

Semester IV					
Semester No.	Course Code	Type of Course	Course Title	Credits	Hours/Week
4	MJ-251-BT	Major Mandatory 9	Financial Management: Business Taxation	4	4

Course Objectives	
1	To develop conceptual understanding about the Income Tax Act, 1961 and its fundamental concept and principles.
2	To enable students to understand and compute income under different heads of income.
3	To equip students with practical skills for calculating Gross Total Income and Net Taxable Income.
4	To familiarize students with the process of online ITR filing.

Course Outcome	
CO1	Students will be able to explain key concepts, principles and provisions of the Income Tax Act, 1961.
CO2	Students will accurately compute taxable income under various heads of income.
CO3	Students will be able to calculate Gross Total Income, Net Taxable Income, and Tax Liability.
CO4	Students will independently file Income Tax Returns online.

Unit	Title and Contents	No. of Lecture Hours
1	<p><b>Introduction to Income Tax Act 1961 and Important Concept under the Act:</b></p> <p><b>Tax:</b> Meaning, concept and objectives</p> <p><b>Income Tax Act -1961-</b> Concepts, Meaning and Definitions, Indian Tax System, Direct Tax and Indirect Tax, Difference between Direct Tax and Indirect Tax, canon of taxation, Residential status &amp; tax incidence, Income exempt from tax.</p> <p><b>Definitions:</b> Income, Person, Assessee, Deemed Assessee, Assessment year, Pervious year, Agricultural Income, Exempted Income, Gross Total Income (GTI), Total Taxable Income (TTI), Residential Status of an Assessee, PAN, TAN, Recent reforms in Direct Tax</p>	10

2	<p><b>Heads of Income and Computation of Income under various Heads</b></p> <p><b>I. Income from Salary:</b> Concept of Salary, features, Components of salary, Allowances- fully taxable, partially taxable, fully exempted, Perquisites and their valuation, provident fund and its tax treatment, standard deductions, Computation of Income from salary <b>(Theory and Simple Problems)</b></p> <p><b>II. Income from House Property:</b> Meaning, Basis of chargeability, Gross Annual Value, Net Annual Value, Types of property- Self occupied, let out, and deemed to be let out property, municipal tax, unrealized rent, arrears in rent, vacancy period, Deductions u/s 24 <b>(Theory and Simple Problems)</b></p> <p><b>III. Income from Profits and Gains of Business and Professions:</b> Definition of business, profession, vocation, Income not taxable under the head Profits and gains of business or profession, Expenditures allowed and not allowed as deduction, Depreciation</p> <p>Methods of accounting <b>(Theory and Simple Problems)</b></p> <p><b>IV. Income from Capital Gains:</b> Meaning, Chargeability-definitions- Capital assets, transfer, cost of acquisition, Cost of Improvement, Short term and long-term capital gains and capital assets, cost inflation Index, Deductions allowed. <b>(Theory only)</b></p> <p><b>V. Income from Other Sources:</b> Meaning, Chargeability Method of accounting, deductions, Amounts not deductible. <b>(Theory only)</b></p>	30
3	<p><b>Computation of Gross Total Income and Net Taxable Income: Gross total Income - Deductions u/s-80C, 80CCC to 80 U – Total Taxable Income, Income Tax calculation of Individual - (Rates/slabs applicable for respective Assessment year), Education cess and higher education cess, surcharge, Difference between old tax regime and new tax regime (calculation of tax payable as per old regime) Computation of Total Taxable Income <b>(Simple Problems on old tax regime only)</b></b></p>	12
4	<p><b>Filing Online ITR and Other Important aspects of Income Tax Act 1961:</b> Due dates of filing return, E-filing of Income Tax Return (ITR), Types of ITR, (ITR-1 to ITR-5) and forms used (Form-16 &amp; Form 26AS), advance tax, TDS (Tax deducted at source), Types of Assessment, AIR (Annual Information Return), SFT (Specified Financial Transactions), Tax Collection at Sources (TCS), Methods of Payment of Tax, <b>(Theory Only)</b></p>	08

