



# **RANI PARVATI DEVI COLLEGE OF ARTS AND COMMERCE, BELAGAVI**

**(AUTONOMOUS)**

## **DEPARTMENT OF BBA**

**The following documents of the department are placed before the Academic Council  
for the Consideration and Approval**

- 1. BBA V Semester theory curriculum 2026-27 and onwards**
- 2. The Panel of Examiners 2026-27 and onwards**
- 3. Certificate course.**

**ACADEMIC COUNCIL MEETING  
2026-27**



# **RANI PARVATI DEVI COLLEGE OF ARTS AND COMMERCE, BELAGAVI**

**(AUTONOMOUS)**

**Affiliated to Rani Channamma University, Belagavi.**

## **CURRICULUM FRAMEWORK FOR UNDER GRADUATE COURSE**

### **STRUCTURE & SYLLABUS OF BACHELOR OF BUSINESS ADMINISTRATION**

# **BBA**

**5th Semesters**

**w.e.f. Academic Year 2026-27 and Onwards**

**Submitted by  
Chairman**

**Board of Studies  
Department of BBA**

**Rani Parvati Devi College of Arts and Commerce, Belagavi**



**SOUTH KONKAN EDUCATION SOCIETY'S**  
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**AFFILIATED TO KITTURU RANI CHANNAMMA UNIVERSITY, BELAGAVI.**

**DEPARTMENT OF BBA**  
**BOARD OF STUDIES**

| Sl No | Name                                                                                                                      | Designation                                       |
|-------|---------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 1     | Shri. S. S. Shimangoudar<br>Head of Dept. of Business Administration<br>RPD College (Autonomous), Belagavi                | Chairman                                          |
| 2     | Dr. Shankargouda C. Patil<br>Principal, Sangolli Rayanna First Grade Constituent<br>College, Belagavi                     | V.C. Nominee                                      |
| 3     | Dr. Rajendra M. Inamdar<br>Professor<br>Gogte Institute of Technology MBA Dept., Belagavi                                 | Expert from Outside<br>Parent University          |
| 4     | Dr. Amit V. Chate<br>Assistant Professor<br>Gogte Institute of Technology MBA Dept., Belagavi                             | Expert from Outside<br>Parent University          |
| 5     | Dr. Govind Misale<br>Sr. Vice President (Ethanol)<br>Shri. Renuka Sugars Ltd.,<br>(Vilmar Group of Industries), Belagavi. | Represented for<br>Industrial Corporate<br>Sector |
| 6     | Mrs. Prachi Bandiwadekar<br>Entrepreneur                                                                                  | Member of<br>Meritorious College<br>Alumni        |



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**DEPARTMENT OF BBA**

**COURSE STRUCTURE**

**SEMESTER – V**

| Course Code                                  | Course Title                     | Teaching Hrs/Week  | Internal Assessment Marks | External Assessment Marks | Exam Hrs | Credits   |
|----------------------------------------------|----------------------------------|--------------------|---------------------------|---------------------------|----------|-----------|
| DSC501                                       | Operation Management             | 5                  | 20                        | 80                        | 3        | 5         |
| DSC502                                       | Consumer Behaviour               | 5                  | 20                        | 80                        | 3        | 5         |
| DSC503                                       | Stock Market Operations          | 5                  | 20                        | 80                        | 3        | 5         |
| <b>Specialization [Select any One Group]</b> |                                  |                    |                           |                           |          |           |
| <b>Group1 –Finance</b>                       |                                  |                    |                           |                           |          |           |
| SF504                                        | Income Tax                       | 4                  | 20                        | 80                        | 3        | 4         |
| SF505                                        | Management Accounting            | 4                  | 20                        | 80                        | 3        | 4         |
| <b>Group2 –Marketing</b>                     |                                  |                    |                           |                           |          |           |
| SM506                                        | Sales and Advertising Management | 4                  | 20                        | 80                        | 3        | 4         |
| SM507                                        | Services Marketing               | 4                  | 20                        | 80                        | 3        | 4         |
| <b>Group3 –Human Resource</b>                |                                  |                    |                           |                           |          |           |
| SHR508                                       | Performance Management           | 4                  | 20                        | 80                        | 3        | 4         |
| SHR509                                       | Employee Relations Management    | 4                  | 20                        | 80                        | 3        | 4         |
| <b>Skill Based Course [Compulsory]</b>       |                                  |                    |                           |                           |          |           |
| SBC510                                       | Employability Skills             | 2                  | 10                        | 40                        | 1.30     | 2         |
| <b>TOTAL</b>                                 |                                  | <b>25 Hrs/Week</b> | <b>110</b>                | <b>440</b>                |          | <b>25</b> |



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**FIFTH SEMESTER**

**Course Title : DSC501: Operation Management**

**Subject code: 3531**

**Credits : 5**

**Contact Hours : 56**

**Weekly Hours : 5**

**Semester End Examination : 80 marks**

**Internal Assessment : 20 Marks**

**Course objectives:**

This introductory paper intends to:

1. To impart knowledge and understanding of the concepts related to production and its functioning.
2. To familiarize the students with the techniques related to improvement of manufacturing and operations.
3. To familiarize the students with the importance of quality control in production.

**Course Outcomes (COs):**

On completion of the course, students will be able to:

1. To get an understanding of different production methods.
2. To explore various layouts followed in manufacturing industries.
3. To help students to understand the importance of effective decision making in the area of production.

**Pedagogy:**

This course uses multiple Pedagogies like Lecture Method, Group Discussion, Numerical Problem Solving, Case Lets, Video Case Studies, Mini Project, Assignments, News/Journal/Magazine Article Review, Seminars/PPTs Presentation, Field Visit for Experiential learning

**Discipline Specific Course (DSC501)**

**Title of the Paper : OPERATION MANAGEMENT**

**MODULE 1: NATURE & SCOPE OF PRODUCTION & OPERATIONS MANAGEMENT**

**Hours: 10**

Meaning and nature of production. Importance of production function. Production management – meaning, nature, objectives, functions & scope. Decisions in production management: strategic decisions & operational decisions: meaning, examples & differences. Production system: Intermittent production system-job & batch production (only meaning & examples), Flow production system-mass production, process production & assembly line production (only meaning & examples). Job Vs Batch production. Production Vs Operations management. Role & responsibilities of production manager. Traditional production systems Vs Modern Production system (3dprinting/ aircraft/ precision manufacturing system – any one), Recent trends in production and AI in production.

