

COMSBC06 - Decoding Union Budgets

Master of Commerce Skill Based Course: Decoding Union Budgets

Course Type/ Course Code	Course Title	Lectures	Tutorials	Practical	Credit	Pre- requisites
COMSBC06	Decoding Union Budgets	1	1	0	2	NIL

Objectives: This course is to enable students to critically analyze and understand the structure, components, and socio-economic implications of the Union Budget of India. The course will equip learners with a comprehensive understanding of the taxation aspects of the Union Budget, including tax policy formulation, direct and indirect tax structures, and their implications on the economy and different stakeholders.

Learning Outcomes: After the completion of the course, the learners will be able to:

- Analyze key budgetary components and their macroeconomic impact.
- Interpret tax proposals in the budget and their macroeconomic implications.
- Critically evaluate budget priorities and their implications for development.
- Evaluate the socio-economic impact of tax policies on individuals, businesses, and government finances.

Contents:

Unit I (15 Hours)

Government Budgets- Structure, Component, Key Terminologies; Fiscal Policy and Taxation; Structure of tax revenue in union budgets; Constitutional provisions for taxation

Unit II (15 Hours)

Economic Survey and Budget Linkages; Analyzing the Budget Speeches; Sectoral Impact; Trend and Issues in Indian Fiscal Policy; Analyzing tax proposals; Evaluation of economic and social impact of taxation

Tutorial Exercise: Students would be asked to compare the provisions of budget of different years. Further, they would be required to analyze the implications of budget provision on tax structure vis-à-vis Indian Economy.

Suggested Readings

- Union Budget Documents (Ministry of Finance)
- Economic Survey of India

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

6 Generic Elective Courses

COMGE01 – Management and Organizational Behavior

Master of Commerce
Generic Elective Course: Management and Organizational Behavior

Course Type/ Course Code	Course Title	Lectures	Tutorials	Practical	Credit	Pre-requisites
COMGE01	Management and Organizational Behavior	3	1	0	4	NIL

Objective: This course introduces foundational concepts of management and organizational behavior to students from diverse academic backgrounds. It is designed to cultivate an understanding of how organizations function, how people behave in work settings, and how effective managers lead, communicate, and motivate teams. Drawing on examples from public life, Indian traditions, and contemporary practice, the course emphasizes accessible learning for non-specialists.

Learning Outcomes: Upon successful completion of this course, students will be able to:

- Comprehend the principles and functions of management.
- Explain key behavioral processes affecting individuals and teams.
- Demonstrate basic competencies in motivation, leadership, and communication.
- Recognize ethical, social, and cultural dimensions of organizational life.
- Apply insights to student initiatives, community projects, and early career experiences.

Contents:

Unit I (12 hours)

Fundamentals of management: evolution, levels and roles of managers, skills and competencies. Functions of management: planning, organizing, staffing, directing, and controlling. Contemporary trends: sustainability, diversity, digital work. Indian contributions to management: Kautilya on organization, Gandhi on trusteeship.

Unit II (11 hours)

Introduction to organizational behavior: individual behavior and differences. Personality and perception in decision-making. Values, attitudes, and learning. Caselets on student life and behavioral biases.