**Reference Material:****Reference Books:**

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Indian Income Tax	Dr. Vinod Singhania	Taxmann Publication. www. taxmann.com	New Delhi
2	Income Tax	Dr. Girish Ahuja and Dr. Ravi Gupta	Wolters kluwer	New Delhi
3	Income Tax Act	Shri. R. N. Lakhotia	Vision books	New Delhi
4	Indian Income Tax Act	Dr. H.C. Melhrotra, Dr. S.P Goyal	Sahitya Bhavan publication	Agra
5	Income Tax	T.N. Manoharn and G R. H	Snow white	New Delhi
6	Student guide to Income Tax	Dr. Vinod Singhania	Taxmann Publication www.taxmann.co	New Delhi
7	Students' Guide to Income Tax (Latest Edition)	Singhania, V.K. & Monica Singhania	Taxmann Publications	New Delhi
8	Income Tax Law & Practice	Mehrotra, H.C. & Dr. S.P. Goyal	Sahitya Bhawan Publications	Agra
9	Direct Taxes: Law & Practice	Girish Ahuja & Ravi Gupta	Bharat Law House	Jaipur
10	Direct Tax Laws: A Complete Guide	Dr. Vinod Singhania	Taxmann Publications	New Delhi

**SWAYAM /NPTEL Courses and Links:**

1. DIRECT TAX - LAWS AND PRACTICE by Prof. (Dr.) Subhrangshu Sekhar Sarkar

[https://onlinecourses.swayam2.ac.in/cec26\\_cm07/preview](https://onlinecourses.swayam2.ac.in/cec26_cm07/preview)

2. BCOC-136 Income Tax Law and Practice by Dr. Madhulika P. Sarkar

[https://onlinecourses.swayam2.ac.in/nou25\\_cm18/preview](https://onlinecourses.swayam2.ac.in/nou25_cm18/preview)

3. Income Tax Law and Practice By Prof. Lal Baboo Jaiswal

[https://onlinecourses.swayam2.ac.in/ini26\\_cm03/preview](https://onlinecourses.swayam2.ac.in/ini26_cm03/preview)

4. Income Tax-I By Dr. Asiya Chaudhary

[https://onlinecourses.swayam2.ac.in/ini26\\_cm06/preview](https://onlinecourses.swayam2.ac.in/ini26_cm06/preview)

### Guidelines on Teaching Methodology:

Teaching Hours Theory + Tutorials /Project Practical –as applicable	Innovative methods to be used	Expected Outcome
<b>Unit No. 1.</b> 10 hours	The Income Tax Act, 1961 Documents, Government updates, Financial Act documents, Various Article review, research paper Online videos on The Income Tax Act, 1961	To help students understand the concept of income and income tax, and to familiarize them with tax provisions and tax liability that contribute to national development.
<b>Unit No. 2.</b> 30 hours	Use of e- contents, online lectures and quiz, PowerPoint Presentations, Article review, research Paper Lectures of experts available on Online videos, SWAYAM- MOOCS and other digital platforms.	To understand the procedure for computing income under various heads of income and determining the tax payable on such income.
<b>Unit No. 3.</b> 12 hours	Use of e- contents, online lectures and quiz, PowerPoint Presentations, Article review, research Paper Lectures of experts available on Online videos, SWAYAM- MOOCS and other digital platforms.	To enable students to learn how to compute an individual's total income and determine the corresponding tax liability.
<b>Unit No. 4.</b> 8 hours	Practical demonstration on how to fill ITR on income tax website, Use of e- contents, online lectures and online income tax website view Lectures of experts available on Online videos, SWAYAM- MOOCS and other digital platforms. web site review	To equip students with knowledge of important e-filing deadlines and the latest amendments in income tax laws.

Other Learning Material E- Resource:

Question Paper Pattern:

**Evaluation: Internal and External:**

Unit No.	Internal Evaluation (30 Marks)	External Evaluation (70 Marks)
1	<b>Internal Assessment 30 Marks</b> which may include Assignments/Tutorials, Oral Examination, Offline Quiz, Open Book Test, Online demonstration of ITR	Students will have to appear for university written examination based on Theory and Numerical

<b>Q. No.</b>	<b>Question</b>	<b>Marks</b>
1 A	Multiple Choice Question (MCQ)	5 Marks
1 B	Match the Pairs	5 Marks
2	Theory Question based on all units	10 Marks
	<b>OR</b>	
2	Theory Question based on all units	10 Marks
3	Numerical Problem on Income from profit or gain from Business or Profession	12 Marks
	<b>OR</b>	
3	Numerical Problem on Income from Salary	12 Marks
4	Numerical Problem on Income from House Property	08 Marks
5	Numerical Problem on Total Taxable Income	15 Marks
6	Short Notes (Any three out of five)	15 Marks
	<b>Total Marks</b>	<b>70 Marks</b>

