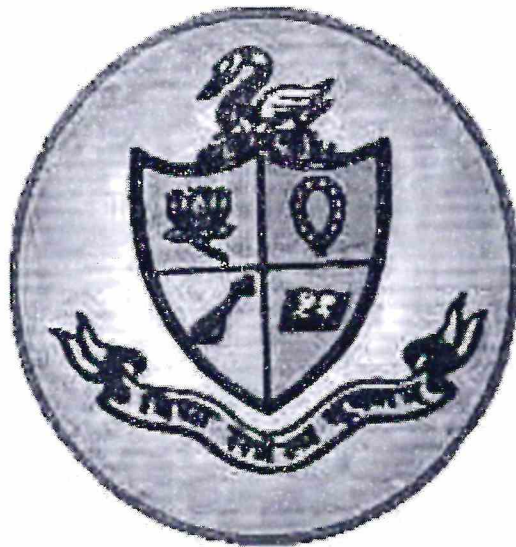


**SYLLABUS FOR  
THE FOUR-YEAR UNDERGRADUATE PROGRAMME  
(FYUGP)**

As per provisions of NEP\_2020 to be implemented from  
academic year 2022 onwards.

**SEMESTER - VI**



**GOVT. DIGVIJAY AUTONOMOUS  
P.G. COLLEGE,  
RAJNANDGAON (C.G.)**

*[Handwritten signatures]*



**GOVT. DIGVIJAY AUTONOMOUS P.G.COLLEGE RAJNANDGAON C.G.**

**SYLLABUS FOR**

**THE FOUR-YEAR UNDERGRADUATE PROGRAMME  
(FYUGP)**

**B.COM. VI SEMESTER**

**2024-25**

Semester	Course	Course Code	Course Name	Credit	Credits	Internal marks	ESE max Marks	Total Marks	Remarks
VI	DSC XVI		INCOME TAX 2	4	4+0+0	20	80	100	
	DSC XVII		ENTERPRENEURSHIP	4	4+0+0	20	80	100	
	DSC XVIII		MANAGEMENT ACCOUNTING -2	4	4+0+0	20	80	100	
	DSE IV		FINANCIAL MARKET OPREATION	4	4+0+0	20	80	100	
				BASIS OF CONSUMER BEHAVIOR					
GE IV			INTERNATIONAL MARKETING	4	4+0+0	20	80	100	
			BUSINESS ETHICS & HUMAN VALUES						
SEC IV			PROJECT CHOSE ONE FROM A POOL	2	2+0	10	40	50	

*Handwritten signatures and initials:*  
A large signature in blue ink, possibly "R. Chandra".  
Other smaller signatures and initials in blue ink, including "A", "M", and "G".  
A handwritten number "57" in the top right corner.

GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)

**FYUGP (CBCS/LOCF Course)**

**Department: - COMMERCE**

Session: 2024-25	Program: B.COM
Semester: VI	Subject: Income Tax 2
Course Type: DSC-XVI	Course Code: .....
Course Title:	Income Tax Law & Accounts 2
Credit: 4	Lecture: 60
M.M. 100 = (ESE 80+IA 20)	Minimum Passing Marks: 40%

Title	Calculus
<b>Course Learning Outcome:</b>	The course aims to impart the learners, knowledge about the use of income tax and other data/information for the purpose of income, tax rate, assessment year etc

Title	Calculus
<b>Program Specific Outcome:</b>	<p><b>P.S.O.-1</b> The students can get the knowledge, skills and attitudes during the end of the B.com degree course.</p> <p><b>P.S.O.- 2</b> By goodness of the preparation, they can turn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on.</p> <p><b>P.S.O.- 3</b> Students will prove themselves in different professional exams like C.A., C S, CMA, MPSC, UPSC. As well as other coerces.</p> <p><b>P.S.O.- 4</b> The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.</p> <p><b>P.S.O.- 5</b> Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.</p>

