAGEMENT & INSURANCE						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: RISK MANAGEMENT & INSURANCE	4	4	0	0	Bachelor Degree in Commerce (TDC)/ B.Com. Honours (TDC)	Nil

BACHELOR DEGREE IN COMMERCE WITH HONOURS

Course: DSE 8.1	Course Title: RISK MANAGEMENT & INSURANCE
Max. Marks: As per Univ. rules	Min. Passing Marks: As per Univ. rules

Course Outcomes:

After studying this course, the students will be able to:

- To get acquainted with the concept of Risk and the various types of risk.
- To develop an understanding of the various sources of risk and the process of evaluating risk
- To gain knowledge of risk management techniques
- To Understand the risk associated with corporate governance
- To develop an understanding of Enterprise risk management

Unit	Topic	No. of Hours
Unit I	Risk – Meaning and definition – Risk and uncertainty – Chances of loss – Peril and Hazard - Classification of risks – Historical development of the concept of risk – Techniques of managing risk –Risk pooling-insurable risks vs. hedging – Risk Transfer Methods	12
Unit II	Risk management – Meaning and objectives – Elements of risk management – Risk - management process – Risk assessment, risk mapping, risk control techniques - techniques of risk financing, insurance as risk transfer – Benefits of risk management – Personal risk management	12
Unit III	Insurance company operations – Rating and ratemaking – Underwriting – Production – Claims settlement – Reinsurance – Alternatives to traditional reinsurance - – Investments – Other insurance company functions	12
Unit IV	Legal principles in risk and insurance - Principle of indemnity, insurable interest - subrogation, utmost good faith –Assessing loss exposures – property – liability personnel – Net income – Risk Management decision making process	12
Unit V	Advanced topics in risk management – Changing scope of risk management – insurance market dynamics – loss forecasting – financial analysis in risk management decision making - Other risk management tools – international risk management – Risk management information systems (RMISs)	12

Recommended Readings:

- Principles of Risk Management and Insurance George E. Rejda, Michael McNamara, William Rab, Pearson Publications
- Risk Management and Insurance, Scott E. Harrington, Gregory Niehaus
- ICAI, Study material for CA Final
- Risk management & Financial Institutions, J.C. Hull, Pearson Publications.
- George Rejda, Principles of Risk Management and Insurance, Pearson Education.
- C. Arthur, William Jr., Michael Smith, Peter Young, Risk Management and Insurance, McGraw-Hill
- Trieschmann, Gustavson, Hoyt, Risk Management and Insurance, South Western College Publishing.
- Gupta, P. K, Insurance and Risk Management, Himalaya Publishing House
- Mark S. Dorfman (2008) "Introduction to Risk Management and Insurance", Pearson Education: New Jersey

Note-Latest edition of the text books should be used.

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in

DISCIPLINE SPECIFIC ELECTIVES (DSE)- CONSUMER BEHAVIOR						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: CONSUMER BEHAVIOR	4	4	0	0	Bachelor Degree in Commerce (TDC)/ B.Com. Honours (TDC)	Nil

BACHELOR DEGREE IN COMMERCE WITH HONOURS

Course: DSE 8.2	Course Title: CONSUMER BEHAVIOR
Max. Marks: As per Univ. rules	Min. Passing Marks: As per Univ. rules

Course Outcomes:

After studying this course, the students will be able to:

- To gain an understanding of the theories and concepts of Buyer Behavior
- To apply buyer behavior concepts to what customers, do in "the real world"
- To improve skills in the research and analysis of customer segments, demand, and market potential
- Identify and explain factors which influence consumer behaviour;
- To utilize knowledge of buyer behavior to enhance strategic decision making
- Recall the strategies used within each of the marketing mixes.

Unit	Topic	No. of Hours
Unit I	Introduction: Concept and Need for Study of Consumer Behaviour. Application of Consumer Behaviour; Factors Affecting Consumer Behavior; Individual Consumer – Features of Individual Consumers; Consumer Decision-making Process; Organizational Consumer–Concept, Characteristics and Types of Organisational Consumer; Organizational Consumer Decision -making Process; Consumer Research.	12
Unit II	Consumer Behaviour Models: Economic, Learning, Psychoanalytical and Sociological Models; Howard Sheth Model; Nicosia Model; Engel-Kollat-Blackwell Model; Sheth Model of Industrial Buying.	12
Unit III	Consumer Motivation and Personality: Motivation –Concept of Motivation, Needs and Goals; Dynamic Nature of Motivation; Hierarchy of Needs; A Trio of Needs; Major Aspects of Motivation Research; Personality – Concept and Characteristics; Stages in the Development of Personality; Self and Self-image	12
Unit IV	Consumer Perception, Learning and Attitude: Concept and Elements of Perception; Factors Influencing Perception; Dynamics of Perception; Consumer Imagery; Concept, Process and Theories of Learning; Concept and Characteristics of Attitude; Factors Involved in Attitude Formation; Models of Attitude; Cognitive Dissonance and Attribution Theories.	12
Unit V	Consumer in Scio-Cultural Settings: Reference Groups; Family Influences and Life Cycle; Social Class and its Measurement; Cultural Influence on Consumer Behaviour; Subcultures and Consumer Behaviour; Diffusion Process; Adoption Process	12

Recommended Readings:

- Consumer behaviour - Schiffman. LG and Kanuk, LL
- Marketing and consumer behaviour - Vyas, Sham, Babu
- Consumer behaviour in India perspective- Nair, R. Suja
- Vern Terpestra, International Marketing, Southwest Publication, 2005
- Fayerweather, J, International Marketing Management, Sage Publication, 2006
- Cattera, R, Philip, International Marketing, Tata Mc Graw Hill, 2006
- Jain Subash, International Marketing Management, Southwest Publication, 2005

Note-Latest edition of the text books should be used.