**MODULE 2: PLANT LOCATION**

**Hours: 12**

Plant location: meaning & factors affecting location; Urban Vs Rural location; Plant layout: meaning, principles & importance, types of plant layout -process layout, product layout, combined layout, static product layout or project layout, cellular layout, job shop layout (meaning of each type); Plant utilities: lighting, ventilation, temperature, noise, sanitation, safety, health, etc. Behavioural aspect of layout.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| <b>MODULE 3: PRODUCTION PLANNING &amp; CONTROL</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Hours: 12</b> |
| Meaning, Objectives, Principles & Functions of PPC. Routing-meaning, importance, route sheet. Scheduling-meaning, objectives factors affecting, types. Sequencing-meaning, Single Criterion Priority Sequencing Rules, problems on sequencing-Johnson's Rule, 2 & 3 machines only.                                                                                                                                                                                                                                                                                            |                  |
| <b>MODULE 4: WORK STUDY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Hours: 10</b> |
| Work Study: meaning, objectives, benefits & procedure; Method Study: meaning, objectives, benefits & procedure; Motion Study: meaning, objectives, motion economy principles; Time Study: meaning, objectives & procedure. Motion study - meaning, Ergonomics: meaning and importance.                                                                                                                                                                                                                                                                                        |                  |
| <b>MODULE 5: QUALITY CONTROL AND MATERIALS MANAGEMENT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Hours: 12</b> |
| Quality Management, Quality circle, Meaning of ISO and TQM (Concepts only); Statistical Quality Control, Acceptance Sampling, Control Charts (mean & range charts only)<br>Materials management: meaning & objectives; Purchasing: functions of purchase department, purchasing procedure, centralized & decentralized purchasing, selection of suppliers; Store keeping.<br>Inventory control & management: meaning, objectives & importance; essentials of a good inventory control system; inventory costs; problems on stock levels; scrap management, EOQ; ABC analysis. |                  |

#### ESSENTIAL REFERENCES:

1. S. N. Chary (6th Edition, 2023), Production and Operations Management, Tata McGraw–Hill Publishing Company Limited
2. Aswathappa K (Latest Edition, 2022/2023). Production and Operations Management, Himalaya Publishing House
3. S.A Chunawalla, D.R. Patel (Latest Revised Edition 2021/2022), Production and Operations Management, Himalaya Publishing House
4. International Labour Organization. (2021). *World employment and social outlook: Trends 2021*.

#### WEB RESOURCES:

1. <https://heavyindustries.gov.in> – Ministry of Heavy Industries
2. <https://www.makeinindia.com> – Make in India
3. <https://share.google/M1CnVbfk0wAkoX2Jz> - eGyanKosh: MMPO-003 Operations Management
4. [https://youtu.be/0x6A3YXOAtY?si=4AD3myLjLm\\_OqeQm](https://youtu.be/0x6A3YXOAtY?si=4AD3myLjLm_OqeQm) – Production Planning and Control
5. [https://youtu.be/0NOER-Lle-0?si=8H9we\\_0HQ6\\_udSjC](https://youtu.be/0NOER-Lle-0?si=8H9we_0HQ6_udSjC) – Inventory Management



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**FIFTH SEMESTER**

**Course Title : DSC502: CONSUMER BEHAVIOUR**

**Subject code: 3532**

**Credits : 5**

**Contact Hours : 56**

**Weekly Hours : 5**

**Semester End Examination : 80 marks**

**Internal Assessment : 20 Marks**

**Course objectives:**

This introductory paper intends to:

1. Understand the concepts, theories, and models of consumer behaviour.
2. Analyse factors influencing consumer buying decisions in traditional and digital environments.
3. Examine consumer rights, ethical marketing, and legal protection mechanisms.
4. Apply CRM and customer loyalty concepts in business decision-making.

**Course Outcomes (COs):**

On completion of the course, students will be able to:

- 1: Explain concepts, theories, and models of consumer behaviour.
- 2: Analyze consumer decision-making and factors affecting buying behaviour.
- 3: Evaluate consumer protection laws and ethical marketing practices.
- 4: Apply CRM strategies to enhance customer satisfaction and loyalty.
- 5: Assess the impact of digital technologies, AI, social media, and neuro-marketing on consumer behaviour.

**Pedagogy:**

The course will be taught through interactive lectures, case studies, and multimedia presentations to help students understand consumer decision-making. Students will engage in group discussions, role plays, and classroom activities to analyse real consumer behaviour patterns. Experiential learning will be encouraged through surveys, market observation, field visits, and analysis of actual buying behaviour. Continuous assessment will include quizzes, assignments, presentations, and project-based learning to strengthen understanding of the subject.

**Discipline Specific Course (DSC501)**

**Title of the Paper : CONSUMER BEHAVIOUR**

**Module 1: Introduction to Consumer Behavior**

**Hours: 12**

Definition and Meaning of Consumer, Customer vs Consumer, Types of Consumers, Scope, Importance & Evolution of Consumer Behavior as a Field, Nature and Scope of Consumer Behaviour, Consumer Research Methods, Market Segmentation and Consumer Value and Customer Experience Consumer Behavior Models - Input process output model, Nicosia mode., Ethical Issues in Consumer Behaviour

**Module 2: The Consumer Decision-Making Process**

**Hours: 12**

Factors influencing consumer behavior: Internal and external influence on consumer behaviour (in detail) Psychological, Social, Cultural, and Personal, Five-Step Consumer Decision Model, Buyer adoption process, Diffusion of Innovation Theory (Everett Rogers), Role of Emotions & Rationality in Decision-Making, Impulse Buying vs. Planned Purchases.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| <b>Module 3: Consumerism &amp; Consumer Protection</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Hours: 12</b> |
| <p><b>CONSUMERISM:</b> Origins and Evolution of Consumerism, consumer safety and protection measures, Access to consumer information and Transparency, Environmental Implications of Consumerism, Consumer Privacy Concerns and Data Security, Legislative frameworks addressing consumer rights and marketer's strategies and responses to consumer issues.</p> <p><b>CONSUMER PROTECTION:</b> Overview of the Consumer Protection Act, 2019, Role and functions of the Central Consumer Protection Council, Structure and responsibilities of State Consumer Protection Councils, Mechanisms for consumer dispute resolution, Functions of Consumer Disputes Redressal Agencies, Operations of the Consumer Disputes Redressal Forum, Jurisdiction and authority of the National Consumer Disputes Redressal Commission (NCDRC) including online, online method of complaint filling.</p> |                  |
| <b>Module 4: Customer Relationship Management (CRM) &amp; Customer Loyalty</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Hours: 12</b> |
| <p><b>CRM:</b> Key aspects and components of CRM, The CRM process and its implementation, Significance of CRM in modern business, Designing and managing an effective CRM program, (Emerging trends in CRM - E-CRM Solutions and their impact on customer engagement, Role of Data Warehousing in CRM, Data Mining techniques for customer insights, Introduction to CRM Software Packages and their applications).</p> <p><b>CUSTOMER LOYALTY:</b> Concept of customer loyalty, Strategies for customer retention and engagement, Application of CRM in the service industry, Customer value assessment and lifetime value (CLV), Net Promoter Score (NPS) and brand advocacy.</p>                                                                                                                                                                                                         |                  |
| <b>Module 5: Consumer behavior in digital era</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Hours: 08</b> |
| <p>Consumer Behavior in the Digital Age, Impact of Digital and social media on Consumers, Mobile commerce concept and its influence on consumer choices, Neuromarketing (meaning only) and AI-assisted Consumer Decision Making, Online Reviews and Ratings, Electronic Word of Mouth (e-WOM), Social Commerce.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                  |