*[Handwritten signatures and initials in blue ink]*

Units	Lectures	Lectures (15 x 4 = 60)	Credits
I	15	Computation of Total Income and Tax Liability:- Hindu undivided family (HUF), Firm and Non-residents in India.	1
II	15	Tax Management:- Tax deduction at source, Advance payment of Tax, Recovery and Refund of Tax , Rebate and Relief of tax.	1
III	15	Tax Planning:- Tax evasion, Tax Avoidance and Tax Planning Procedure of tax assessment, Preparation of Income Return.	1
IV	15	Tax Administration:- Income tax Authorities, Appeals and Revision, Penalties, Offences and Prosecutions.	1

### Suggested Readings :-

1. Singhania V.K. : Students Guide to Income Tax; Taxmann, Delhi.
2. Prasad, Bha gwati : Income Tax Law & Prective; Wily Publication, New Delhi.
3. Mehrotra H.C. : Income Tax Law & Accounts : Sahitya Bhawan, agra.
4. Girish Ahuja and Ravi Gupta : Systematic approach to income tax : Sahitya Bhawan Publications, New Delhi.
5. Chandra Mahesh and Shukla D.C. : Income Tax Law and Practice; Pragati Publications, New Delhi.
6. R.K. Jain: Income Tax & Law Shatiya Bhawan, Publication, Agra

GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)

**FYUGP (CBCS/LOCF Course)**

**Department: - COMMERCE**

Session: 2024-25	Program: B.COM
Semester: VI	Subject: Entrepreneurship
Course Type: DSC XVII	Course Code: .....
Course Title:	Entrepreneurship
Credit: 4	Lecture: 60
M.M. 100 = (ESE 80+IA 20)	Minimum Passing Marks: 40%

<b>Title</b>	<b>Calculus</b>
<b>Course Learning Outcome:</b>	The course aims to equip the learners to learn entrepreneurial skills so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.

<b>Title</b>	<b>Calculus</b>
<b>Programe Specific Outcome:</b>	<p><b>P.S.O.- 1</b> Discern distinct entrepreneurial traits;</p> <p><b>P.S.O.- 2</b> Identify the parameters to assess opportunities and constraints for new business ideas &amp; Create a Business Plan.</p> <p><b>P.S.O.- 3</b> Develop a business idea by adopting systematic process;</p> <p><b>P.S.O.- 4</b> Design strategies for successful implementation of ideas</p>

Units	Lectures	Lectures (15 x 4 = 60)	Credits
I	15	<b>Unit 1: Introduction</b> Meaning, elements, determinants and importance of entrepreneurship; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship	1
II	15	<b>Unit 2: Entrepreneurship in India</b> Concept & role of business houses; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; family Business-Conflict in family business and its resolution. Initiatives of Government of India to promote entrepreneurship - Start Up India, Mobilizing resources for start-up. Accommodation and utilities; priliminary contracts with vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems. Stand Up India, Make in India, etc.	1
III	15	<b>Unit 3: Entrepreneurship Ecosystem</b> Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of government Institutions, entrepreneur's associations and self-help groups, Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.	1
IV	15	<b>Unit 4: Sources of business ideas and tests of feasibility</b> Significance of writing the business plan proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report; Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions	1

### Suggested Readings :-

Desai, V. (2009). *Dynamics of Entrepreneurial Development and Management*. Mumbai: Himalaya Publishing House.

Dollinger, M. J. (2008). *Entrepreneurship: Strategies and Resources*. New Jersey: Prentice Hall.

Hisrich, R., Peters, M., & Shepherd, D. (2017). *Entrepreneurship*. New York: McGraw Hill Education.

Rao, T. V., & Kuratko, D. F. (2012). *Entrepreneurship: A South Asian Perspective*. Boston: Cengage Learning.

Yadav, V, & Goyal, P. (2015). User innovation and entrepreneurship: case studies from rural India. *Journal of Entrepreneurship & Innovation*, 4(5). Retrieved from <https://link.springer.com/article/10.1186/s13731-015-0018-4>.

*[Handwritten signatures and initials in blue ink]*

GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)

**FYUGP (CBCS/LOCF Course)**

**Department: - COMMERCE**

Session: 2024-25	Program: B.COM
Semester: VI	Subject: Management Accounting 2
Course Type: DSC XVIII	Course Code: .....
Course Title:	Management Accounting 2
Credit: 4	Lecture: 60
M.M. 100 = (ESE 80+IA 20)	Minimum Passing Marks: 40%

Title	Calculus
<b>Course Learning Outcome:</b>	The course aims to impart the learners, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making.