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in

DISCIPLINE SPECIFIC ELECTIVES (DSE)- HUMAN RESOURCE TRAINING & DEVELOPMENT

No. of Hours-60

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: HUMAN RESOURCE TRAINING & DEVELOPMENT	4	4	0	0	Bachelor Degree in Commerce (TDC)/ B.Com. Honours (TDC)	Nil

BACHELOR DEGREE IN COMMERCE WITH HONOURS

Course: DSE 8.3	Course Title: HUMAN RESOURCE TRAINING & DEVELOPMENT
Max. Marks: As per Univ. rules	Min. Passing Marks: As per Univ. rules

Course Outcomes:

After studying this course, the students will be able to:

- Differentiate the concepts of Learning, Training & Development and explain the relevance of Training in Human Resource Development
- Compare and apply the Adult Learning theories for employee training and productivity in organizations.
- Describe the various aspects of Training process such as training need analysis, training design, training environment, training content, trainer capabilities, training methodologies and training evaluation for Training and Development functions in any groups or organizations.
- Classify and critically evaluate different methods of management development programmes for executive development.

Unit	Topic	No. of Hours
Unit I	Definition of Learning, Training and Development-Differences between Training, Development, Learning and Education-Concept of Training- Need, Importance and Types of Training – Relevance of Training in HRD Job analysis – manpower planning – at the start of the business and as ongoing process – performance appraisal – standards, methods, errors	10
Unit II	Learning Objectives – domains of learning – methods of learning – importance of teaching techniques – instruction technology – instructor behavior – attention versus involvement	10
Unit III	Need for Training and Development – Role of Development officers – administrators, consultants, designers and instructors – determining training needs – potential macro needs – usefulness of training – development of competency-based training programs – Evaluation of training programs	10
Unit IV	Methods of training – on the job training – off the job training – choosing optimum method – the lecture – field trips – panel discussion – behavior modeling – interactive demonstrations – brain storming – case studies – action mazes, incident process, in-baskets, team tasks, buzz-groups and syndicates, agenda setting, finding metaphors, simulations, business games, clinics, critical incidents, fish bowls, transactional analysis, exception analysis.	18
Unit V	Need for development – differences between training and development – management development program – career development program – counseling evaluation of programs – job evaluation – methods and techniques.	12

Recommended Readings:

- Armstrong, M. A Handbook of Personnel Management. Kogan and Page, London.
- Aswathappa, K. Human Resource and Personnel Management Tata Mc Graw Hill.
- Cascio, W.F. Managing Human Resources. McGraw-Hill, New York.
- DeCenzo, D.A. and Robbins, S. Personnel and Human Resource Management.
- Dessler, Gary. Human Resource Management. Prentice Hall of India, New Delhi.

Note-Latest edition of the text books should be used.

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epq-pathshala, egyankosh.ac.in