**Note: Simple Numerical problems only**

Semester IV					
Semester No.	Course Code	Type of Course	Course Title	Credits	Hours/Week
4	MJ-252-BF	Major Mandatory 10	Financial Management: Banking and Finance	4	4

### Course Objectives

1	To enable students to understand the origin, evolution, meaning, and definition of banking, and to gain knowledge of the structure and development of the Indian banking system.
2	To familiarize students with the primary, secondary, agency, and utility functions of banks, and to provide an understanding of various banking products, account types, loans, cards, and electronic banking services.
3	To develop an understanding of banker–customer relationships, essential banking procedures (KYC, account operations, loan appraisal), and to explain banking regulations, including RBI’s role, monetary policy, credit creation, NPAs, and credit control measures.
4	To equip students with knowledge of digital banking concepts, core banking solutions, mobile and internet banking, digital payment systems, and cybersecurity practices essential for safe and secure banking transactions.

### Course Outcome

CO1	Demonstrate a clear understanding of the origin, evolution, and structure of the Indian banking system, along with foundational banking concepts.
CO2	Identify, explain, and interpret the functions of banks, various banking products and services, and evaluate their contribution to economic development.
CO3	Analyze key banking operations, the banker–customer relationship, regulatory frameworks, and the processes of credit creation and credit control.
CO4	Evaluate emerging digital banking trends, including mobile and internet banking, and apply essential cybersecurity practices while understanding the benefits of ICT-enabled banking services.

Unit	Title and Contents	No. of Lecture Hours
1.	Introduction to Banking 1.1 Origin & Evolution of Banking <ul style="list-style-type: none"> <li>Meaning, definition of bank</li> </ul>	

	<ul style="list-style-type: none"> <li>• Evolution &amp; development of banking in India</li> </ul> <p>1.2 Structure of Indian Banking System</p> <ul style="list-style-type: none"> <li>• Scheduled &amp; Non-scheduled banks</li> <li>• Public, Private, Foreign, Regional Rural Banks</li> </ul> <p>Cooperative banks, Development Banks, Small Finance Banks (SFBs), Payment Banks, Investment Banks, Central Bank.</p>	<b>15</b>
<b>2.</b>	<p>Functions of Banks</p> <p>2.1 Functions of Banks</p> <ul style="list-style-type: none"> <li>• Primary, Secondary &amp; General utility functions</li> <li>• Agency functions</li> <li>• Role of banks in economic development.</li> </ul> <p>2.2 Banking Products &amp; Services</p> <ul style="list-style-type: none"> <li>• Types of accounts Savings Bank Account (SB Account), Current Account (CA Account), Fixed Deposit Account (FD), Recurring Deposit Account (RD),</li> <li>• Loans &amp; advances –personal, business, agricultural</li> <li>• Cards: debit, credit, prepaid</li> <li>• E-banking, Mobile banking, Internet banking</li> </ul>	<b>20</b>
<b>3</b>	<p>Banking Operations &amp; Regulation</p> <p>3.1 Banker–Customer Relationship</p> <ul style="list-style-type: none"> <li>• Types, obligations &amp; rights of banker and customer</li> </ul> <p>3.2 Banking Procedures</p> <ul style="list-style-type: none"> <li>• KYC norms, opening &amp; closing accounts Loan appraisal and documentation</li> <li>• Cash management &amp; clearing system</li> <li>• NPA–meaning, classification &amp; recovery</li> </ul> <p>3.3 Banking Regulation</p> <ul style="list-style-type: none"> <li>• Role and functions of RBI</li> <li>• Monetary Policy-Objectives and Instruments</li> <li>• Credit Creation by the Bank-Basis of Credit creation</li> <li>• Limitations of credit creation –Principles of Credit Assessment</li> <li>• Credit Control Measures-Qualitative and Quantitative credit control, CRR, SLR, Repo, Reverse Repo</li> </ul> <p>Priority sector lending</p>	<b>15</b>
<b>4</b>	<p>Recent Trends in Banking</p> <p>4.1 Digital Banking–Concept&amp; Evolution</p> <ul style="list-style-type: none"> <li>• Meaning of digital banking</li> <li>• Transition from traditional to digital modes</li> <li>• Benefits to banks &amp; customers</li> <li>• Green banking</li> <li>• Core Banking Solutions (CBS)</li> <li>• Concept of “Anytime Anywhere Banking”</li> <li>• Features &amp; advantages</li> </ul> <p>4.3 Mobile Banking &amp; Internet Banking</p> <ul style="list-style-type: none"> <li>• Types of services</li> <li>• Advantages &amp; security measures</li> <li>• Mobile wallets (Paytm, Google Pay, Phone Pe)</li> </ul> <p>4.4 Cyber Security tips for prevention from cyber attacks</p> <ul style="list-style-type: none"> <li>• Secure use of ATM</li> <li>• Using mobile notification for security</li> <li>• Secure way of swiping credit/debit cards</li> </ul>	<b>10</b>