Title	Calculus
<b>Programe Specific Outcome:</b>	<b>P.S.O.-1</b> Compute standard costs and analyse production cost preparing variance report; <b>P.S.O.- 2</b> Analyse cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even technique.

*[Handwritten signatures and initials in blue ink]*

Units	Lectures	Lectures (15 x 4 = 60)	Credits
I	15	Standard Costing :Meaning of standard cost and standard costing; Difference between budgeted cost and standard cost; advantages, limitations and applications of standard costing.	1
II	15	Variance Analysis : Meaning of Variance and Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.	1
III	15	Marginal Costing : Meaning of Variable Costing, Absorption Costing and Marginal Costing; uses of Marginal costing; Cost-Volume-Profit Analysis, Profit/Volume ratio. Break-even analysis - algebraic and graphic methods. Angle of incidence and margin of safety.	1
IV	15	Decision making based on Marginal Cost Analysis Meaning and importance of Limiting/Key factor in budgeting; Decision making based on Marginal Cost Analysis - profitable product mix, Acceptance or Rejection of special/export offers, Make or Buy, Addition or Elimination of a product line, sell or process further, operate or shut down.	1

### Suggested Readings:

- Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J. (2005). *Introduction to Management Accounting*. New Jersey: Pearson Prentice Hall.
- Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2013). *Management Accounting Information for Decision-Making and Strategy Execution*. London: Pearson Education.
- Hilton, R. W., & Platt, D. E. (2011). *Managerial Accounting: Creating Value in a Global Business Environment*. New York: McGraw Hill Education.
- Singh, S. (2016). *Management Accounting*. New Delhi: PHI Learning.
- Goel, R. (2013). *Management Accounting*. Delhi: International Book House Pvt. Ltd.
- Arora, M. N. (2014). *Management Accounting*. New Delhi: Himalaya Publishing House Pvt. Ltd.
- Maheshwari, S. N., & Mittal, S. N. (2017). *Management Accounting-Principles & Practice*. New Delhi: Mahavir Publications.
- Singh, S. K., & Gupta, L. (2010). *Management Accounting–Theory and Practice*. New Delhi: Pinnacle Publishing House.
- Khan, M. Y., & Jain, P. K. (2017). *Management Accounting: Text, Problems and Cases*. New Delhi: Tata McGraw Hill Education.
- Balakrishnan, N., Render, B., & Stair, J. R. M. (2012). *Managerial Decision Modelling with Spreadsheet*. London: Pearson Education.

*[Handwritten signatures and initials in blue ink]*



GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)

**FYUGP (CBCS/LOCF Course)**

Department: - COMMERCE

Session: 2023-24	Program: B.COM
Semester: VI	Subject: Financial Market Operation
Course Type: DSE 4(OPTION)	Course Code: .....
Course Title:	Financial Market Operation
Credit: 4	Lecture: 60
M.M. 100 = (ESE 80+IA 20)	Minimum Passing Marks: 40%

Title	Calculus
<b>Course Learning Outcome:</b>	<ol style="list-style-type: none"> <li>1. Distinguish and explain each from of business;</li> <li>2. Prepare draft of Article of Association &amp; Memorandum of Association for a business;</li> <li>3. Explain principles and functions of management implemented in the Organization;</li> <li>4. Identify and explain the managerial skill used in business;</li> </ol>

Title	Calculus
<b>Programe Specific Outcome:</b>	<p><b>P.S.O.-1</b> The students can get the knowledge, skills and attitudes during the end of the B.com degree course.</p> <p><b>P.S.O.- 2</b> By goodness of the preparation, they can turn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on.</p> <p><b>P.S.O.- 3</b> Students will prove themselves in different professional exams like C.A., C S, CMA, MPSC, UPSC. As well as other coerces.</p> <p><b>P.S.O.- 4</b> The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.</p> <p><b>P.S.O.- 5</b> Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.</p>

