



ST. XAVIER'S UNIVERSITY, KOLKATA

**SYLLABUS
FOR
FOUR YEAR BACHELOR OF MANAGEMENT STUDIES
(BMS)
SEMESTER 7**

Academic Year 2026-2027

Action Area IIIB, New Town
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Program Outcomes for B.M.S.

PO No.	Program Outcome	Description
PO1	Critical Thinking	Take informed actions after identifying the assumptions that frame thinking and actions, checking the degree to which these assumptions are accurate and valid, and examining ideas and decisions (intellectual, organizational, and personal) from different perspectives.
PO2	Effective Communication	Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.
PO3	Social Interaction	Elicit views of others, mediate disagreements and help reach conclusions in group settings.
PO4	Effective Citizenship	Demonstrate empathetic social concern and equity-centred national development, and the ability to act with informed awareness of issues and participate in civic life through volunteering.
PO5	Ethics	Recognize different value systems including one's own, understand the moral dimensions of decisions, and accept responsibility for them.
PO6	Environment and Sustainability	Understand the issues of environmental contexts and sustainable development.
PO7	Self-directed and Life-long Learning	Acquire the ability to engage in independent and life-long learning in the broadest context of socio-technological changes.

Papers in Semester 7

Paper Type	Paper Title	Credits
Discipline Specific Core (Major)	Any 4 papers: Business Taxation Brand Management Security Analysis & Portfolio Management Marketing of Services Corporate Finance Social Media Marketing Behavioural Finance Sales & Distribution	4 x 4 = 16
Minor (Honours)	Business Project Evaluation & Financing	4
Minor (Honours with Research)	Business Research Methods	4
Total Credits		20

Business Taxation
[Discipline Specific Core]
[4 Credits]

Course Outcomes (COs)

After completing this course, learners will be able to:

CO1: Explain basic tax concepts, determine residential status, and identify incomes exempt from tax.

CO2: Compute income under the heads Salaries and House Property using relevant tax provisions.

CO3: Calculate taxable income under Business or Profession, Capital Gains, and Other Sources.

CO4: Apply deductions under Chapter VI-A and compute total taxable income and tax liability of an assessee.

CO5: Explain basic concepts of GST and the chargeability of the same.

Course Content

Module No	Module Name	Topic(s)	Description	No. of Hours Allotted	Marks Allotted	Credit of each Module	Associated Course Outcome(s)
1	Basic Concepts, Residential Status and Incidence of Tax.	Basic Concepts: Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income, Maximum marginal rate of tax, Tax Evasion, Tax avoidance, Tax planning; Residential Status and Incidence of Tax (Residential status of all persons except company); Incomes which do not form part of Total Income.	Covers fundamental concepts of income tax, residential status of individuals and scope of taxable and exempt income.	6	10%	0.4	CO1
2	Heads of Income and Provisions governing Heads of Income -I	Income from Salaries: Chargeability, Allowances, Perquisites (Motor Car, Rent free accommodation), Gratuity, Computation of income from salaries	Explains chargeability and computation of income from salaries and house property with practical illustrations	10	16.67%	0.67	CO2
		Income from House Property: Chargeability, calculation of Annual Value, Numerical Problems on computation of income		8	13.33%	0.53	

		from house property – Let out and self-occupied.					
3	Heads of Income and Provisions governing Heads of Income -II	Profits and Gains of Business or Profession – Meaning, Chargeability, Computation of Profits and Gains of Business or Profession.	Deals with chargeability and computation of income under business or profession, capital gains and other sources	10	16.67%	0.67	CO3
		Capital Gains – Meaning, Chargeability, Computation of Short-term capital gains and Long-term capital gains.		7	11.67%	0.46	
		Income from Other Sources – Chargeability, taxability of Casual income, Family pension. Computation of income from other sources.		6	10%	0.4	
4	Deductions and Computation of Total income	Deductions from Gross Total Income Basic concepts, deductions u/s 80C, 80D, 80G & 80TTA	Discusses deductions available under Chapter VI-A and computation of total income and tax liability	4	6.66%	0.06	CO4
		Computation of taxable income and tax liability.		4	6.67%	0.06	
5	GST	GSTN, GSTIN, Forward charge, Reverse charge, Input Tax Credit, Composition scheme, Composite vs Mixed Supply (Concepts only)	Discusses the chargeability of GST and other basic terminologies related to GST	5	8.33%	0.08	CO5

Note: Any revisions in the Income Tax Act amended through the Finance Act undertaken in the annual Union Budget may render any topic irrelevant or call for the inclusion of any newly introduced topic. It may further be stated that any such changes will be notified in advance from time to time (before commencement of the semester).