DISCIPLINE SPECIFIC ELECTIVES (DSE)- RETAIL MANAGEMENT						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: RETAIL MANAGEMENT	4	4	0	0	Bachelor Degree in Commerce with Honours (4Y)/ B.Com. (H) with Research (4Y)	Nil
MASTERS DEGREE IN COMMERCE						
Course: DSE 9.1			Course Title: RETAIL MANAGEMENT			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to: <ul style="list-style-type: none">Clarify the concept and related terms in retailing.Understanding the use of marketing tools and techniques to interact with their customers.Understanding various formats of retail in the industry.Understand the operations-oriented policies, methods and procedures used by successful retailers in today's global economy.						
Unit	Topic					No. of Hours
Unit I	Introduction to Retailing: Definition, Characteristics, emerging trends in retailing, Evolution of retailing in India, Factors behind the change of Indian retail industry. Retail Formats: Retail institutions by ownership, Retail institutions by Store-Based Strategy Mix, Web, Non-store based, and other forms of Non-traditional Retailing.					12
Unit II	Choosing a Store Location: Trading-Area analysis, characteristics of trading areas, Site selection, Types of locations, location and site evaluation. Store Planning: Design & Layout, Retail Image Mix, effective retail space management, floor space management.					12
Unit III	Retail Marketing: Retail Marketing Mix, Advertising & Sales Promotion, Store Positioning, CRM. Retail Merchandising: Buying Organization Formats and Processes, Devising Merchandise Plans, Shrinkage in retail merchandise management, Markup & Markdown in merchandise management.					12
Unit IV	Merchandise Pricing: Concept of Merchandise Pricing, Pricing Objectives, External factors affecting a retail price strategy, Pricing Strategies, Types of Pricing.					12
Unit V	Retail Operation: Elements/Components of Retail Store Operation, Store Administration, Store Manager –Responsibilities, Inventory Management, Customer Service, Management of Retail Outlet/Store, Store Maintenance, Store Security.					12
Recommended Readings:						
<ul style="list-style-type: none">Berman & Evarv: Retail Management, Prentice Hall.U.C Mathur: Retail Management (Text and Cases). I. K International Publishing House (2012)Gibson G Vedamani: Retail Management: Functional principles & practices, Jaico Publishing House.Swapna Pradhan: Retail Management. McGraw Hill 6th edition (2020)						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT	4	4	0	0	Bachelor Degree in Commerce with Honours (4Y)/ B.Com. (H) with Research (4Y)	Nil
MASTERS DEGREE IN COMMERCE						
Course: DSE 9.2			Course Title: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">• Gain the knowledge about capital market and various investment avenues• Know the risk return associated with different investments• Understand different techniques of evaluating the investments						
Unit	Topic					No. of Hours
Unit I	Investment - Meaning - Classification - Features - Investment, Speculation and gambling - Factors influencing Investment - Investment Avenues in India. - Tax planning and Investment - Risk and Return - Systematic and unsystematic Risk - measurement of Risk and Return - Return on Investment.					12
Unit II	Valuation of securities - concept of valuation - Going concern value – Bond valuation - Equity valuation - Time Value of Money -Options and futures - Valuation of options - Warrants and Convertibles - Mutual Funds.					12
Unit III	Fundamental Analysis - Economic, Industry, and Company analysis – Trading in stock market - Depository System - Stock Exchanges - Indices - SEBI – Functions and regulations.					12
Unit IV	Technical Analysis - Features - Tools for analysis of individual security - Tools for market analysis - Charts - Dow Theory – Efficient Market Hypothesis - Forms of market efficiency - Random Walk Theory.					12
Unit V	Portfolio Management - Principles - Policies - Diversification – Modern portfolio Theory - An optimum portfolio - portfolio selection. The Efficient frontier - leveraged and un-leveraged portfolio - CAPM - Assumptions - Determinants of expected return - Security Market Line - Reward to Risk ratio - Markowitz Model - Share's Portfolio Model - Arbitrage Pricing Theory – Portfolio Measurement models – Sharpe, Treynor and Jensen’s measures.					12
Recommended Readings: <ul style="list-style-type: none">• Fischer and Jordan, Security Analysis and Portfolio Management, 2004• Jack Clark Francis, Investments McGraw Hill International Edition, 1991.• Kevin S. Portfolio Management PHI 2001.• Natarjan L., Investment Management, Margham, 2005.• Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas, 2001.• Sharpe, Alexander and Bailey, Investments, PHI, 1999 Note- Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- COMPENSATION MANAGEMENT						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: COMPENSATION MANAGEMENT	4	4	0	0	Bachelor Degree in Commerce with Honours (4Y)/ B.Com. (H) with Research (4Y)	Nil
MASTERS DEGREE IN COMMERCE						
Course: DSE 9.3			Course Title: COMPENSATION MANAGEMENT			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to: <ul style="list-style-type: none">Understand the meaning & process of Compensation ManagementGain the knowledge about Compensation and Organisational StrategyUnderstand different techniques of Job Analysis & Job Evaluation						
Unit	Topic					No. of Hours
Unit I	Compensation and Organisational Strategy – Lifestyle and Compensation – Pay and Social Class – Reward System – Compensation System – Compensation Dynamics – Rates of Pay – Compensation Program – Jobs and Pay in India					12
Unit II	Strategic and Tactical Compensation Issues – Employees - a Critical Resource – Division of Labour – Pay Relationships – Legislation and Compensation – Indian Legal System – Minimum Wages Act, Employee Compensation Act, Apprenticeship Act, Bonus Act					12
Unit III	Job Analysis – Gaining Employee Acceptance – Collecting and Describing Job Data – Job Facts – Job Contract – Elements of Job Descriptions – Job Requirements and Pay – Job Evaluation – Job Ranking – Market Pricing Approach – Maturity Curve Method.					12
Unit IV	Point Factor Method of Job Evaluation – Job Evaluation Committee – Determining the Need for a Survey – Preparing for the Survey – Identifying Survey Methods – Designing the Survey – Using Third Party Surveys					12
Unit V	Pay Structure Architecture – Pay for Performance – Application of Motivation Theories – Merit Pay –Performance Appraisal Issues and Opportunities – Designing a File Content – Short Term Incentives – Premium and Differentials – Individual Based Bonus and Rewards- Long Term Incentive and Deferred Compensation Plan – Executive Compensation – International Competition – Benefits Administration – Employee Benefits – QWL and Pay Administration					12
Recommended Readings:						
<ul style="list-style-type: none">Richard I. Derson, “Compensation Management”, Pearson Education,Gerhart, B. and Rynes, L. Sara, “Compensation” Sage South Asia , New Delhi						
Armstrong, M. and Murlis, H. “Reward Management” Kogan Page India Private Limited, New DelhiNote-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- SUPPLY CHAIN MANAGEMENT						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: SUPPLY CHAIN MANAGEMENT	4	4	0	0	Bachelor Degree in Commerce with Honours (4Y)/ B.Com. (H) with Research (4Y)	Nil
MASTERS DEGREE IN COMMERCE						
Course: DSE 10.1			Course Title: SUPPLY CHAIN MANAGEMENT			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">• Understanding on the concept of Supply chain management and elements involved in it• Knowledge on the process of supply chain management, networking and design optimization• Understanding about the emerging trends and future prospects in the field of supply chain management						
Unit	Topic					No. of Hours
Unit I	Introduction to Supply Chain Management (SCM): Definition and scope of supply chain management, Importance of SCM in the context of Indian businesses and economy. Key elements of the supply chain: procurement, production, logistics, distribution, and customer service, Overview of supply chain strategies and their implications for Indian enterprises					12
Unit II	Supply Chain Processes and Operations: Analysis of supply chain processes: planning, sourcing, making, delivering, and returning. Role of information technology in supply chain operations: ERP systems, SCM software, and data analytics, Supply chain integration and collaboration: partnerships with suppliers, manufacturers, distributors, and customers, Case studies of successful supply chain operations in Indian industries					12