	<ul style="list-style-type: none"> <li>• Always check for transaction receipt</li> <li>• PIN change – Newly received credit/debit card</li> </ul> Secure way of swiping credit/debit cards etc.	
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**Reference Material:**

**Reference Books:**

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Banking & Financial Services	Dr. Mukund Sharma	Himalaya Publishing House	New Delhi Mumbai
2	Principles & Practices of Banking	Indian Institute of Banking & Finance (IIBF)	McMillan	
3	Money, Banking, and Financial Markets	Frederic S. Mishkin	Pearson	
4	Banking & Financial System	B. Santhanam	Margham Publication	New Delhi
5	Indian Financial System	Bharati Pathak	Pearson	
6	Banking & Financial Services	Dr. R. Murugesan Dr. M. Indhumathi R. Mohan Raj	Thakur Publication	Chennai
7	Banking & Finance	K C Shekhar & Lakshmi Shekhar	S Chand and Company Ltd	Mumbai
8	Banking and Finance	Aruna Arora Seema Nashier Rana	Mc Graw Hill Education	Delhi

**Other Learning Material E- Resource:**

<https://www.investopedia.com/terms/f/finance.asp>

[https://onlinecourses.swayam2.ac.in/cec22\\_mg14/](https://onlinecourses.swayam2.ac.in/cec22_mg14/)

### Guidelines on Teaching Methodology:

Teaching Hours Theory + Tutorials /Project Practical	Innovative methods to be used	Expected Outcome
<b>Unit 1-15 Hours</b>	<ol style="list-style-type: none"> <li>1. Use interactive teaching methods like discussions and simple stories.</li> <li>2. Show videos/flowcharts on types of banks.</li> <li>3. Students share personal experiences with banking services.</li> </ol>	<ul style="list-style-type: none"> <li>• Students understand evolution and structure of Indian banking.</li> <li>• Clear understanding of types of banks and their functions.</li> <li>• Improved interest and practical awareness of basic banking.</li> </ul>
<b>Unit 2 -20 Hours</b>	<ol style="list-style-type: none"> <li>1. Demonstrate banking forms (SB, CA, FD, RD).</li> <li>2. Give small field assignment to visit a bank website.</li> <li>3. Conduct role-play on opening accounts/loan application.</li> <li>4. Use demo videos for ATM, UPI, credit/debit card usage.</li> </ol>	<ul style="list-style-type: none"> <li>• Students understand banking products and services.</li> <li>• Practical knowledge of account types and loan procedures.</li> <li>• Ability to differentiate personal, business and agricultural loans.</li> <li>• Better understanding of e-banking and digital payments.</li> </ul>
<b>Unit 3 -15 Hours</b>	<ol style="list-style-type: none"> <li>1. Use examples/case studies for banker–customer relationship and NPA.</li> <li>2. Demonstrate KYC procedure with sample documents.</li> <li>3. Show flowcharts for RBI functions and credit control tools.</li> <li>4. Conduct activity on identifying risk in banking operations.</li> </ol>	<p>Students understand rights and responsibilities of banker and customer.</p> <ul style="list-style-type: none"> <li>• Awareness of banking procedures and compliance.</li> <li>• Clear understanding of RBI regulations and monetary policy.</li> <li>• Improved analytical and problem-solving skills.</li> </ul>
<b>Unit 4 – 10 Hours</b>	<ol style="list-style-type: none"> <li>1. Demonstrate digital banking apps using screenshots/videos.</li> <li>2. Students search and present recent banking trends.</li> <li>3. Provide hands-on demo of mobile banking features.</li> <li>4. Conduct quiz on cyber security and safe banking practices.</li> </ol>	<ul style="list-style-type: none"> <li>• Students understand digital banking tools and platforms.</li> <li>• Awareness of modern tools like UPI, mobile wallets, CBS.</li> <li>• Practical familiarity with “Anytime Anywhere Banking”.</li> <li>• Awareness of cyber-safety and secure online transactions.</li> </ul>