Suggested Readings

1. Singhanian V.K., and Singhanian K, Direct Tax Law and Practice, Taxmann
2. Lal and Vashist, Direct Taxes, Pearson
3. Ahuja and Gupta, Direct Taxes Law and Practice, Bharat
4. Manoharan & Hari, Direct Tax Laws, Snow White
5. Roy, S. K., Principles and Practice of Direct & Indirect Taxes, ABS

CO-PO Mapping

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M			H			H
CO2	H			M			H
CO3	H						H
CO4	H						H
CO5	H				H		H
* H means High relevance, M means Medium relevance, L means Low relevance.							

Evaluation Plan

CIA Plan						
Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	Scale Value (A)	PO (Rubrics)	
CIA Written Test (WT)	Individual	20	20%	20	CO1, CO2	
Other Component	Group/ Individual	05	5%	05	CO3	
Attendance	Individual	05	5%	05		
Total				30		
End-Semester Examination						
Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	Scale Value (B)	PO (Rubrics)	
End-Semester	Individual	70	70%	70	CO1, CO2, CO3, CO4, CO5	
Full Marks (A + B) = 100 Pass Marks 40						

Brand Management

[Discipline Specific Core]
[4 Credits]

Course Outcomes (COs)

After completing this course, learners will be able to –

CO1: Explain key concepts, theories, and processes of brand management.

CO2: Analyse consumer behaviour in relation to brand equity and loyalty.

CO3: Design brand positioning and identity strategies.

CO4: Evaluate branding decisions in digital, service, and global markets.

CO5: Apply branding frameworks to real-world business situations.

Course Content

Module No.	Module Name	Topic(s)	Description	No. of Hours Allotted	Marks Allotted	Credit of each Module	Associated Course Outcome(s)
1	Introduction to Brand Management.	Conceptual understanding and evolution of brand management in organizations.	Introduces the fundamental concepts, evolution, and strategic importance of brands in modern marketing.	8	10%	0.533	CO1, CO2
		Meaning, function and importance of brands					
		Brand vs Product ; Brand promise, brand value					
		Types of brands:product, service,corporate, personal,employer branding					
		Branding in Indian context					
		Branding in the global context					
2	Consumer Behaviour & Brand Equity	Concept and significance of Consumer-based brand equity (CBBE model)	Examines how consumer perceptions, associations, and loyalty contribute to building and measuring brand equity.	12	20%	0.8	CO2
		Brand awareness, brand image, brand associations					
		Brand loyalty and brand resonance					
		Role of perception,					

		culture, and psychology in branding					
		Measuring brand equity					
3	Brand Identity, Positioning, and Communication	Brand identity prism and brand personality	Focuses on creating strong brand identity, positioning, and communication through strategic brand elements and storytelling.	16	25%	1.06	CO3, CO4, CO5
		Brand positioning strategies and value propositions					
		Brand elements: name, logo, slogan, packaging					
		Integrated Marketing Communication (IMC) and branding					
		Storytelling and emotional branding					
4	Brand Strategy and Brand Lifecycle Management	Brand portfolio and brand architecture	Explores long-term brand strategy, portfolio management, extensions, revitalization, and ethical challenges across the brand life cycle.	16	25%	1.06	CO4, CO5
		Line extension, brand extension, co-branding					
		Brand revitalization and rebranding					
		Managing brands over the product life cycle					
		Brand crises and brand ethics					
5	Emerging paradigms in Brand Management	Digital and social media branding	Analyses contemporary branding issues including digital, global, service, and sustainable branding practices.	8	20%	.533	CO4, CO5
		Employer branding and personal branding; Service branding and experiential branding					
		Global branding challenges and localization					

		Sustainability, ethics, and inclusive branding					

Suggested Readings

1. Aaker, D. A. (1996). Building strong brands. New York, NY: Free Press.
2. Aaker, D. A. (2004). Brand portfolio strategy: Creating relevance, differentiation, energy, leverage, and clarity. New York, NY: Free Press.
3. Kapferer, J. N. (2012). The new strategic brand management: Advanced insights and strategic thinking (5th ed.). London, UK: Kogan Page.
4. Keller, K. L. (2013). Strategic brand management: Building, measuring, and managing brand equity (4th ed.). Harlow, UK: Pearson Education.
5. Kotler, P., & Keller, K. L. (2016). Marketing management (15th ed.). Harlow, UK: Pearson Education.
6. Lindstrom, M. (2005). Brand sense: Build powerful brands through touch, taste, smell, sight, and sound. New York, NY: Free Press.
7. Solomon, M. R. (2020). Consumer behavior: Buying, having, and being (13th ed.). Boston, MA: Pearson.