#### ESSENTIAL REFERENCES:

1. Ajzen, I. (2020). The theory of planned behavior: Frequently asked questions. *Human Behavior and Emerging Technologies*, 2(4), 314–324.
2. Kotler, P., Keller, K. L., Chernev, A., & Brady, M. (2022). *Marketing management* (16th Global ed.). Pearson.
3. Kumar, V., Leone, R. P., Aaker, D. A., & Day, G. S. (2020). *Marketing research* (12th ed.). Wiley.
4. Schiffman, L. G., Wisenblit, J., & Kumar, S. R. (2022). *Consumer behavior* (13th ed.). Pearson.
5. Solomon, M. R. (2023). *Consumer behavior: Buying, having, and being* (14th ed.). Pearson.

#### WEB RESOURCES:

1. NPTEL – Consumer Behaviour  
[https://www.youtube.com/results?search\\_query=NPTEL+Consumer+Behaviour](https://www.youtube.com/results?search_query=NPTEL+Consumer+Behaviour)
2. SWAYAM Courses  
<https://www.youtube.com/@SWAYAM>
3. IIT Kharagpur NPTEL Marketing  
[https://www.youtube.com/results?search\\_query=NPTEL+Marketing+Management](https://www.youtube.com/results?search_query=NPTEL+Marketing+Management)



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**FIFTH SEMESTER**

**Course Title : DSC503 : STOCK MARKET OPERATIONS**

**Subject code: 3533**

**Credits : 5**

**Contact Hours : 56**

**Weekly Hours : 5**

**Semester End Examination : 80 marks**

**Internal Assessment : 20 Marks**

**Course objectives:**

This introductory paper intends to:

1. To provide students with a fundamental understanding of the structure and functioning of the Indian financial markets and stock exchanges.
2. To familiarize students with the process of listing, trading, settlement, dematerialization, and various stock market operations.
3. To develop the ability to interpret stock market indices, market trends, and the regulatory framework governing the securities market.

**Course Outcomes (COs):**

On completion of the course, students will be able to:

1. Understand the basic functioning of Stock Market.
2. Demonstrate the process of opening demat accounts and the process of margin and short selling activities
3. Explain the various stocks included in the SENSEX, NIFTY and other indices and explain the interpretation
4. Articulate the actions taken by the SEBI in protecting the interests of small investors. To provide conceptual understanding of the concept of stock exchange in India.

**Pedagogy:**

Practical Simulations, Demat Account Workshops: Hands-on activities guiding students through the actual paperwork, KYC, and operational steps of opening a Demat and Trading account. Live Case Studies, Interactive Dissection: Using NSE India and BSE India portals to track market indices.

**Discipline Specific Course (DSC503)**

**Title of the Paper : STOCK MARKET OPERATIONS**

**MODULE 1: INTRODUCTION**

**Hours: 14**

Financial markets- Meaning; Money market v/s capital market; primary market v/s secondary market; major stock exchanges in India - BSE, NSE , NSE Emerge & BSE SME; regional stock exchanges in India; SEBI - establishment, objectives and functions.

**MODULE 2: LISTING OF SECURITIES**

**Hours: 12**

Listing of Securities - meaning, IPO; Listing requirements; Meaning of delisting; Stock brokers, functions of brokers; Power of Attorney to broker; responsibilities of stock broker. Introduction to commodity markets (MCX ETF Gold).

**MODULE 3: TRADING IN INDIAN STOCK MARKET**

**Hours: 14**

Participants in Stock Market; Open outcry system – meaning only and screen based trading; Meaning of settlement; settlement procedure; Physical delivery v/s Dematerialisation, the process of opening demat accounts; Rematerialisation - meaning only; Buying and selling shares – procedure.

|                                                                                                                                                                                                                                                                                                                               |                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| Intraday v/s delivery, Types of orders - market order, limit order, Stop loss order, Stop limit orders - Importance of stop loss, Cover orders, Bracket orders, Immediate or Cancel orders; Buying on margin and short sale.                                                                                                  |                  |
| <b>MODULE 4: STOCK MARKET INDICES</b>                                                                                                                                                                                                                                                                                         | <b>Hours: 10</b> |
| Stock market indices in India – BSE Sensex – Other BSE indices; NSE indices – S&P CNX Nifty; Meaning of important terms - Bull market and Bear Market, Pull back, Market Correction, Market crash, uptrend, downtrend, support, resistance, market sentiment. (meanings of the terms only).                                   |                  |
| <b>MODULE 5: INVESTING IN SECURITIES</b>                                                                                                                                                                                                                                                                                      | <b>Hours: 06</b> |
| Investment – Meaning, Market Price, Volume, Difference between Large Cap, Mid Cap and Small Cap Stocks, Other securities that can be traded in the Indian Stock Market. Mutual Funds, ETFs, ESG investing, FinTech, T+1 settlement, practical trading simulations, and an IKS-based ethical investing component(Meaning only) |                  |

### Skill Development Activities:

1. Visit the offices of stock brokers and observe online trading
2. Watch Business news channels like CNBC, Zee Business, NDTV Profit, ET Now etc. on a regular basis.
3. Visit website of BSE and NSE and explore the various features and tabs available.

### ESSENTIAL REFERENCES:

1. Prasanna Chandra (7th Edition, 2025), Security Analysis and Portfolio Management, McGraw Hill, New Delhi.
2. Bodie, Kane, Marcus and Mohanty (3th Edition, 2025 (Copyright 2026), Investments, McGraw Hill Publications, New Delhi.
3. Robert G Hagstrom (4th Edition, 2021), The Warren Buffett Way, Wiley Publications, New Delhi
4. Guruswamy (2019), Capital Markets, TMH, New Delhi.
5. Gordan and Natrajan (2023–2024), *Financial Markets and Services*, Himalaya Publishing House, Mumbai.