Question Paper Pattern:

Q. No.	Compulsory / Choice	Nature of Question	Marks	Total Marks
1	Compulsory Question	Objective Type Questions: Multiple Choice Questions	5	20 Marks
		Match the Pairs	5	
		State True or False	5	
		Answer in one sentence (five)	5	
2	Solve any 3 out of 5	Long Answer Question	3*10 Marks	30 Marks
3	Solve any 4 out of 6	Short Notes	4*5 Marks	20 Marks
	Total			70 Marks

Semester IV					
Semester No.	Course Code	Type of Course	Course Title	Credits	Hours/Week
4	MJ-251-UIED	Minor	Start-Up Innovation and Entrepreneurship Development	4	4

Course Objectives	
1	Understand the fundamentals of innovation and entrepreneurship, including concepts, types, characteristics, and the role of entrepreneurship in economic development.
2	Develop skills for opportunity identification, business model creation, and business planning required for start-up establishment.
3	Analyze financial requirements, funding sources, budgeting, and risk management essential for managing a new venture.
4	Apply management tools and digital technologies for effective growth, innovation, and sustainability of start-ups.
5	Evaluate and manage challenges faced by entrepreneurs, especially women entrepreneurs, by understanding legal, ethical, and institutional frameworks.
6	Create innovative entrepreneurial solutions, business plans, and growth strategies for emerging ventures.

Course Outcome	
CO1	Students will recall and define basic concepts such as entrepreneurship, enterprise, innovation, types of entrepreneurs, start-up ecosystem, and government policies.
CO2	Students will explain the differences between entrepreneur & intrapreneur, importance of innovation, challenges faced by entrepreneurs, and the role of entrepreneurship in economic development.
CO3	Students will apply concepts of idea generation, market research, feasibility analysis, business model canvas, and business planning to real start-up situations.
CO4	Students will analyze financial needs, funding options, budgeting, working capital, cash flow, costing, and risk factors for new ventures.
CO5	Students will evaluate government schemes, legal & ethical issues (including those specific to women entrepreneurs), and assess case studies of successful women entrepreneurs.
CO6	Students will create strategies for innovation, start-up scaling, marketing, digital adoption, leadership development, and sustainability, including exit strategies.

Unit	Title and Contents	No. of Lecture Hours
1.	<b>Fundamentals of Innovation and Entrepreneurship</b> 1.1 Concept and Meaning of Entrepreneurship 1.2 Concept and Meaning of Enterprise difference between Intrapreneurship and entrepreneur 1.3 Characteristics and Types of Entrepreneurs	15

	<p>challenges faced by entrepreneurs</p> <p>1.4 Innovation: Meaning, Types, and Importance</p> <p>1.5 Start-Up Ecosystem: Components and Stakeholders</p> <p>1.6 Entrepreneurial Mindset and Creativity</p> <p>1.7 Role of Entrepreneurship in Economic Development</p> <p>1.8 Government Policies and Institutional Support for Start-Ups (State and central government initiatives)</p>	
<b>2.</b>	<p><b>Start-Up Creation and Business Planning</b></p> <p>2.1 Idea Generation and Opportunity Identification</p> <p>2.2 Market Research and Feasibility Analysis</p> <p>2.3 Business Model Development (Business Model Canvas)</p> <p>2.4 Preparing a Business Plan</p> <p>2.5 Legal Structure and Registration of Start-Ups</p> <p>2.6 Intellectual Property Rights (IPR): Patents, Trademarks, Copyrights</p> <p>2.7 Lean Start-Up Methodology and MVP (Minimum Viable Product)</p>	<b>15</b>
<b>3</b>	<p><b>Start-Up Finance and Resource Management</b></p> <p>3.1 Sources of Finance for Start-Ups (Bootstrapping, Banks, NBFCs)</p> <p>3.2 Venture Capital, Angel Investment, and Crowd-Funding</p> <p>3.3 Financial Planning and Budgeting for Start-Ups</p> <p>3.4 Working Capital and Cash Flow Management</p> <p>3.5 Costing, Pricing, and Break-Even Analysis</p> <p>3.6 Risk Management and Insurance for Start-Ups</p> <p>3.7 Government Schemes and Funding Support (Startup India, MSME, SIDBI, etc.)</p> <p>3.8 Legal and Ethical Issues Faced by Women Entrepreneurs</p> <p>3.9 Case Studies of Successful Women Entrepreneurs</p>	<b>15</b>
<b>4</b>	<p><b>Managing Growth, Innovation, and Sustainability</b></p> <p>4.1 Scaling Up Strategies for Start-Ups</p> <p>4.2 Innovation Management and Technology Adoption</p> <p>4.3 Marketing Strategies for New Ventures</p> <p>4.4 Leadership, Team Building, and HR Management</p> <p>4.5 Digital Tools for Start-Up Growth (Social Media, Analytics, CRM)</p> <p>4.6 Ethics, Social Responsibility, and Sustainable Entrepreneurship</p> <p>4.7 Exit Strategies: Mergers, Acquisitions, IPOs, and Succession Planning</p>	<b>15</b>