Unit III	Supply Chain Network Design and Optimization: Fundamentals of supply chain network design: facility location, distribution network, and transportation modes, Strategies for supply chain optimization: inventory management, demand forecasting, and order fulfillment, Challenges in supply chain network design and optimization in the Indian context: infrastructure constraints, regulatory compliance, and market dynamics, Use of technology and analytics for improving supply chain efficiency and responsiveness					12
Unit IV	Sustainable Supply Chain Management: Concept of sustainability in supply chain management: environmental, social, and economic dimensions, Implementation of sustainable practices in Indian supply chains: green procurement, eco-friendly packaging, and waste reduction, Compliance with environmental regulations and standards: E-waste management, carbon footprint reduction, and renewable energy adoption, Case studies of companies implementing sustainable supply chain practices in India					12
Unit V	Emerging Trends and Future Directions in Supply Chain Management: Exploration of emerging trends in supply chain management: digitalization, block chain technology, and Internet of Things (IoT), Impact of globalization and trade dynamics on Indian supply chains: outsourcing, offshoring, and global sourcing, Future challenges and opportunities in supply chain management: resilience, agility, and responsiveness in volatile markets, Policy recommendations and strategies for enhancing supply chain competitiveness and resilience in India					12
Recommended Readings: <ul style="list-style-type: none">• "Supply Chain Management: Strategy, Planning, and Operation" by Sunil Chopra and Peter Meindl (Pearson Education India, latest edition)• "Supply Chain Management: Concepts and Cases" by Chandra Sekaran (Tata McGraw-Hill Education, latest edition)• "Supply Chain Management: Strategy, Planning, and Operation" by Sunil Chopra and Peter Meindl (Pearson Education India, latest edition)• "Sustainable Logistics and Supply Chain Management: Principles and Practices for Sustainable Operations and Management" by David B. Grant and Chee Yew Wong (Kogan Page, 2019)• "Supply Chain Management 4.0: Optimizing Supply Chain Processes and Technologies on the Digital Era" by Daniel Stanton (Wiley, 2019)						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epq-pathshala, egvankosh.ac.in						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- STRATEGIC MANAGEMENT						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: STRATEGIC MANAGEMENT	4	4	0	0	Bachelor Degree in Commerce with Honours (4Y)/ B.Com. (H) with Research (4Y)	Nil
MASTERS DEGREE IN COMMERCE						
Course: DSE 10.2			Course Title: STRATEGIC MANAGEMENT			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">To describe the role of Strategic ManagementTo understand various levels at which Strategy exists namely Corporate, Business and Functional levelTo help students learn strategic management modelsTo analyze how organizations make decisions in response to rapid changes that occur due to environmental changes.To analyze how firms make entry into global markets and implement and evaluate strategy at an International level.						
Unit	Topic					No. of Hours
Unit I	Concept of Strategy: Concept of Strategy and Strategic Management; Strategic Management Process; Levels of Strategy; Approaches to Strategic Decision Making; Organizational Mission and Purpose; Objectives and Goals; Importance of Strategic Management.					12
Unit II	Environmental Analysis: Analysis of broad environment: Environmental profile; Constructing scenarios; Environmental scanning techniques- ETOP, PEST and SWOT (TOWS) Matrix; Michael Porter ‘s Diamond framework; Analysis of operating environment - Michael Porters model of industry analysis; Strategic group analysis; Analysis of internal environment– Resource audit; Resource Based View (RBV); Core and distinctive competencies; Sustainable competitive advantage and transient competitive advantage.					12
Unit III	Strategic Choices: Strategic options at corporate level: Growth, stability and retrenchment strategies; Corporate restructuring; Strategic options at business level- Michael porters’ competitive strategies and cooperative strategies. Evaluation of strategic alternatives – Product portfolio models (BCGmatrix, GE Matrix, etc.)					12
Unit IV	Situation Specific Strategies: Strategies for situation like competing in emerging industries, maturing and declining industries, fragmented industries, hyper – competitive industries and turbulent industries; Strategies for industry leaders, runner -up firms and weak businesses.					12
Unit V	Strategy Implementation and Evaluation: Strategic Implementation – Concept, Relationship between Strategic Formulation and Implementation; Strategic Evaluation and Control– Concept, Types of Strategic Control, Techniques of Strategic Evaluation and Control – Strategic and Operational Control.					12
Recommended Readings: <ul style="list-style-type: none">Kazmi, A Business Policy & Strategic Management. New Delhi, Tata MC graw Hill, 2002.2. Miller, A & Dess. G.G. Strategic Management New York. McGraw Hill, 19963. Banerjee, B.P. Corporate Strategies New Delhi, Oxford University Press. 1999.4. Pearce. J.A. & Robinson, R.B. Strategic Management. New Delhi ATTBS, 1997 Note-Latest edition of the text books should be used. Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epq-pathshala, egyankosh.ac.in						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- SUSTAINABLE MARKETING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: SUSTAINABLE MARKETING	4	4	0	0	Bachelor Degree in Commerce with Honours (4Y)/ B.Com. (H) with Research (4Y)	Nil
MASTERS DEGREE IN COMMERCE						
Course: DSE 10.3			Course Title: SUSTAINABLE MARKETING			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">Evaluate the importance of accounting and accounting information for business.Debate the necessity of balance sheet equation for accounting records.Defines assets, debts and equities in business.Evaluates the changings in assets, debts and equities on balance sheet equation.						
Unit	Topic					No. of Hours
Unit I	Introduction: Sustainability- Concept, Issues, SDG Goals. Sustainability Marketing- Concept, Rationale, Evolution, Pillars of Sustainability Marketing, Linkage with SDGs. Sustainability and Ethical Decision Making. Challenges of Practising SM- Sustainability and Profitability. Triple Bottom Line- An Overview.					10
Unit II	Sustainable Marketing Opportunities: Sustainability Opportunities-Marketing Environment; Segmentation, Targeting and Positioning; Creating Value through Sustainability- Designing the Marketing Mix, Holistic Approach to Sustainability.					10
Unit III	Consumer Behaviour and Sustainable Marketing: Unsustainable Lifestyles, Dimensions of Sustainable Consumer Behaviour. Motives of adapting Sustainable Consumer Behaviour, Attitude-Behaviour Inconsistency in Sustainable Buying Decisions, Environmental Consciousness; Sustainable Consumption- Beliefs, Social Norms, Values, Cases of Mindful Consumption and Responsible Consumption.					10
Unit IV	Sustainability and Marketing Mix Decisions: Developing and Reinforcing Behaviour through 3 R's- Recycle, Reuse and Reduce. Sustainable Products, Sustainable Branding and Packaging. Sustainable Pricing Decisions, Sustainable Marketing Communication, Sustainability and Promotion Mix Decision, Marketing Channels and Sustainable Supply Chain.					15
Unit V	Sustainability Legal Framework and Its Implementation in India: An Overview of Legal Framework- Leading Cases and Developments. Role of Sustainable Marketing in Global Network.					15
Recommended Readings: <ul style="list-style-type: none">Sustainable Marketing: How to Drive Profits with Purpose, Gemma Butler, Geraint Evans and Michelle Carvill, Bloomsbury BusinessGreener Marketing, John Grant, Wiley publishingSustainable Marketing and Strategy, Manuel Au-Yong-OliveiraM & Maria José Sousa Maria José Sousa, MDPIVern Terpestra, Internation Marketing, Southwest Publication, 2005Marketing Ethics and Consumer Society, Practising Inclusive, Responsible and Sustainable Marketing, 1st Ed. Edited By Athanasia Daskalopoulou, Natalia Yannopoulou ISBN 9781032994901Routledge						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