*[Handwritten signatures and initials in blue ink]*

Units	Lectures	Lectures (15 x 4 = 60)	Credits
I	15	<b>Financial System:</b> Meaning and significance, Role of finance in an economy, components (instruments, Components etc.) kinds of finance- Rudimentary finance, Role of financial intermediaries, the structure of Indian Financial System.	1
II	15	<b>Money Market:</b> Indian money market's composition and structure ;(a) Acceptance House, (b) Discount house and (c) call money market; Recent trends in Indian money market. <b>Capital Market:</b> Security market – (a) New issue market, (b) Secondary market; Functions and role of stock exchange; listing procedure and legal requirements; Public issue – pricing and marketing; stock exchanges – National Stock Exchange; Bombay stock exchange.	1
III	15	<b>Securities contract and Regulations Act:</b> Main provisions. Investors Protection: Grievances concerning stock exchange dealing and their removal; Grievance cell in stock exchange; SEBI; Company Law Board; Press; Remedy through courts.	1
IV	15	<b>Mutual Fund Operations:</b> Introduction, Schemes of Mutual fund, Return & Tax Relief, AMFI, NAV Calculation. <b>Functionaries on Stock Exchanges:</b> Brokers sub brokers, market makers, jobbers, portfolio consultants, institutional investors and NRIs. <b>Financial Service:</b> Merchant banking – Functions and roles; Credit rating – concept, functions and types.	1

**Suggested Reading :-**

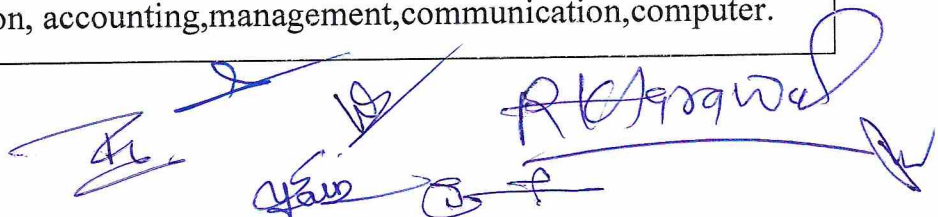
1. Chandler M.V. and Goldfeld S.M.: Economics of money and Banking, Harper and Row, New Delhi.
2. Gupta Suraj B. Monetary Economics; s. chand and Co. New Delhi.
3. Gupta Suraj B. Monetary Planning in India; Oxford, Delhi.
4. Bhole L.M.: Financial Markets and Institutions: Tata McGraw Hill, New Delhi.
5. Hooda R.P.: Indian Securities Market - Investors view point; Excell Books, New Delhi.
6. R.B.I.: Functions and Working.
7. R.B.I.: Report in Currency and Finance.

GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)  
**FYUGP (CBCS/LOCF Course)**  
 Department: - COMMERCE

Session: 2024-25	Program: B.COM
Semester: VI	Subject: <b>Basic of Consumer Behaviour</b>
Course Type: DSE -IV (Option)	Course Code: .....
Course Title:	Basic of Consumer Behaviour
Credit: 4	Lecture: 60
M.M. 100 = (ESE 80+IA 20)	Minimum Passing Marks: 40%

Title	Calculus
<b>Course Learning Outcome:</b>	: After completing the course, the learners will be able to: 1. know the concept of consumer, consumer buying process, consumer dissatisfaction and consumer markets and their related formats; 2. learn about consumer rights and various standards for consumer protection in India; 3. learn about consumer protection available under various laws; 4. analyse the role of industry regulators in consumer protection

Title	Calculus
<b>Programe Specific Outcome:</b>	<p><b>P.S.O.-1</b> The students can get the knowledge, skills and attitudes during the end of the B.com degree course.</p> <p><b>P.S.O.- 2</b> By goodness of the preparation, they can turn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on.</p> <p><b>P.S.O.- 3</b> Students will prove themselves in different professional exams like C.A., C S, CMA, MPSC, UPSC. As well as other coerces.</p> <p><b>P.S.O.- 4</b> The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.</p> <p><b>P.S.O.- 5</b> Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.</p>