**Reference Material:**

**Reference Books:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
1	Innovation and Entrepreneurship	Peter F. Drucker	Harper Business	New York
2	Entrepreneurship Development	S. S. Khanka	S. Chand Publishing	New Delhi
3	Start-up Nation: The Story of Israel's Economic Miracle	Dan Senor & Saul Singer	Twelve Books	New York

4	Strategy	Sudipta K. Nanda & Tapan K. Lenka	(Himalaya Publishing) Himalaya Publishing House	India
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#### Other Learning Material E- Resource:

Course Name	What you learn / Why useful	Link
<b>Entrepreneurship</b> — via IIT Madras	Overview of entrepreneurship: fundamentals, value creation, business growth & sustainability — a good foundation course for BBA-level students. NPTEL Online Courses+1	Enroll / Preview Course NPTEL Online Courses
<b>Entrepreneurship Management</b> - via SWAYAM	Covers market opportunity analysis, project formulation, financial & HR management, leadership — useful for building & managing new ventures. Swayam+1	Enroll / Preview Course Swayam
<b>Entrepreneurship and Start-ups</b> — via SWAYAM	Focus on start-up ecosystem, ideation, business model development, financial planning and scaling strategies — directly aligned to start-up development. Swayam	Enroll / Preview Course Swayam
<b>Innovation, Business Models and Entrepreneurship</b> — (via NPTEL / SWAYAM)	Emphasis on innovation, business model design, incubation, IPR, and modern entrepreneurship practices — very relevant if you want to focus on innovation-driven start-ups. NPTEL Online Courses+2NPTEL+2	Enroll / Preview Course NPTEL Online Courses
<b>Entrepreneurship: Do your Venture</b> — by IIMB on SWAYAM	More practical, hands-on course: idea testing, lean-model canvas, venture launch — good if you want actionable, start-up-oriented training. Swayam	Enroll / Preview Course Swayam
<b>Innovation Driven Entrepreneurship</b> — via SWAYAM	Focus on converting innovative ideas into ventures; good for those interested in tech/social-innovation start-ups. Swayam	Enroll / Preview Course Swayam
<b>Entrepreneurship Skills and Digital Marketing Strategies</b> — via SWAYAM	Covers entrepreneurship basics + digital marketing tools — useful for modern start-ups that will rely on online presence/marketing. Swayam	Enroll / Preview Course Swayam