**DETAILED SYLLABUS
GENERIC ELECTIVES (GE)
All Papers/Courses Proposed by Department of Commerce**

Year	Semester	Code	Title of Papers/Courses	Credit
4	VII	GE-7.1	Tourism Marketing	4
		GE-7.2	Industrial Relation in India	4
	VIII	GE-8.1	Consumer Protection	4
		GE-8.2	Inventory Management	4
5	IX	GE-9.1	Tourism in Uttarakhand	4
		GE-9.2	Logistics Concepts and Planning	4
	X	GE-10.1	Social Media Marketing	4
		GE-10.2	Innovation & Entrepreneurship	4

GENERIC ELECTIVE COURSE (GE) – TOURISM MARKETING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisiteof the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: TOURISM MARKETING	4	4	0	0	10+2	Nil
Course: GE 7.1			Course Title: TOURISM MARKETING			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to:						
<ul style="list-style-type: none">Learners tend to be proficient with the concepts, components, and functions of marketing.Students will be familiarized with tourism specific marketing skills as well as the contemporary marketing practices adopted by tourism and allied industries.They would gather wholesome idea of the impacts of ICT on tourism and related activities						
Unit	Topic					No. of Hours
Unit I	Evolution of Marketing: Marketing for Tourism-Tourism Product- Features of Tourism Marketing- Marketing Functions-Market Research-Tourism Marketing Mix					12
Unit II	Understanding the Market and the Consumer: Marketing Environment- Consumer Behaviour- Buyer Decision Process – Demand Forecasting - Market Segmentation – Targeting – Market Positioning.					12
Unit III	Ps of Marketing: Product Designing – Branding and Packaging – New Product Development – Product Life Cycle: Price: Strategies and Approaches; Place: Channels of Distribution, Promotion: Advertising – Sales Promotion – Publicity – Personal Selling; Other Ps: People, Physical Evidence and Process.					12
Unit IV	Marketing of Tourism & Related Activities: Global Marketing, Direct Marketing, Social Media& Digital Marketing, Green Marketing, Corporate Social Responsibility, Ethics & Consumerism - Trends in Tourism Marketing – Marketing of Destinations, Airlines, Hotels, Resorts, Travel Agencies, Events and other Tourism sub – Sectors and Products.					12
Unit V	Developing Marketing Skills for Tourism: Self-Motivation-Team Building- Personality Development-Creativity & Innovation-Innovative Products in Tourism-International Perspective and Contemporary Trends.					12
Recommended Readings:						
<ul style="list-style-type: none">Chaudhary, M. (2010). Tourism Marketing. New Delhi: Oxford University Press.Fyall, A., & Garrod, B. (2005). Tourism Marketing: A Collaborative Approach (Vol. 18). Bristol: Channel View Publications.Kotler, P. (2006). Marketing Management. Delhi: PHI.Stanton, W. J. (1999). Fundamentals of Marketing. New York: McGraw Hill.Neelamegham, S. (1998). Marketing in India: Cases & Readings. New Delhi: Vikas.Ramasamy, V.S., & Namakumar, S. (1990). Marketing Management: Planning & Control. New Delhi: Macmillan.						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

GENERIC ELECTIVE COURSE (GE) – INDUSTRIAL RELATION IN INDIA						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: INDUSTRIAL RELATION IN INDIA	4	4	0	0	10+2	Nil
Course: GE 7.2			Course Title: INDUSTRIAL RELATION IN INDIA			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After completing this course, the students will be able to elaborate the concept of Industrial Relations, illustrate the role of trade union in the industrial setup. Learner will be able to outline the important causes & impact of industrial disputes and able to elaborate Industrial Dispute settlement procedures.						
Unit	Topic					No. of Hours
Unit I	Industrial Relation in India and Emerging Challenges: Industrial Relation in India -Evolution of Industrial Relations; Approaches to Industrial Relations; Contextual and Constitutional Framework; Industrial Relations Strategy; Future of Industrial Relations in India; Emerging Challenges-Emerging Trends in Industrial Relations in an Era of Globalization.					12
Unit II	Trade Unionism and Collective Bargaining: Trade Unions-Historical Evolution and Types of Unions; Growth and Development of Unions; Functions of Unions; National Level Federations; Trade Unions Act, 1926 and Recent Amendments; Collective Bargaining-Perspective, Concept, Stages and Prerequisites for Collective Bargaining Process; Types of Collective Bargaining Contracts.					12
Unit III	Grievance Redressal and Discipline Mechanisms: Discipline Mechanisms-Judicial Approach to Discipline; Misconduct; Disciplinary Proceedings; Domestic Enquiries; Charge-sheets; Conduct of Enquiry and Award of Punishments; Grievance and Redressal-Approaches and Nature of Grievances; Causes; Procedure and Grievance Redressal Mechanisms.					12
Unit IV	Industrial Conflict and Regulations of Industrial Disputes: Industrial Conflict-Nature of Conflicts and its Manifestations; Data Analysis; Labour Administration Machinery; Instruments of Economic Coercion; Strikes; Lockouts Inter Industry Propensity for Strikes; Strike Patterns; Arbitration; Conciliation; Adjudication; Regulations of Industrial Disputes-Contextual Framework, Object, Scheme, Industrial and Individual Disputes; Participants in Industrial Dispute; Settlement of Disputes.					12
Unit V	Workers Participation and International Labor Organization: Workers Participation-Evolution and Nature of Participation; Forms of Participation; Impact of Participation; Prerequisites for Success-full Participation; Limitation of Participation; Current Trends in Participation in Indian Industries; International Labor Organization-Genesis of ILO; the Philadelphia Charter; Membership and Organization; Major Activities of the ILO; Convention and Recommendation; ILO and India-Impact; Difficulties in the Adoption of Convention and Recommendations.					12
Recommended Readings:						
<ul style="list-style-type: none">• R.C. Agarwal, Industrial Law, Sahitya Bhawan Publishers & Distributors,• R.L. Naulakha, Industrial Laws• Personnel & Human Resource Management – Text & Cases by P. Subba Rao• Human Resource Management and Personnel Management - Aswathappa, Tata McGraw Hill, New• Human Resource Management - S. S. Khanka, S. Chand & co., New Delhi Note- Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