### WEB RESOURCES:

1. <https://www.sebi.gov.in> - Securities and Exchange Board of India (SEBI)
2. <https://www.nseindia.com> - National Stock Exchange of India (NSE)
3. <https://www.bseindia.com> - Bombay Stock Exchange (BSE)
4. <https://www.rbi.org.in> - Reserve Bank of India (RBI)
5. <https://swayam.gov.in> - SWAYAM – Study Webs of Active Learning for Young Aspiring Minds



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**FIFTH SEMESTER**

**Course Title : SF504: INCOME TAX**

**Subject code: 3534**

**Credits : 4**

**Contact Hours : 48**

**Weekly Hours : 4**

**Semester End Examination : 80 marks**

**Internal Assessment : 20 Marks**

**Course objectives:**

This introductory paper intends to:

1. To introduce the students, basic concepts of Direct Tax in Business
2. To provide the knowledge of computation of income for Income Tax

**Course Outcomes (COs):**

On completion of the course, students will be able to:

1. To introduce students to the fundamental concepts, principles, and provisions of the Income Tax Act applicable to individuals.
2. To develop the ability to compute taxable income under various heads of income in accordance with the provisions of the Income Tax Act.
3. To familiarize students with residential status, tax incidence, exemptions, deductions, and assessment procedures applicable to individual taxpayers.

**Pedagogy:**

Interactive lectures and concept mapping. Numerical problem-solving, Case studies, ICT-enabled teaching using income tax utilities, Excel, and e-filing demonstrations, Group discussions, Mini projects, Demonstration of the Income Tax e-Filing Portal, Guest lectures by Chartered Accountants, Tax Consultants, and Income Tax practitioners. Seminar presentations on Direct Taxes, Digital Taxation, GST vs Income Tax, and Tax Reforms.

**Discipline Specific Course (SF504)**

**Title of the Paper : INCOME TAX**

**MODULE 1: INTRODUCTION**

**Hours: 08**

Meaning and types of Income Tax, Meaning of Income, Casual Income, Previous Year, Assessment Year, Heads of Income, Person, Agricultural Income, Assesses, Gross Total Income, Total Income & Difference between Direct and Indirect Tax. Meaning, Types and rules of Residential Status, Determination, Incidence Tax (Tax Liability) in case of an individual (Theory and Problems). Exempt income to be explained.

**MODULE 2: INCOME FROM SALARY**

**Hours: 12**

Introduction - Meaning of Salary -Basis of charge Definitions–Salary, Perquisites and profits in lieu of salary - Provident Fund –Transferred balance. – Retirement Benefits – Gratuity, pension and Leave salary. Deductions and Problems on Computation of Taxable Salary.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| <b>MODULE 3: INCOME FROM HOUSE PROPERTY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Hours: 10</b> |
| Introduction - Basis for charge - Deemed owners -House property incomes exempt from tax, Annual Value –Determination of Annual Value - Deductions from Annual Value - Problems on Computation of Income from House Property.                                                                                                                                                                                                                                                                                               |                  |
| <b>MODULE 4: PROFITS AND GAINS OF BUSINESS AND PROFESSION</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Hours: 10</b> |
| Introduction-Meaning and definition of Business, Profession and Vocation. – Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses – Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: (Medical Practitioner - Advocate and Chartered Accountants) any one.                                                                               |                  |
| <b>MODULE 5: CAPITAL GAINS &amp; INCOME FROM OTHER SOURCES</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Hours: 08</b> |
| <p>CAPITAL GAINS- Introduction - Basis for charge - Capital Assets - Types of capital assets - Transfer - Computation of capital gains – Short term capital gain and Long term capital gain - Exemption under section 54, 54B, 54EC, 54D, 54F, and 54G (only theory).</p> <p>INCOME FROM OTHER SOURCES - Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities - Rules for Grossing up. Ex-interest and cum-interest securities. Computation of Income from other Sources.</p> |                  |

#### ESSENTIAL REFERENCES:

1. Dr. V. K. Singhania , Direct Tax Laws, Tax Mann’s Publications, New Delhi.
2. Prof. M. B. Kadkol , Income Tax, Renuka Prakashan, Hubli.
3. Dr. R. V. Diwan , Business Taxation, Prin. Gopal Bhat, 14, Ranade Colony, Hindwadi, Belagavi
1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
2. Vinod K. Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.
5. Income tax Law and Practice-I , B.Mariyappa, Himalaya Publishing House. New Delhi. S

**Note: Latest edition of text books may be used.**

#### WEB RESOURCES:

1. <https://www.incometax.gov.in> - Income Tax Department, Government of India – e-Filing Portal
2. <https://swayam.gov.in> - SWAYAM – Government of India Online Learning Platform
3. <https://www.onlineservices.nsdl.com> - Protean eGov Technologies Ltd. (formerly NSDL e-Governance) – PAN & Taxpayer Services
4. <https://egyankosh.ac.in/handle/123456789/66965> - eGyanKosh – IGNOU Digital Repository



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**FIFTH SEMESTER**

**Course Title : SF505: MANAGEMENT ACCOUNTING**

**Subject code: 3535**

**Credits : 4**

**Contact Hours : 48**

**Weekly Hours : 4**

**Semester End Examination : 80 marks**

**Internal Assessment : 20 Marks**

**Course objectives:**

This introductory paper intends to:

1. To introduce students to the concepts, principles, and scope of Management Accounting.
2. To develop the ability to analyse and interpret financial information for managerial decision-making.
3. To equip students with practical knowledge of ratio analysis, cash flow analysis, marginal costing, and budgetary control.

**Course Outcomes (COs):**

On completion of the course, students will be able to:

1. Explain the concepts, objectives, scope, and functions of Management Accounting.
2. Analyze financial statements using accounting ratios and cash flow statements for business decision-making.
3. Apply marginal costing and budgetary control techniques to solve managerial problems and support planning and control.

**Pedagogy:**

Interactive lectures, Numerical problem-solving sessions, Case studies, ICT-enabled teaching, Group discussions, Tutorial classes, Mini projects, Seminar, Presentations.

**Discipline Specific Course (SF505)**

**Title of the Paper : MANAGEMENT ACCOUNTING**

**MODULE 1: INTRODUCTION TO MANAGEMENT ACCOUNTING**

**Hours: 08**

Introduction- Meaning and Definition – Objectives – Nature and Scope–Functions- Role of Management Accountant, Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting, advantages and limitations of Management. Ethics and Values in Financial Decision-Making such as Dharma (righteous conduct), transparency, honesty, and accountability.