### Guidelines on Teaching Methodology:

Teaching Hours (Theory + Project)	Innovative Methods to be Used	Expected Outcome
Unit I – 15hrs	<ol style="list-style-type: none"> <li>1. Show inspirational videos of successful Indian start-ups (e.g., Ola, Zomato, Boat).</li> <li>2. Conduct brainstorming sessions on business ideas based on local problems.</li> <li>3. Use simple charts to explain types of entrepreneurs and start-up ecosystem components.</li> <li>4. Invite a local entrepreneur to share their start-up journey and challenges.</li> <li>5. Organize short group discussions on “Why start-ups fail?”</li> </ol>	<ol style="list-style-type: none"> <li>1. Students understand basic concepts of entrepreneurship and innovation.</li> <li>2. Students gain clarity on the Indian start-up ecosystem and support institutions.</li> <li>3. Students develop interest in creating business ideas based on real-life problems.</li> <li>4. Students learn practical challenges faced by entrepreneurs.</li> <li>5. Students develop analytical thinking about factors behind start-up success and failure.</li> </ol>
Unit II – 15hrs	<ol style="list-style-type: none"> <li>1. Conduct idea-generation activities using tools like mind-mapping or SCAMPER.</li> <li>2. Guide students to prepare a simple business model canvas (BMC).</li> <li>3. Demonstrate sample business plans and pitch decks.</li> <li>4. Assign mini field projects to collect basic market research data.</li> <li>5. Use case studies of real start-ups to explain opportunity identification.</li> </ol>	<ol style="list-style-type: none"> <li>1. Students learn how to convert ideas into workable business concepts.</li> <li>2. Students understand the components of a business plan and BMC.</li> <li>3. Students develop basic skills in market research and customer analysis.</li> <li>4. Students can identify opportunities and evaluate feasibility of business ideas.</li> <li>5. Students gain confidence in presenting start-up ideas in a structured manner.</li> </ol>
Unit III – 15hrs	<ol style="list-style-type: none"> <li>1. Explain types of funding (bootstrapping, angel, VC) using simple examples.</li> <li>2. Show sample financial statements and teach basic cost/revenue calculation.</li> <li>3. Provide hands-on practice in preparing a simple budget for a start-up.</li> <li>4. Use role-play exercises to explain negotiation with investors.</li> <li>5. Explain company registration and legal documentation through real forms (MSME, GST, Startup India portal).</li> </ol>	<ol style="list-style-type: none"> <li>1. Students understand start-up financing options and financial basics.</li> <li>2. Students develop the ability to prepare simple budgets and calculate profitability.</li> <li>3. Students gain awareness of legal procedures and registration requirements.</li> <li>4. Students improve negotiation and communication skills.</li> <li>5. Students learn how to manage early-stage operational and financial decisions.</li> </ol>
Unit IV – 15hrs	<ol style="list-style-type: none"> <li>1. Explain innovation tools using examples—design thinking, prototyping, testing.</li> <li>2. Organize visits or virtual tours of incubation centers/start-up hubs.</li> <li>3. Show examples of innovative products/services developed by students across India.</li> <li>4. Conduct group activities on risk identification and problem-solving.</li> <li>5. Use videos to explain scaling strategies, digital marketing, and technology adoption.</li> </ol>	<ol style="list-style-type: none"> <li>1. Students understand innovative thinking and product development processes.</li> <li>2. Students gain awareness about incubators, accelerators, and support agencies.</li> <li>3. Students learn problem-solving and creative decision-making.</li> <li>4. Students develop knowledge of how start-ups scale, grow, and sustain.</li> <li>5. Students become familiar with modern tools like digital marketing and technology platforms.</li> </ol>

**Question Paper Pattern:**

Q. No.	Compulsory / Choice	Nature of Question	Marks	Total Marks
1	Compulsory Question	Objective Type Questions: Multiple Choice Questions	5	20 Marks
		Match the Pairs	5	
		State True or False	5	
		Answer in one sentence (five)	5	
2	Solve any 3 out of 5	Long Answer Question	3*10 Marks	30 Marks
3	Solve any 4 out of 6	Short Notes	4*5 Marks	20 Marks
	Total			70 Marks

Semester IV					
Semester No.	Course Code	Type of Course	Course Title	Credits	Hours/Week
4	VSC-251-IBM	Vocational Skill Development Course (VSC)	International Business Management	2	2

#### Course Objectives

1	To introduce students to basic concepts of international business, globalisation, trade theories, and import–export practices.
2	To introduce students to basic export–import procedures, documentation, and regulations.

#### Course Outcome

CO1	Students will understand global business concepts, trade theories, entry modes, and India's foreign trade patterns.
CO2	Students will understand essential steps, documents, payments, incentives, and agencies involved in export–import.