GENERIC ELECTIVE COURSE (GE) – CONSUMER PROTECTION						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisiteof the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: CONSUMER PROTECTION	4	4	0	0	10+2	Nil
Course: GE 8.1			Course Title: CONSUMER PROTECTION			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">• To provide adequate knowledge to the students for familiarize the student with of their rights as a consumer.• Understanding the role of different agencies in establishing product and service standard.• A comprehensive understanding on the Consumer Protection Laws and the rights of the Consumers in India• Knowledge about the enforcement mechanisms and current issues concerning consumer protection laws• Understanding on the ways of empowering the Consumers						
Unit	Topic					No. of Hours
Unit I	Introduction to Consumer Protection Laws and Rights: Overview of consumer protection: importance, scope, and evolution in India. Historical context of consumer protection laws: from the Consumer Protection Act, 1986 to the present. Definition of a consumer, goods, and services under consumer protection laws, Fundamental rights of consumers: right to safety, right to information, right to choose, right to be heard, and right to redressal					12
Unit II	Consumer Protection Laws in India: Detailed study of the Consumer Protection Act, 2019: objectives, key provisions, and amendments, Role and functions of consumer forums: District Consumer Disputes Redressal Forum, State Consumer Disputes Redressal Commission, and National Consumer Disputes Redressal Commission, Legal remedies available to consumers: filing complaints, seeking compensation, and enforcing consumer rights, Case studies of landmark consumer protection cases in India					12
Unit III	Regulatory Authorities and Enforcement Mechanisms: Role of regulatory authorities in enforcing consumer protection laws: Central Consumer Protection Authority (CCPA), Bureau of Indian Standards (BIS), and Food Safety and Standards Authority of India (FSSAI), Consumer awareness and education initiatives: consumer helplines, awareness campaigns, and consumer rights organizations, Inspection, investigation, and prosecution of violations: powers and responsibilities of regulatory bodies and law enforcement agencies, Challenges and reforms in consumer protection enforcement in India					12
Unit IV	Emerging Issues in Consumer Protection: Emerging trends and challenges in consumer protection: e-commerce, digital transactions, product safety, and misleading advertisements, Role of technology in enhancing consumer protection: online dispute resolution platforms, consumer complaint portals, and consumer grievance redressal apps, International perspectives on consumer protection: comparative analysis of consumer protection laws and best practices, Case studies of recent consumer protection issues and their resolution					12
Unit V	Consumer Empowerment and Advocacy: Consumer empowerment through education and awareness: consumer rights literacy programs, workshops, and seminars, Role of consumer advocacy groups and NGOs in protecting consumer rights: lobbying, advocacy campaigns, and legal assistance, Corporate social responsibility (CSR) initiatives for consumer protection: product quality assurance, ethical marketing practices, and customer satisfaction, Strategies for enhancing consumer empowerment and advocacy in India					12
Recommended Readings: <ul style="list-style-type: none">• Consumer Protection Law & Practice, Taxmann Publication Pvt. Ltd., New Delhi.• "Consumer Protection Laws: Issues and Challenges" by S. Ravichandran (Eastern Book Company, 2019)• "Consumer Protection Laws in India: Theory and Practice" by Avtar Singh (LexisNexis, latest edition)• "Enforcement of Consumer Protection Laws in India: Trends and Perspectives" by K.S. Suresh (LexisNexis, 2019)• "Consumer Protection in the Age of E-Commerce: Issues and Solutions" by P.K. Das (Oxford University Press, 2019)• "Empowering Consumers: Strategies for Consumer Advocacy" by K. Ramaswamy and Jyotsna Bhatnagar (SAGE Publications India, 2021)						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in						

GENERIC ELECTIVE COURSE (GE) – INVENTORY MANAGEMENT						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisiteof the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: INVENTORY MANAGEMENT	4	4	0	0	10+2	Nil
Course: GE 8.2			Course Title: INVENTORY MANAGEMENT			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">Comprehend the dynamics of inventory management’s principles, concepts, and techniques as they relate to the entire supply chain (customer demand, distribution, and product transformation processes),Understand the methods used by organizations to obtain the right quantities of stock or inventory,Familiarize themselves with inventory management practices						
Unit	Topic					No. of Hours
Unit I	Inventory Management: Concept, meaning, Inventory Management Process, Why inventory management is important? Principles of Inventory Management, How to improve inventory management, perpetual inventory system, what are inventory costs, Role of Inventory Management, Methods of Inventory Management, Benefits of good Inventory Management.					12
Unit II	Concept and Valuation of Inventory: Concept and Objectives of Inventory, Need for holding Inventory, Planning and controlling Inventory levels, Effects of excess inventory on business, Product Classification, Product Coding, Lead Time, Replenishment Methods.					12
Unit III	Management of Working Capital: Concept, Meaning, Classification, Factors determining Working Capital requirements, Sources of Working Capital, Need of Working Capital					12
Unit IV	Inventory Control: Concept and Meaning of Inventory Control, Objectives and Importance and Essentials of Inventory Control, Types of Inventory, Techniques of Inventory Control – EOQ, ROP, ABC, VED, JIT, Determination of Inventory levels, Impact of Inventory Inaccuracy, Disposal of Obsolete and Scrap items, Reasons for Obsolescence, Control of Obsolescence, Control of Scrap					12
Unit V	Working Capital Ratio- current ratio, quick ratio, absolute liquid ratio, cash ratio and working capital turnover ratio.					12
Recommended Readings: <ul style="list-style-type: none">Muller M. (2011), Essentials of Inventory Management, AMACON.Narayan P. (2008), Inventory Management, Excel Books.Gopalkrishnan P. (1977), Materials Management, PHI Learning Pvt. Ltd.Chitale A.K. & Gupta R.C. (2014), Materials Management, PHI Learning Pvt. Ltd.Chapman Stephen (2017), Introduction to Materials Management, Pearson Publishing.						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in						