**MODULE 2: RATIO ANALYSIS**

**Hours: 12**

Introduction-Meaning and Definition of ratio, Meaning of Accounting ratio, and Ratio Analysis – Uses and Limitations – Classification of ratios- Liquidity ratios, Profitability ratios and Solvency ratios. Problems on conversion of financial statements into ratios and ratios into financial statements.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                  |
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| <b>MODULE 3: CASH FLOW ANALYSIS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Hours: 12</b> |
| Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement– Differences between Cash Flow Statement and Fund Flow Statement – Provisions of Ind. AS-7. Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind. AS-7. |                  |
| <b>MODULE 4: MARGINAL COSTING</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Hours: 08</b> |
| Introduction-Meaning and definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle of Incidence and Break-Even Chart. Break Even Analysis- assumption and uses-problems.                                                                                                                                                                                                                  |                  |
| <b>MODULE 5: BUDGETARY CONTROL</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Hours: 08</b> |
| Meaning and Definition of Budget and Budgetary Control, objectives of budgetary control, advantages and limitations of budgetary control, essentials of effective budgeting, Types of budget-Functional budgets, Master Budget, Fixed and Flexible Budget, Problems on Flexible budget and Cash Budget.                                                                                                                                                                               |                  |

### ESSENTIAL REFERENCES:

#### Text Books:

1. Dr. S.N. Maheswari (14th Edition, 2022) Management Accounting, Mahavir Publications
2. M N Arora (4th Edition, 2026) Accounting for Management, Himalaya Publisher
3. Jawahar Lal, Cost Accounting; McGraw-Hill Education (India)

Note: Latest edition of text books may be used.

### WEB RESOURCES:

1. <https://nptel.ac.in> - NPTEL – Management Accounting Courses (IITs and IISc)
2. <https://icmai.in> - Institute of Cost Accountants of India (ICMAI) – Study Materials and Learning Resources
3. <https://swayam.gov.in> - SWAYAM – Government of India Online Learning Platform (Management & Commerce Courses)



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**AFFILIATED TO KITTURU RANI CHANNAMMA UNIVERSITY, BELAGAVI.**

**FIFTH SEMESTER**

**Course Title : SM506 : SALES & ADVERTISING MANAGEMENT**

**Subject code: 3536**

**Credits : 4**

**Contact Hours : 48**

**Weekly Hours : 4**

**Semester End Examination : 80 marks**

**Internal Assessment : 20 Marks**

**Course objectives:**

This introductory paper intends to:

1. Understand the principles and practices of sales management and advertising in modern organizations.
2. Develop knowledge of sales planning, sales force management, customer relationship management, and digital selling.
3. Analyze advertising strategies, media planning, creative execution, and integrated marketing communication.
4. Evaluate the impact of digital technologies, AI, social media, and data analytics on sales and advertising.
5. Apply sales and advertising concepts to real-world business problems through case studies and projects.

**Course Outcomes (COs):**

Upon successful completion of the course, students will be able to:

1. Explain the concepts, functions, and contemporary practices of sales management and personal selling.
2. Develop sales strategies, forecasts, budgets, and sales organization structures for different business environments.
3. Analyse recruitment, training, motivation, performance evaluation, and compensation of sales personnel using modern sales management techniques.
4. Design advertising campaigns by integrating creative strategy, media planning, digital advertising, and ethical considerations.
5. Evaluate advertising effectiveness using traditional and digital metrics and apply Integrated Marketing Communication (IMC) concepts to solve marketing challenges.

**Pedagogy:**

Interactive lectures ,Case studies (Indian business cases) ,Role plays and sales presentations, Industry guest lectures, Group discussions, Field visits (Retail/Advertising agencies),AI-enabled marketing tools demonstrations

**Discipline Specific Course (SM506)**

**Title of the Paper : SALES & ADVERTISING MANAGEMENT**

**MODULE 1: Introduction to Sales Management**

**Hours: 08**

Sales Management: Concept, Objectives of Sales Management, Emerging Trends in Sales Management, Key Decision areas in Sales Management, Sales Management Cycle.

Sales Strategy Formulation: Market Analysis, Setting Sales Objectives, Designing Sales Strategy. Qualities and responsibilities of sales manager. Recruitment and selection of sales force, Training of sales force, Personal selling.

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| <b>MODULE 2: Sales Planning and Sales Force Management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Hours: 10</b> |
| <p>Sales Planning- Meaning, Importance and types of sales planning, sales planning process, sales forecasting, determining sales, sales budget.</p> <p>Sales Promotion: Meaning, objectives, significance, and timing of sales promotion; consumer-oriented and trade-oriented sales promotion techniques; planning, budgeting, implementation, controlling campaigns ,Sales Organisation Structures - both B2B, B2C.</p>                                                                                                                                                                                                     |                  |
| <b>MODULE 3: Sales Promotion and Distribution Strategies</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Hours: 12</b> |
| <p><b>Sales Promotion:</b> Concept, objectives, and importance of sales promotion ,Types of sales promotion: Consumer-oriented, Trade-oriented, and Sales force promotion ,Sales promotion tools: Coupons, Discounts, Premiums, Samples, Contests, Loyalty Programs, Point-of-Purchase (POP) Displays,</p> <p><b>Distribution Management:</b> Concept and objectives of distribution management, Marketing channels: Functions and types (Direct, Indirect, Hybrid),Channel design and channel selection decisions, E-commerce and direct-to-consumer (D2C) distribution models ,Omni channel and multichannel retailing.</p> |                  |
| <b>MODULE 4: Advertising Management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Hours: 10</b> |
| <p>Advertising- Introduction, Concept, Scope, objectives and functions of advertising. Role of advertising in marketing mix and Legal, Ethical aspect of advertising</p> <p>Pre-launch Advertising Decision- Determination of target audience, Advertising media and their choice. Advertising Measures, layout of advertising, types of advertising agencies and advertising appeals.</p> <p>Approaches of Advertising - DAGMAR (defining Advertising Goals for Measured Advertising Results), AIDA (Attention, Interest, Desire and Action)</p>                                                                             |                  |
| <b>MODULE 5: Digital Advertising and Campaign Effectiveness</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Hours: 08</b> |
| <p>Digital Advertising Ecosystem ,Search Engine Marketing (SEM) ,Search Engine Optimization (SEO),Social Media Advertising , Influencer Marketing ,Content Marketing ,Collaborative marketing (Concept only) , AI in Advertising ,Marketing Automation ,Media Planning,Campaign Evaluation ,ROI ,Advertising Effectiveness Metrics ,Google Analytics (Introduction) ,Meta Ads Manager (Overview)</p>                                                                                                                                                                                                                          |                  |

#### ESSENTIAL REFERENCES:

1. Churchill, G. A., Ford, N. M., Hartley, S. W., & Walker, O. C. (2021). *Sales force management* (11th ed.). McGraw-Hill Education.
2. Futrell, C. M. (2022). *Fundamentals of selling: Customers for life through service* (15th ed.). McGraw-Hill Education.
3. Belch, G. E., & Belch, M. A. (2024). *Advertising and promotion: An integrated marketing communications perspective* (13th ed.). McGraw-Hill Education.
4. Shimp, T. A., & Andrews, J. C. (2022). *Advertising, promotion, and other aspects of integrated marketing communications* (11th ed.). Cengage Learning.
5. Kotler, P., Keller, K. L., Chernev, A., & Sivaramakrishnan, S. (2022). *Marketing management* (16th Global ed.). Pearson.
6. Jobber, D., & Lancaster, G. (2020). *Selling and sales management* (11th ed.). Pearson.
7. Gupta, S. L. (2021). *Sales and distribution management*. Excel Books.