Unit	Title and Contents	No. of Lecture Hours
1.	<p>Foundations of International Business and Core Concepts of Import–Export</p> <p>1.1 Introduction to the Meaning, Nature, and Scope of International Business, Domestic vs International Business.</p> <p>1.2 Understanding Globalization: Meaning, Benefits, Challenges, and Economic Effects.</p> <p>1.3 International Trade Theories: Comparative Advantage, Heckscher–Ohlin, Product Life Cycle Theory, National Competitive Advantage (Porter's Diamond).</p> <p>1.4 Modes of Entry into International Business: Exporting &amp; importing, Licensing &amp; franchising, Joint ventures Wholly-owned subsidiaries and MNCs &amp; global companies.</p> <p>1.5 International Institutions: their role in promoting trade: WTO, IMF, World Bank and UNCTAD.</p> <p>1.6 India's Foreign Trade Overview: India's major exports &amp; imports, Key trading partners and Current trends.</p>	15

<b>2.</b>	<p>Export–Import Process and Regulatory Framework</p> <p>2.1 Introduction to Export–Import: Meaning of export &amp; import Types of exporters (manufacturer exporters, merchant exporters) Export–import cycle.</p> <p>2.2 Export Procedure: Registration (IEC, RCMC), Selection of product &amp; market, Documentation – Invoice, Packing list, Bill of lading/airway bill, Certificate of origin, Insurance documents. Role of CHA (Custom House Agent).</p> <p>2.3 Import Procedure: Import license requirements, Placing an order Bill of entry, Customs clearance, Duty structure (basic understanding)</p> <p>2.4 Export Payment Methods: Advance payment, Letter of Credit (LC) – simple explanation, Documentary collection (DP/DA), Open account</p> <p>2.5 Export Incentives in India: Duty Drawback, MEIS/SEIS (or their updated schemes – simple explanation), EPCG, EOU/STPI, Export Promotion Councils.</p> <p>2.6 Logistics in Export–Import: Freight forwarding – basic idea, Incoterms (EXW, FOB, CIF, etc.) simplified, Warehousing, packing, labelling requirements</p> <p>2.7 Government Support Agencies: DGFT, FIEO, ECGC (Export Credit Guarantee Corporation), EXIM Bank – role in promoting exports.</p>	<b>15</b>
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**Reference Material:**

**Reference Books:**

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Foreign Trade – Theory, Procedures, Practices and Documentation	Dr.Khushpat S. Jain, Dr.Apexa V. Jain	Himalaya Publication	India
2	International Economics	M. L. Jhingan	Vrinda Publications, Delhi 2006	India
3	Export–Import Management	P. K. Khurana	Galgotia Publishing Company	New Delhi
4	Global Business Today	Charles W. L. Hill	McGraw Hill Education	New Delhi
	Export Management	T. A. S. Balagopal	Himalaya Publishing House	Mumbai

**Other Learning Material E- Resource:**

- **DGFT Website** – Basic information on export–import policies.
- **ICEGATE** – Simple reference for customs documents.
- **WTO Student Resources** – Easy explanations of global trade.
- **UNCTAD Infographics & Reports** – Beginner-friendly trade data.
- **Exim Bank Learning Material** – Simple guides on export finance.
- **FIEO** – Basic exporter support information

**Guidelines on Teaching Methodology:**

<b>Teaching Hours (Theory + Project)</b>	<b>Innovative Methods to be Used</b>	<b>Expected Outcome</b>
Unit I – 15hrs	PPT, videos, debates, case method, theory-to-example activity, data charts, group discussion	Students gain conceptual clarity about international business, globalisation, trade theories, institutions & India's trade pattern
Unit II – 15hrs	Document demonstration, portal demo (DGFT/ICEGATE), role-play (CHA), Incoterms activity, case-based learning and visit to DGFT/Authority interaction/Guest lecture.	Students develop a practical understanding of export–import procedures, documentation, payments, logistics & government support.

**Question Paper Pattern:**

Q. No.	Compulsory / Choice	Nature of Question	Marks	Total Marks
1	Compulsory Question	Objective Type Questions: Multiple Choice Questions	5	5 Marks
2	Solve any 2 out of 5	Long Answer Question	2*10 Marks	20 Marks
3	Solve any 2 out of 4	Short Notes	2*5 Marks	10 Marks
	Total			35 Marks

Semester IV					
Semester No.	Course Code	Type of Course	Course Title	Credits	Hours/Week
4	CEP-251-SA	Community Engagement Program	Community Engagement Program through Social Awareness	2	4

This will be of 60 Hrs. Duration and to be conducted on field in collaboration with any NGO. Detail guidelines will be shared soon.