YEAR-5/SEMESTER-9

GENERIC ELECTIVE COURSE (GE) – TOURISM IN UTTARAKHAND						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: TOURISM IN UTTARAKHAND	4	4	0	0	10+2	Nil
Course: GE 9.1			Course Title: TOURISM IN UTTARAKHAND			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to:						
<ul style="list-style-type: none">• Get information of tourist places of Uttarakhand and will know about the background elements of tourism resources of Uttarakhand• Establishing world class infrastructure, attracting private sector for infrastructure development and identifying new tourism destination.• Gives the knowledge of religious and pilgrimage sites.						
Unit	Topic					No. of Hours
Unit I	Profile of Uttarakhand: Background of the State: Geographical Features, Area, Land Use & Habitation Pattern, Population, State’s infrastructure: Health, Education, Roads, Power, Water Resources and Mineral Resources; Structure of the Economy: GDP, Per Capita Income, Industrial Investments, An Overview of Primary, Secondary and Tertiary Sector of Uttarakhand.					12
Unit II	Social and Cultural Heritage; Important caste and tribes, Main dances, Fairs and Festival, Handicrafts, Tradition, Main Cusin. Important Monuments, Museums and Historical Sites, Folk Traditions, art and Craftsmanship					12
Unit III	Religious and Spiritual Heritage: Spiritual Tourism in Uttarakhand Background of historical tourism, important places- Haridwar, Rishikesh, Jageshwar, Chardham in Uttarakhand, Panch Prayag, Hemkund, panch Badri, panch kedar.					12
Unit IV	Nature Based Tourism Activities – Existing Resource, use Patterns and Further Prospects; Effective and Potential Destinations for Mountaineering and Rock-Climbing; Trekking– Trends and Opportunities; River Running- Status and Scope; Parks, Sanctuaries and Wildlife Tourism					12
Unit V	Organizational and Planning: State Department of Tourism– Organization, Policies and Performance; ‘Garhwal’ and ‘Kumaon’ Mandal Vikas Nigam- Role and Contribution in Promotion of Tourism in Uttarakhand; Prevailing International and Domestic Tourist Traffic Trends and Growth Prospects					12
Recommended Readings:						
<ul style="list-style-type: none">• Tolia, R.S: Uttarakhand Today Winsar publication: Uttarakhand year book (Hindi and English)• Bhatt, K.N; Uttarakhand: Ecology, Economy & Society;• Kafaltia, Himanshu & Kafaltia, Gunjan; A Comprehensive Study of Uttarakhand; Notion Press Media Pvt. Ltd.• Uttranchal ‘the abode of gods’• Uttranchal me Paryatan naye chitize – Dr. Harimohan.						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

GENERIC ELECTIVE COURSE (GE) –LOGISTICS CONCEPTS AND PLANNING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisiteof the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: LOGISTICS CONCEPTS AND PLANNING	4	4	0	0	10+2	Nil
Course: GE 9.2			Course Title: LOGISTICS CONCEPTS AND PLANNING			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">• Understand the scope of logistics and supply chain management in business.• Explain the core and support activities in logistics.• Examine logistical integration hierarchy& various issues in logistics integration.• Explain the logistical performance cycles, channel participants and supply chain relationships.• Analyze risks involved in logistics re-engineering.						
Unit	Topic					No. of Hours
Unit I	Introduction Logistics: Introduction – Scope of logistics in business, Logistics and Supply Chain Management, Core and support activities of logistics; Logistical integration hierarchy; Integrated Logistics; Operating objectives; Barriers internal integration; Logistical performance cycles; Supply chain relationships– Channel participants, Channel structure, Basic functions, Risk, power and leadership.					12
Unit II	Logistics System Design: Logistics reengineering, Logistical environmental assessment, Time based logistics, Anticipatory and Response based strategies, Alternative strategies, Logistical operational arrangements, Time based control techniques; Integration theory – Location structure, Transportation economies, Inventory economies, Formulating logistics strategy.					12
Unit III	Logistics Strategy and Planning: Logistics planning triangle, Network appraisal; Guidelines for strategy formulation – total cost concept, Setting customer service level, Setting number of warehouses in logistics system, Setting safety stock levels, Differential distribution, Postponement, Consolidation, Selecting proper channel strategy					12
Unit IV	Inventory and Purchasing: Review – Inventory and purchasing decisions; Multi facility location problems – Exact method, Heuristic methods, other methods; Logistics planning and design – Feasibility analysis, Project planning, Assumptions and data collection, Analysis, Development of recommendation, Implementation.					12
Unit V	Location Decisions: Planning and design techniques – Logistics adhoc analysis, Location analysis, Inventory analysis, Transportation analysis.					12
Recommended Readings: <ul style="list-style-type: none">• Pierre A. David International Logistics: the Management of International Trade Operations 5th Edition 2017.• R.H.Ballou, Business Logistics Management, Prentice-Hall, 2004• John J. Coyle, Edward J. Bardi and C. John Langley Jr., The Management of Business Logistics - A supply chain Perspective, Thomson Business Information, 10th edition 2016.• Vinod V. Sople, Logistics Management, Pearson Education, 2nd edition 2009• Krishnaveni Muthiah (1999) Logistics Management & World Sea borne Trade, Himalaya Publishing House, Mumbai.• Satish C. Ailawadi & Rakesh Singh (2013) Logistics Management, Second Edition edition Prentice-Hall of India Pvt Ltd., New Delhi.						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