Units	Lectures	Lectures (15 x 4 = 60)	Credits
I	15	Concept of Consumer, Consumer buying process and Post-Purchase behaviour, Factors affecting voicing of consumer grievances, Alternatives available to Dissatisfied Consumers: Private action and Public Action;	1
II	15	Consumer Protection Law : Organisational set-up under the Consumer Protection Act 1986, Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law. Procedure for filing and hearing of a complaint; Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.	1
III	15	Consumer Protection in India:- Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, unfair trade practice, restrictive trade practice. Voluntary and Mandatory standards; Indian Standards Mark (ISI), Ag-mark, Telecommunication: TRAI; Food Products: FSSAI; Advertising Standard Council of India; Real Estate Regulatory Authority.	1
IV	15	Contemporary Issues in Consumer Affairs Evolution of Consumer Movement in India, Formation of consumer organisations and their role in consumer protection , National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.	1

### Suggested Readings:

- Khanna, S. R., Hanspal, S., Kapoor, S., & Awasthi, H. K. (2007). Consumer Affairs. Hyderabad: Orient Blackswan.
- Choudhary, R. N. P. (2005). Consumer Protection Law Provisions and Procedure. New Delhi: Deep & Deep Publications Pvt. Ltd.
- Ganesan, G., & Sumathy, M. (2012). Globalisation and Consumerism: Issues and Challenges. New Delhi: Regal Publications.
- Girimaji, P. (1999). Consumer Right for Everyone. New Delhi: Penguin Books India.
- Kapoor, S. (2019). Consumer Affairs and Customer Care. Delhi: Galgotia Publishing Company.
- Lerner, A. P. (1972). The Economics and Politics of Consumer Sovereignty. The American Economic Review, 62(1), 258-266.
- Misra, S. & Chadah, S. (2012). Consumer Protection in India: Issues and Concerns. New Delhi: Indian Institute of Public Administration.
- Rajyalaxmi, R. (2012). Consumer is King. Prayagraj: Uttar Pradesh: Universal Law Publishing Company.
- Persky, J. (1993). Consumer Sovereignty and the Discipline of the Market. Revue Européenne Des Sciences Sociales, 31(96), 13-28.
- The Consumer Protection Act, 1986 and its later versions



GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)

**FYUGP (CBCS/LOCF Course)**

Department: - COMMERCE

Session: 2024-25	Program: B.COM
Semester: VI	INTERNATIONAL MARKETING
Course Type: GE (Option)IV	Course Code: .....
Course Title:	INTERNATIONAL MARKETING
Credit: 4	Lecture: 60
M.M. 100 = (ESE 80+IA 20)	Minimum Passing Marks: 40%

Title	Calculus
<b>Course Learning Outcome:</b>	The course aims to equip the learners to learn business Marketing skills so that they are inspired to look at marketing as a viable, lucrative, and preferred option of professional business life.

Title	Calculus
<b>Programe Specific Outcome:</b>	<p><b>P.S.O.-1</b> The students can get the knowledge, skills and attitudes during the end of the B.com degree course.</p> <p><b>P.S.O.- 2</b> By goodness of the preparation, they can turn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on.</p> <p><b>P.S.O.- 3</b> Students will prove themselves in different professional exams like C.A., C S, CMA, MPSC, UPSC. As well as other coerces.</p> <p><b>P.S.O.- 4</b> The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.</p> <p><b>P.S.O.- 5</b> Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.</p>

*[Handwritten signatures and initials in blue ink]*

Units	Lectures	Lectures (15 x 4 = 60)	Credits
I	15	<b>Unit 1: Introduction</b> 1.International marketing(definition nature and scope domestic marketing vs international marketing) 2.International marketing environment : External and internal 3. Identifying and selecting foreign market	1
II	15	<b>Unit 2: Foreign market entry</b> 1.Foreign market entry mode decision 2.Product planning for international market 3. Product designing and standardization Vs adoption 4. Labeling , quality issue and after sales service	1
III	15	<b>Unit 3: International Pricing</b> 1.International pricing(factor influencing international price and pricing process and methods) 2.International condition are terms of payment 3.International distribution: distribution channels and logistics dicission 4.selection and appointment of foreign sales agent	1
IV	15	<b>Unit 4: Export policies in India</b> 1.Export policies and practices in India 2.Export finance 3.personal selling: trades and exhibition 4.Trends in India's foreign trends	1