#### WEB RESOURCES:

1. <https://nptel.ac.in/courses/110105625>
  2. [https://onlinecourses.swayam2.ac.in/e-learning/preview/imb25\\_mg149](https://onlinecourses.swayam2.ac.in/e-learning/preview/imb25_mg149)
  4. [https://onlinecourses.nptel.ac.in/e-learning/preview/noc26\\_mg139](https://onlinecourses.nptel.ac.in/e-learning/preview/noc26_mg139)
- SWAYAM– Government of India Online Learning Platform (Management & Commerce Courses)



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**FIFTH SEMESTER**

**Course Title : SM507**

**SERVICES MARKETING**

**Subject code: 3537**

**Credits : 4**

**Contact Hours : 48**

**Weekly Hours : 4**

**Semester End Examination : 80 marks**

**Internal Assessment : 20 Marks**

**Course objectives:**

By the end of this course, students will be able to:

1. The objective of this course is to students to enhance skills and knowledge in detailing with a portfolio of services customers in a business setting.

**Course Outcomes (COs):**

1. Explain the nature, characteristics, classification, and importance of services in the modern economy.
2. Apply service marketing concepts, STP, and the extended 7Ps to different service industries.
3. Analyze customer expectations, service quality, customer satisfaction, and service recovery strategies using relevant models.
4. Design customer-centric service processes using service blueprinting and customer journey mapping.
5. Evaluate emerging trends such as digital services, AI-enabled customer service, fintech, healthcare, tourism, and sustainable service marketing.

**Pedagogy:**

The course will be delivered through interactive lectures, case studies, and multimedia presentations to build conceptual understanding. Students will participate in group discussions, seminars, role plays, and simulations to enhance analytical and communication skills. Experiential learning will be promoted through industry visits, guest lectures, Continuous learning will be supported through quizzes, assignments, presentations, and project-based activities.

**Discipline Specific Course (DSC501)**

**Title of the Paper : SERVICES MARKETING**

**MODULE 1: INTRODUCTIONS TO SERVICES**

**Hours: 08**

Introductions to services, role of services in an economy, importance of service growth in service sector, Services in Indian scenario, types of services, difference between goods and service, nature and characteristics of services.  
Service Marketing Management: Marketing management process for services organizing, marketing planning, analysing marketing opportunities, selecting target market developing the service marketing mix, managing and controlling marketing efforts.

**MODULE 2: ROLE OF EMPLOYEES IN SERVICE DELIVERY**

**Hours: 10**

EMPLOYEE ROLE – Role of employees in service delivery and customer satisfaction, Service culture: Concept and importance, Emotional labour: Meaning and significance, Boundary-spanning roles and customer interaction, Employee empowerment, training, motivation, internal marketing, and service recovery

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|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| <p>PHYSICAL evidence and service scape- Meaning and importance of physical evidence, Servicescape: Concept and dimensions, Elements of physical evidence: ambience, layout, signage, equipment, uniforms, and digital interfaces, Role of physical evidence in shaping customer perceptions and service quality, Managing physical evidence for enhanced customer experience and brand image</p>                                                                                               |                  |
| <b>MODULE 3: INTRODUCTION ELEMENTS OF SERVICE ON MARKETING MIX</b>                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Hours: 10</b> |
| <p>Introduction elements of service on marketing mix, service product. price, place, promotion, people, process, physical evidence. Digital Service Marketing Mix, Emerging Topics: AI-enabled Service Delivery ,Self-service Technologies (SST),AI in Service Marketing Chatbots &amp; Virtual Assistants ,Personalization ,Data-driven Services ,Sustainable Service Marketing ,Green Services ,Service Innovation(Only meaning).</p>                                                        |                  |
| <b>MODULE 4: CUSTOMER EXPECTATIONS OF SERVICE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Hours: 10</b> |
| <p>a) Customer expectations of service: Factors influencing customer expectation of service issues involving customer service expectations, gaps model of service quality<br/> b) Customer perception of service: Customer perception, customer satisfaction, service quality, strategies for influencing customer perception.<br/> c) Service recovery: The impact of service failure and recovery, customer responds to service failure. Service recovery strategies, service guarantee.</p> |                  |
| <b>MODULE 5: SERVICE DEVELOPMENT AND DESIGN</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Hours: 10</b> |
| <p>a) Service development and design: Challenges of service design, stages in new service development, service blue printing.<br/> b) Customer defined service standards: Factors necessary for appropriate service standard, customer defined standards.<br/> c) Marketing of Services: Financial service marketing- Insurance, Bank, Mutual funds, Tourism Marketing, Hospital marketing, hotel service marketing.</p>                                                                       |                  |

## ESSENTIAL REFERENCES:

### Suggested Text Books:

1. Service Management, Fitzsimmons and Fitzsimmons, Irwin/McGraw-Hill
2. Services Sector Management An Indian Perspective, C. Bhattacharjee
3. Services Business Management, Dr. Abhay Kulkarni, Himalaya Publication.
4. Zeithaml, V. A., Bitner, M. J., & Gremler, D. D. (2023). *Services marketing: Integrating customer focus across the firm* (8th ed.). McGraw-Hill.
5. Service Operations Management by Johnston, Clark and Shulver, Pearson India, 4th Edition
6. Nargundkar, Rajendra Services Marketing Text and Cases. Tata McGraw Hill.
7. Shanker, Ravi. Services Marketing the Indian Perspective. Excel Books.

### WEB RESOURCES:

1. [https://swayam.gov.in/search\\_courses?searchText=service%20marketing](https://swayam.gov.in/search_courses?searchText=service%20marketing)
2. <https://www.youtube.com/watch?v=5MBEHY7Q0Ls>
3. [https://onlinecourses.nptel.ac.in/e-learning/preview/noc26\\_mg78](https://onlinecourses.nptel.ac.in/e-learning/preview/noc26_mg78)
4. SWAYAM– Government of India Online Learning Platform (Management & Commerce Courses)



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**FIFTH SEMESTER**

**Course Title : SHR508 : PERFORMANCE MANAGEMENT**

**Subject code: 3538**

**Credits : 4**

**Contact Hours : 48**

**Weekly Hours : 4**

**Semester End Examination : 80 marks**

**Internal Assessment : 20 Marks**

**Course objectives:**

This introductory paper intends to:

1. To provide an understanding of the concepts, principles, and practices of Performance Management in organizations.
2. To familiarize students with performance planning, measurement, appraisal methods, and feedback systems.
3. To develop knowledge of contemporary performance management practices, employee engagement, and reward systems.