GENERIC ELECTIVE COURSE (GE) – SOCIAL MEDIA MARKETING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: SOCIAL MEDIA MARKETING	4	4	0	0	10+2	Nil
Course: GE 10.1			Course Title: SOCIAL MEDIA MARKETING			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to: <ul style="list-style-type: none">Evaluate the role of social media in marketing, advertising and public relations.Assess the optimal use of various social media platforms for social media marketing.Analyse the importance of social media for developing an effective marketing plan, and assess ways to measure its performance.Describe practical skills required for creating and sharing content through online communities and social networks.Demonstrate and appreciate social media ethics to use social media spaces effectively.						
Unit	Topic					No. of Hours
Unit I	Introduction to Social Media Marketing: Social Media Marketing-Concept and Importance. Social Media Platforms- Online communities and Forums; Blogs and Microblogs, Social Networks, other contemporary social media platforms: Goals, Role in Marketing and Use as listening tools. Trends in SMM. Social Media Influencers.					15
Unit II	Social media marketing Plan and Performance Measurement: SMM Plan- Setting Goals, Determining Strategies, Identifying Target Market, Selecting Tools, Selecting Platforms, Implementation: Measuring Effectiveness - Conversion rate, amplification rate, applause rate: on page and on post level.					15
Unit III	Content Creation and Sharing using Case Campaigns: Blogging, Streaming Video and Podcasting: Criteria and approach-70/20/10 with risk variants, 50-50 content, Brand Mnemonic, Brand story. Contextualising content creation. Social Media Ethics.					15
Unit IV	Collaborative Marketing & Crowdsourcing - Consumer-generated content (Encouraged Organic), New Technologies – Chat Bots/Messenger Bots and Artificial Intelligence					15
Recommended Readings: <ul style="list-style-type: none">Blanchard, O. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organization. United Kingdom: Pearson Education.Charlesworth, A. (2014). An Introduction to Social Media Marketing. United Kingdom: Taylor & Francis.Johnson, S. (2020). Social Media Marketing: Secret Strategies for Advertising Your Business and Personal Brand on Instagram, YouTube, Twitter, And Facebook. A Guide to being an Influencer of Millions. Italy: AndreaAstemio.Mathur,V. & Arora,S. Digital Marketing PHI LearningMcDonald, J. (2016). Social Media Marketing Workbook: How to Use Social Media for Business. United States: CreateSpace Independent Publishing Platform.Parker, J., Roberts, M. L., Zahay, D., Barker, D. I., Barker, M. (2022). Social Media Marketing: A Strategic Approach. United States: Cengage Learning.Social Marketing in India 1st Edition (Sameer Deshpande, Philip Kotler, Nancy R. Lee)						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in						

GENERIC ELECTIVE COURSE (GE) – INNOVATION & ENTREPRENEURSHIP						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: INNOVATION & ENTREPRENEURSHIP	4	4	0	0	10+2	Nil
Course: GE 10.2			Course Title: INNOVATION & ENTREPRENEURSHIP			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">Identify and comprehend the concepts of creativity, innovation and invention in various contexts.Enrich their theoretical and conceptual foundations in entrepreneurship.Gain hands-on experience that shall empower them to identify business and social opportunities and venture in the entrepreneurial landscape.Prepare themselves to take informed decisions in establishing start-ups and ongoing innovation in organisations.						
Unit	Topic					No. of Hours
Unit I	Concepts of Entrepreneurship, Innovation & Social Entrepreneurship: Introduction to Entrepreneurship & social Entrepreneurship, Fundamentals of Innovation & Go to market thinking, The Entrepreneurial mind-set, corporate entrepreneurship, Generating and exploiting new entries, social impact innovation save world					10
Unit II	Understanding Creativity: Understanding the concept and process of creativity; students exploring within themselves the nature of the creative process; approaches to understanding creativity, differentiate between invention and innovation, understanding entrepreneurial mindset and skills (creativity, decision making, risktaking behaviour, networking) and entrepreneurship in different contexts (eg. Social, Cooperative, Commercial, Public, Not for Profit organisations), Case studies of some successful innovations/start-ups					12
Unit III	Ideation: Identifying a specific problem through observation, contemplation, networking and research, Generating ideas for problem solving using mind mapping, brainstorming, focus groups, idea generation tool kit, Learning through failures of others- case studies of some ventures that could not sustain					14
Unit IV	Understanding the business: Building a business plan using the lean canvas model, Understanding customers/stakeholders and evaluating the business plan through survey/questionnaire/interview/secondary research, Designing, prototyping and iteration, Networking and growth strategies, Building and managing organisations, Role of leadership and team based culture					14
Unit V	Venturing Forth: Financing the innovation: pitching and communicating the idea, Sources of finance: crowdfunding, venture capital, equity funds, angel investing, borrowing (including government initiatives, bank and public funded schemes), Various forms of IPR (patent, copyright, trademark, geographical indication, industrial design), Setting and scaling up, Entrepreneurial resilience and ongoing creativity					10
Recommended Readings: <ul style="list-style-type: none">The Innovator's DNA: Mastering the Five Skills of Disruptive Innovators, Jeff Dyer, Hal Gregersen, C.M. Christensen, Harvard Business Review Press, 2011Design Thinking: Business Innovation, Mauricio Vianna, Ysmar Vianna, Isabel K. Adler, Brenda Lucena, Beatriz Russo, MJV Press, 1st Electronic Edition, 2011Contemporary Strategy Analysis: Text and Cases, Robert M Grant, Wiley, 9th Edition, 2016 Note-Latest edition of the text books should be used. Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						