CO-PO Mapping

CO / PO	PO1	PO2	PO3	PO4
CO 1	H	M	L	L
CO 2	H	M	M	L
CO 3	H	M	L	M
CO 4	M	H	M	H
CO 5	H	H	M	M

Evaluation Plan

CIA Plan

Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	Scale Value (A)	PO (Rubrics)
CIA Written Test (WT)	Individual	20	20 %	20	
Other Component	Group/ Individual	05	5 %	05	
Attendance	Individual	05	5 %	05	
Total				30	
Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	Scale Value (B)	PO (Rubrics)
End-Semester	Individual	70	70 %	70	CO1, CO2, CO3, CO4, CO5
Full Marks (A + B) = 100		Pass Marks 40			

End Semester Plan

Security Analysis & Portfolio Management

[Discipline Specific Core]
[4 Credits]

Course Outcomes (COs):

After completing this course, learners will be able to:

CO1: Understand the investment environment and measure risk and return of different investment avenues

CO2: Analyze securities using fundamental and technical analysis techniques

CO3: Apply valuation models to estimate intrinsic value of equity and debt securities

CO4: Construct and evaluate investment portfolios using risk adjusted performance measures

Course Content:

Module No	Module Name	Topic (s)	Descriptions	No. of hours allotted	Marks Allotted	Credit of each module	Associated Course Outcome(s)
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1	Investment Environment	<ul style="list-style-type: none"> · Concept, objectives, and process of investment · investment , speculation and gambling · investment avenues (Equity, Fixed income securities, Derivative instruments) · Concept of security and security analysis · Ethical and socially responsible investing 	Overview of investment environment	5	8.33 %	0.33	CO1
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2	Risk & Return Framework	<ul style="list-style-type: none"> · Meaning and computation of return: Average Return, Expected Return, Holding Period Return, Annualized Return, Return of a portfolio, CAGR, XIRR · Risk: Sources and types of risk · Measurement of Risk: Total risk, systematic risk, unsystematic risk · Impact of taxes and inflation on investment return 	A basic foundation in risk-return analysis	10	16.67 %	0.67	CO1
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3	Approaches to Security Analysis	<ul style="list-style-type: none"> · Fundamental Analysis: significance, Economic Analysis, Industry Analysis, Company Analysis (EIC Framework) · Technical Analysis: Significance, Charting Techniques: Line chart, Bar chart, Point and Figure chart, Candlesticks chart formations, Technical Indicators: Support and Resistance level, Relative Strength Indicators, Moving Average, Bollinger Band, Dow Theory 	Conceptual and application of tools of security analysis	13	21.67%	0.87	CO2
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4	Security Valuation	<p>· Valuation of Equity Share: Dividend Discount Models: Zero Growth Model, Gordon's Model, Walter's Model, P/E based model, CAPM</p> <p>· Valuation of Fixed Income Securities: Concept of yield, Yield to maturity, Yield to Call, RYTM, Intrinsic value of a bond, Term structure of interest rates and Bond pricing theorems, Bond duration and convexity,</p>	Use of different models to know the intrinsic value of securities	20	33.33%	1.33	CO3
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5	Introduction to Portfolio Management	· Meaning of portfolio, Concepts of naïve diversification and well-diversified portfolios, Asset allocation strategies: active and passive, Measurement of portfolio risk and return with upto three securities	Concept of portfolio and its construction, evaluating performance of portfolio using risk adjusted returns and understanding how to manage portfolio	12	20%	0.8	CO4
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Suggested Readings:

1. Fischer, D. E., & Jordan, R. J. (2018). *Security analysis and portfolio management* (7th ed.). Pearson Education.
2. Sharpe, W. F., Alexander, G. J., & Bailey, J. V. (2019). *Investments* (13th ed.). McGraw-Hill Higher Education.
3. Pandian, P. (2012). *Security analysis and portfolio management* (2nd ed.). Vikas Publishing House.
4. Chandra, P. (2025). *Investment analysis and portfolio management* (7th ed.). Tata McGraw-Hill Education.
5. Reilly, F. K., & Brown, K. C. (2019). *Investment analysis and portfolio management*. Cengage India.
6. Bodie, Z., Kane, A., & Marcus, A. J. (2025). *Investments* (13th ed.). McGraw-Hill Higher Education.
7. Tripathi, V. (2025). *Security analysis and portfolio management: Text and cases*. Taxmann.

CO-PO Mapping:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
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CO1	H	M			M		M
CO2	H	M			M		M
CO3	H				M		M
CO4	H				M		M

* H means High relevance, M means Medium relevance, L means Low relevance.

Evaluation Plan:

CIA Plan

Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	Scale Value (A)	PO (Rubrics)
CIA Written Test (WT)	Individual	20	20%	20	CO1, CO2
Other Component	Group/ Individual	05	5%	05	CO1, CO2, CO3, CO4
Attendance	Individual	05	5%	05	
Total				30	

End-Semester Examination

Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	Scale Value (B)	PO (Rubrics)
End-Semester	Individual	70	70%	70	CO1, CO2, CO3, CO4

Full Marks (A + B) = 100 Pass Marks 40

Business Research Methods

[Minor (Honours with Research)]
[4 credits]

Course Outcomes (CO)

At the end of this course, students will be able to

CO1: Understand the nature, scope, and steps involved in business research.