**Course Outcomes (COs):**

On completion of the course, students will be able to:

1. To get an understanding of different production methods.
2. To explore various layouts followed in manufacturing industries.
3. To help students to understand the importance of effective decision making in the area of production.

**Pedagogy:**

Interactive classroom lectures, Case studies on organizational performance practices , Role plays on performance appraisal interviews , Group discussions, Presentations and seminars , Industry case analysis, Guest lectures by HR professionals & Class room exercise.

**Discipline Specific Course (SHR508)**

**Title of the Paper : PERFORMANCE MANAGEMENT**

|                                                                                                                                                                                                                                                                                                                                                                                                    |                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| <b>MODULE 1: INTRODUCTION</b>                                                                                                                                                                                                                                                                                                                                                                      | <b>Hours: 06</b> |
| Performance Appraisal – Concept, Definition, Philosophy, Nature, Scope purpose, Uses, Benefits, Components, objectives and systems.                                                                                                                                                                                                                                                                |                  |
| <b>MODULE 2: PLANNING PERFORMANCE</b>                                                                                                                                                                                                                                                                                                                                                              | <b>Hours: 12</b> |
| Performance Appraisal– Employer and Employee perspective, performance appraisal versus performance management, Identifying performance dimensions, Goal setting, SMART objectives- KPA's and performance planning, Key Performance Indicators (KPIs), and Objectives and Key Results (OKRs), Performance Appraisal process, Developing an effective appraisal program, Issues in appraisal design. |                  |

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| <b>MODULE 3: PERFORMANCE MEASUREMENT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Hours: 12</b> |
| Methods of Performance Appraisal Methods: Traditional Methods, Modern Methods, Performance Appraisal Feedback: Role, Types and Principles, Levels of Performance Feedback, 360-Degree Appraisal - Pro's and con's of 360 Degree Appraisal, Ethics in Performance Appraisal, Types of Appraisal Interviews and Conducting Appraisal Interviews, Barriers to effective appraisal and overcoming barriers to appraisal,                                                                                                                                                                                         |                  |
| <b>MODULE 4: PERFORMANCE MANAGEMENT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Hours: 10</b> |
| Performance Management- meaning and Importance, Purpose of Performance Management, Role of Line Managers in Performance Management, Employee Engagement & Rewards, Continuous performance management, Digital performance management systems (Remote, Hybrid, Agile). Balanced Scorecard.                                                                                                                                                                                                                                                                                                                    |                  |
| <b>MODULE 5: ISSUES IN PERFORMANCE MANAGEMENT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Hours: 08</b> |
| Contemporary Issues in Performance Management: Challenges in performance management , Biases and errors in performance appraisal, (Remote, Hybrid, Agile), Linking Performance to Pay –A Simple System Using Pay Band, Linking Performance to Total Reward, Challenges of Linking Performance and Reward<br>Emerging Trends and Ethical Issues in Performance Management: Employee engagement and continuous feedback, Performance coaching and development, Technology and analytics in performance management, Ethical and legal issues in performance management, Future trends in performance management |                  |

#### ESSENTIAL REFERENCES:

1. Appa Rao, C., Subba Rao, P., & Prakash, K. (Latest Edition). Performance management. Biztantra/Dreamtech Press.
2. Kohli, A. S., & Deb, T. (2008). Performance management. Oxford University Press.
3. Pulakos, E. D. (2009). Performance management: A new approach for driving business results. Wiley-Blackwell.
4. C. Appa Rao, P. Subba Rao, and K. Prakash, (Latest Edition) , Performance Management, Biztantra/Dreamtech Press

#### WEB RESOURCES:

1. <https://www.cipd.org> - Chartered Institute of Personnel and Development (CIPD) – Performance Management Resources
2. <https://www.shrm.org> - Society for Human Resource Management (SHRM) – Performance Management Resources
3. <https://nptel.ac.in> - NPTEL – Human Resource Management and Organizational Behaviour Courses
4. <https://swayam.gov.in> - SWAYAM – Government of India Online Learning Platform (HRM Courses)
5. <https://us.sagepub.com> - Sage Publications – Human Resource Management and Performance Management Resources



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**FIFTH SEMESTER**

**Course Title : SHR509 : Employee Relations Management**

**Subject code: 3539**

**Credits : 4**

**Contact Hours : 48**

**Weekly Hours : 4**

**Semester End Examination : 80 marks**

**Internal Assessment : 20 Marks**

**Course objectives:**

By the end of this course, students will be able to:

1. To enable the students to understand the nature of employee relations.
2. To help them to understand the various institution & procedures in industrial relations & the dynamics of their functioning.
3. To help them to understand why employees from their organizations & how to manage the employee organizations.

**Course Outcomes (COs):**

- 1) Will be able to ensure the principles of natural justice are followed while conducting a departmental enquiry for indiscipline actions by employees (workers).
- 2) Will be able to remember the important provisions (and interpretations) of employment laws.

**Pedagogy:**

This course will be based on interactive lectures and class activities. students should come to the class after thoroughly reading the assigned portions.

A variety of pedagogical methods such as class lectures, presentations and case analysis, role plays will be used.

**Discipline Specific Course (SHR509)**

**Title of the Paper : Employee Relations Management**

**MODULE 1: INTRODUCTION EMPLOYEE RELATIONS MANAGEMENT**

**Hours: 06**

Introduction, overview of employee Relations Management, Importance of employee Relations Management, objectives of Employee Relation Management, Characteristics, aspirations and concerns of employees in the service sector and workers in the manufacturing sector. Impact of Liberalization, Privatization and Globalization (LPG) on Employee Relations Management, Role of Employee relations in HRM

**MODULE 2: CORE ISSUE OF EMPLOYEE RELATIONS MANAGEMENT**

**Hours: 08**

Issue of ERM in the Manufacturing sector, Transportation sector, IT sector, Hospitality sector, and call centre sector.  
 The concept of working from home- Remote, hybrid and gig work force management. Benefits to employers and employees, related issues and challenges.  
 Importance of Psychological Contract - interest and expectations.  
 The Contract Labor - Relevance and issues, Grievance management system, work place stress management and employee well-being.