**Suggested Readings:**

Sahitya bhavan publication  
 International Marketing-Dr. S.C. jain

*[Handwritten signatures and initials in blue ink]*

GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)

**FYUGP (CBCS/LOCF Course)**

Department: - COMMERCE

Session: 2024-25	Program: B.COM
Semester: VI	Subject: BUSINESS ETHICS AND HUMAN VALUES
Course Type: GE IV(OPTION)	Course Code: .....
Course Title:	BUSINESS ETHICS AND HUMAN VALUES
Credit: 4	Lecture: 60
M.M. 100 = (ESE 80+IA 20)	Minimum Passing Marks: 40%

Title	Calculus
<b>Course Learning Outcome:</b>	The course aims to develop in learners an understanding of the concept of Business Ethics & Human Values and its application in business decision making using sustainable business practices. Learning outcomes: After completion of this course, learners will be able to:

Title	Calculus
<b>Program Specific Outcome:</b>	<p><b>P.S.O.-1</b> The students can get the knowledge, skills and attitudes during the end of the B.com degree course.</p> <p><b>P.S.O.- 2</b> By goodness of the preparation, they can turn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on.</p> <p><b>P.S.O.- 3</b> Students will prove themselves in different professional exams like C.A., C S, CMA, MPSC, UPSC. As well as other coeres.</p> <p><b>P.S.O.- 4</b> The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.</p> <p><b>P.S.O.- 5</b> Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.</p>

*[Handwritten signatures and initials in blue ink]*

Units	Lectures	Lectures (15 x 4 = 60)	Credits
I	15	Introduction : Business Ethics: Meaning, Importance; Business Ethics in Different Organisational contexts; Sustainability: A Goal for Business Ethics; Approaches and Practices of Business Ethics; Ethical Decision Making and Decision-Making Process, Relevance of Ethics and Values in Business; Codes of Ethics; Ethical Behaviour of Manager. Ethical theories: Normative and descriptive ethical theories.	1
II	15	Business Ethics Management : Management process and ethics, Ethos of Vedanta in management, Hierarchism as an organisational value, Business Ethics & Cultural Ethos; role of various agencies in ensuring ethics in corporation; Setting standards of ethical behaviour; Managing stakeholder relations; Assessing ethical performance; Organizing for Business Ethics Management.	1
III	15	Human Values & Business : Meaning of Human Values; Formation of Values: Socialization; Types of Values: Societal Values, Aesthetic Values, Organisational Values, Spiritual Values; Value Crisis in Management; concept of knowledge management and wisdom management, wisdom-based management. Concept of Karma and its kinds: Karma Yoga, Nishkam Karma, and Sakam Karma	1
IV	15	Moral Issues in Business : Implications of moral issues in different functional areas of business (finance, HR, and marketing). Whistle blowing; Marketing truth and advertising: Manipulation and coercion, Corporate disclosure, Insider trading; Equal employment opportunity, Affirmative action, Preferential hiring; Consumerism; Environmental protection.	1

### Suggested Readings:

- Banerjee, S. B. (2007). Corporate Social Responsibility: The Good, The Bad and The Ugly. Cheltenham: Edward Elgar Publishing.
- Kumar, S. (2010). Corporate Governance. Oxford, England: Oxford University Press.
- Monks, R. A. G., & Minow, N. (2011). Corporate Governance, New Jersey: John Wiley and Sons.
- Sherlekar, S. A. (2009). Ethics in Management. New Delhi: Himalaya Publishing House.
- Vveinhardt, J., & Gulbovaite, E. (2015). Expert evaluation of diagnostic instrument for personal and organizational value congruence. Journal of Business Ethics, 136(3), 481–501.
- Werther, W. B., & Chandler, D. B. (2011). Strategic corporate social responsibility. California: Sage Publications Inc.

Note: Learners are advised to use latest edition of text books.