CO2: Identify business problems and formulate clear research objectives relevant to management contexts.

CO3: Apply appropriate research designs, sampling methods, and data collection techniques in business studies.

CO4: Analyze qualitative and quantitative data using basic statistical and analytical tools.

CO5: Interpret research results to support effective managerial decisions.

CO6: Prepare basic research proposals and reports while following ethical practices and academic standards.

Course Content

Module No.	Module Name	Topic(s)	Description	No. of Hours Allotted	Marks Allotted	Credit of Each Module	Associated Course Outcome
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I	Introduction to Research	Meaning; Objectives; Research Categories (Basic Research and Applied Research); Types of Research (Descriptive, Analytical, Applied, Fundamental, Quantitative, Qualitative, Conceptual, and Empirical Research); Research Approaches (Quantitative and Qualitative Approaches); Research Methods vs. Research Methodology; Nature and Scope of Research; Research Process	Introduction	5	10%	0.4	CO1
II	Research Problem and Research Design	Selection of a Research Problem; Necessity of Defining the Problem; Techniques Involved in Defining a Problem; Meaning of Research Design; Important Concepts Relating to Research Design; Types of Research Designs	Issues Related to Research	5	10%	0.4	CO2, CO3
III	Scaling and Measurement	Measurement in Research; Measurement Scales; Sources of Error in Measurement (Reliability and Validity Analysis); Tests of Sound Measurement; Meaning of Scaling; Classification of Measurement Scales (Nominal, Ordinal, Interval and Ratio); Important Scaling Techniques	Data Measurement	10	20%	0.8	CO2, CO3
III	Sources and Collection of Data	Primary and Secondary Sources; Methods of Data Collection; Questionnaire Design – Questionnaire Preparation, Characteristics of a Good Questionnaire; Preparing Questionnaires for Given Problems; Sampling Techniques (Probability vs. Non-Probability Types)	Sources and Collection of Data	10	20%	0.8	CO2, CO3

IV	Inferential Data Analysis	(a) Introduction to Hypothesis Testing – Construction of Hypothesis; Testing Hypothesis for Specified Population Mean and Equality of Two Population Means for Large and Small Samples (Z test, t test including Paired-t test); Chi-Square Test for (i) Goodness of Fit, (ii) Independence of Attributes, and (iii) Homogeneity of Population; Simple Regression Analysis; Multiple Regression (Two Independent Variables Only); ANOVA. (b) Practical Applications using SPSS Software	Data Processing and Analysis	25	30%	1.2	CO3, CO4, CO5
V	Analysis and Interpretation of Data and Research Reporting	Meaning of Interpretation; Techniques of Interpretation; Significance of Report Writing; Steps; Layout of the Research Report; Types of Reports; Precautions while Writing Research Reports; Documentation and Bibliography	Writing a Research Report	5	10%	0.4	CO6

Suggested Readings

1. Research Methodology – R. Panneerselvam (Prentice Hall of India)
2. Research Methodology – C. R. Kothari (New Age International Ltd)
3. Statistics For Business Decisions – J. K. Das (Academic Publishers)
4. Research Methods for Business – U. Sekharan (John Wiley and Sons)
5. Business Research Methods – S N Murthy and U Bhojanna (Excel Books)
6. Business Research Methods – D.R. Cooper and P.S. Schindler (Tata McGraw-Hill)
7. IBM SPSS Statistics 25 Step by Step: A Simple Guide and Reference - D. George and P. Mallery (Routledge)
8. Statistical Methods in Business and Social Science – G. V. Shenoy and M. Pant (Macmillan)
9. Statistics for Management, Levin and Rubin (Pearson Education India)

CO-PO Mapping

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	L						L
CO2	L						L

CO3	M						L
CO4	M						L
CO5	H						L
CO6	H				H		M

H means high relevance

M means medium relevance

L means low relevance

Evaluation Plan:

Theory (80 marks out of 100)				
Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	PO (Rubrics)
CIA (30 marks)				
CIA Written Test (WT) + Other Component (OT) + Attendance	Individual	20 (WT) + 5 (OT) + 5 (Attendance)	30%	CO1, CO2, CO3 (WT) + CO4, CO5, CO6 (OT)
End-Semester Examination (50 marks)				
Written	Individual	50	50%	CO1, CO2, CO3, CO4, CO5

Pass Marks: 32 for Theory Component

Practical (20 Marks out of 100)

Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	PO (Rubrics)
No CIA Component	—	—	—	—
End-Semester Examination (Practical + VIVA VOCE)	Individual	15 (Practical) + 05 (VIVA VOCE)	20%	CO4, CO5

Pass Marks: 8 for Practical Component