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| <b>MODULE 3: INDUSTRIAL RELATIONS MANAGEMENT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Hours: 10</b> |
| <p>The concept of industrial relations- meaning, definition, objectives, the system framework, substance of a sound industrial relations system.</p> <p>Role of different Participants - Management, Trade Union, State and judiciary Constitution of India, and Industrial Relations. Managing Good Industrial Relation - Ten golden rules for good industrial relations, Collective bargaining process, and Role of HR manager in maintaining industry harmony.</p>                                                                                                                                                                                                                                                                                                 |                  |
| <b>MODULE 4: LEGAL FRAMEWORK OF EMPLOYEE RELATIONS IN INDIA</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Hours: 12</b> |
| <p><b>Factories Act, 1948 with 2020 code state level:</b> Important definition, Applicability, Registration, Provisions regarding occupational safety, Health, working conditions, welfare of workers working hours &amp; spread over and overtime for adults, Employment of young person, Annual leave with wages, offence and penalties.</p> <p><b>Employees state Insurance Act, 1948 :</b> objectives, Applicability of the act and scheme, coverage, Rate of contribution of wages, Benefit to employees, authorized deduction compliances, working hours and over time , Bonus as per code of wages 2019, manner and time limit for making payment, POSH 2013(Prevention of Sexual Harassment) at work place.</p>                                               |                  |
| <b>MODULE 5: INDUSTRIAL CONFLICT:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Hours: 12</b> |
| <p>The concept of industrial conflict - meaning, definition, manifestations ,magnitude, causes and consequences of industrial conflict ; management of industrial conflict; Unfair labour practices, industrial relations procedures and methods for resolving disputes - conciliation/mediation, adjudication, voluntary arbitration ,industrial relations machinery-labour courts, tribunals and appellate courts.</p> <p><b>Industrial Disputes Act, 1947:</b> Definitions, Authorities under the act, Notice of changes, Condition of services to remain unchanged, strike and lock-out-its prohibition, Illegal strikes and lock-outs, Lay-off and Retrenchment.</p> <p><b>Code 2020:</b> Working committee, grievance redressed committee, Standing orders.</p> |                  |

## ESSENTIAL REFERENCES:

**Recomenended Resources:** Reference Books: Industrial Relations by C.S.V Raman ,Oxford University Press, New Dehli, Latst Edition.

### References:

1. Elements of Mercantile Law by N.D. Kapoor, sultan chand & sons .
2. Employee Relations Management by P. N. singh, Person Publications.
3. Work organization and employee relations in India call industry, 2006 - library. Oapen. Org centers by Phillip Taylor and peter Bain.
4. Managing employee relations through strategic human resources management: Evidence from two
5. Tata companiens , Debi S. Sain India Journal of Industrial Relations Vol.42,No.2(Oct.2006)

## WEB RESOURCES:

1. [https://www.labour.gov.in/?utm\\_source](https://www.labour.gov.in/?utm_source)
2. [https://www.labour.gov.in/?utm\\_source](https://www.labour.gov.in/?utm_source)
3. [https://labourbureau.gov.in/?utm\\_source](https://labourbureau.gov.in/?utm_source)



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**FIFTH SEMESTER**

**Course Title : SBC510 : EMPLOYABILITY SKILLS**

|                                            |                                       |
|--------------------------------------------|---------------------------------------|
| <b>Subject code: 6532</b>                  | <b>Credits : 2</b>                    |
| <b>Contact Hours : 30</b>                  | <b>Weekly Hours : 2T+2(P)</b>         |
| <b>Semester End Examination : 40 marks</b> | <b>Internal Assessment : 10 Marks</b> |

**Course objectives:**

By the end of this course, students will be able to:

1. To enable the students to understand the nature of employee relations.
2. To help them to understand the various institution & procedures in industrial relations & the dynamics of their functioning.
3. To help them to understand why employees from their organizations & how to manage the employee organizations.

**Course Outcomes (COs):**

1. Develop systematic problem-solving abilities.
2. Enhance verbal and non-verbal reasoning skills.
3. Improve numerical and analytical abilities.
4. Enhance English language and communication skills.

**Pedagogy:**

Classroom lectures, Activities based learning, Practice Questions, Tutorial Classes, Group discussions, Mock Tests, etc,

**Discipline Specific Course (SBC510)**

**Title of the Paper : EMPLOYABILITY SKILLS**

|                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| <b>MODULE 1: GENERAL ORIENTATION ON ALL COMPETITIVE EXAMS</b>                                                                                                                                                                                                                                                                                                                                                                                | <b>Hours: 05</b> |
| Overview of Competitive Exams for Government Recruitment in India - Introduction, Eligibility Criteria, Exam Pattern, Syllabus, and Resources.                                                                                                                                                                                                                                                                                               |                  |
| <b>MODULE 2: QUANTITATIVE APTITUDE</b>                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Hours: 10</b> |
| Number system, HCF & LCM, Ratio and Proportion, Averages, Percentages, Time, Speed and Distance, Profit and Loss, Data Interpretation, Problems based on Simple interest, Compound interest & Clocks.                                                                                                                                                                                                                                        |                  |
| <b>MODULE 3: VERBAL AND NONVERBAL REASONING</b>                                                                                                                                                                                                                                                                                                                                                                                              | <b>Hours: 10</b> |
| Quantitative Reasoning: Data analysis, Data sufficiency, Decision making, coding & decoding, Blood relations, Puzzle tests, Direction sense test, Problems based on Venn Diagram/Syllogisms, Alphabet test, Arithmetical reasoning, Input/Output, Series and Seating arrangements.<br>Non-quantitative Reasoning: Analogy, Water images, mirror images, embedded figures, Completion of Pattern, Paper folding, Figure Formation & Analysis. |                  |
| <b>MODULE 4: ENGLISH LANGUAGE AND COMPREHENSION SOLVING</b>                                                                                                                                                                                                                                                                                                                                                                                  | <b>Hours: 05</b> |
| Vocabulary, English Grammar, Sentence Structure, Spot the Error, Fill in the Blanks, and Comprehension Passages. Resume preparation basics.                                                                                                                                                                                                                                                                                                  |                  |

#### Skill Development Activities:

Various activity-based learning methods such as problem-solving exercises, case studies, role-playing, debates, group discussions, mock tests, and assessments can be conducted, in addition to any other

#### ESSENTIAL REFERENCES:

1. Aggarwal, R. S., (2024, 18th Edition), *Quantitative Aptitude for Competitive Examinations*, S. Chand Publishing.
2. Aggarwal, R. S., (2023, Revised Edition), *A Modern Approach to Verbal & Non-Verbal Reasoning*, S. Chand Publishing.
3. Aggarwal, R. S. (2023, Latest Edition), *Objective General English*. S. Chand Publishing.
4. Arihant Experts, (2024, Latest Edition), *General English for All Competitive Examinations*, Arihant Publications.
5. Rajesh Verma, (2024, 4th Edition), *Fast Track Objective Arithmetic*, Arihant Publications.

#### WEB RESOURCES:

1. <https://free.aicte-india.org/Quantitative-Aptitude-Basics.php> - - AICTE Free Courses – Quantitative Aptitude Basics
2. [https://onlinecourses.nptel.ac.in/noc20\\_hs19/preview](https://onlinecourses.nptel.ac.in/noc20_hs19/preview) - NPTEL – Online Courses on Soft Skills, Communication Skills and Aptitude
3. <https://swayam.gov.in> -SWAYAM – Government of India Online Learning Platform for Skill Development Courses