

SHRI GURU RAM RAI UNIVERSITY

[Estd. by Govt. of Uttarakhand, vide Shri Guru Ram Rai University Act no. 03 of 2017 & recognized by UGC u/s (2f) of UGC Act 1956]



SYLLABUS FOR Bachelor of Commerce (B.Com)

(In Accordance with New Education Policy 2020)

Effective from Academic
Session 2024-2025

School of Management and Commerce Studies

Shri Guru Ram Rai University, Patel Nagar, Dehradun, Uttarakhand-248001

Vision

- Developing future leaders to transform the world

Mission

- To provide holistic education with experiential learning
- To develop students who could contribute to the betterment of the society.
- To develop future researchers through research and training program

OUTCOME BASED EDUCATION

Program outcome (POs)	
PO 1	To develop the required knowledge, skills and attitudes for handling of trade, commerce and Industry
PO 2	Identify, formulate and analyze various aspects of Accounting, Marketing Management and Business Law.
PO 3	Development of students in the field of finance and commerce.
PO 4	Analyze and synthesize the interpersonal, communication and IT skills.
PO5	To develop capability of the students to make decisions professionally with the help of modern tools.
PO 6	To acquaint students with social and environmental responsibilities.
PO 7	Develop the skills of students to equip themselves as successful entrepreneurs with special focus on environment sustainability and CSR
PO8	Issues of the business and develop moral values & professional code of ethics
PO9	Decision making and problem solving at individual as well as at team level
PO 10	Development of understanding and communicating of accounting and taxation information and acquire skills of maintaining accounts
PO11	Develop necessary professional knowledge and skills in finance and taxation
PO12	To involve and analyze in socially relevant business issues to solve complex problems for the future.

Program Specific Outcome (PSOs)	
PSO 1	Acquiring conceptual clarity of various functions and ability to analyze various functional Issues
PSO2	Prepare books of accounts and financial statements of business using accounting principles, concepts and conventions.
PSO3	Implement traditional and modern strategies and practices of costing, banking, statistics, economics, marketing, management, auditing and taxation, IT tools and communication skills

INTRODUCTION

The curriculum framework for B.Com degree is structured to offer a broad outline that helps in understanding the creative potential of new career growth opportunities based on changing industrial and societal needs. The course is upgraded keeping in mind the aspirations of students, changing nature of the subject as well as the learning environment. The core concepts within subject have been updated to incorporate the recent advancements, techniques to upgrade the skills of learners to create a focus on various functional areas of business. Problem Based learning has been integrated into the curriculum for a better understanding of various concepts in business and commerce. The syllabus under NEP-2020 is expected to enhance the level of understanding among students and maintain the high standards of graduate program offered in the country. Effort has been made to integrate the use of recent technology and MOOCs to assist teaching-learning process among students. The major objective of the graduate program is to elevate the subject knowledge among students, and making them as critical thinkers thereby students can address the issues related to industry and other business sectors. In a nutshell, the course serves as plethora of opportunities in different fields' right from accounting, taxation, financial markets, marketing, and human resource management

AIMS AND OBJECTIVES OF UG PROGRAMS IN B.Com.

- ✓ To provide knowledge regarding the basic concepts, principles, and functions of management and Commerce.
- ✓ To develop business and entrepreneurial skills among the students.
- ✓ To provide knowledge and requisite skills in different areas of management, commerce and taxation.
- ✓ To equip the students with knowledge related to qualitative and quantitative techniques for critical thinking and problem solving.
- ✓ To develop the required knowledge, skills and attitudes for handling of trade, commerce and Industry
- ✓ To inculcate global view of the industrial and organizational establishments and their functions for taking viable decisions in international business setting.

DEPARTMENT OF COMMERCE**1. TITLE AND COMMENCEMENT:**

- a) These regulations shall be called “The Regulations Governing the Choice Based Credit System” Semester Scheme with Multiple Entry and Exit Options in the Undergraduate and Postgraduate Degree Programmes in the School of Management and Commerce Studies.
- b) Regulations shall come into force from the Academic Year 2022-23.

2. SALIENT FEATURES OF THE FOUR YEARS MULTIDISCIPLINARY UNDERGRADUATE PROGRAMME WITH MULTIPLE ENTRY AND EXIT OPTIONS:

- a) The program shall be structured in a semester mode with multiple exit options with Certification, Diploma and Basic Bachelor Degree at the completion of first, second and third years, respectively. The candidate who completes the four years Undergraduate Program, either in one stretch or through multiple exits and re-entries would get a Bachelor's degree with Honours/ Research.
- b) The four-year undergraduate Honours degree holders with research component and a suitable grade are eligible to enter the 'Doctoral (Ph.D.) Program' in a relevant discipline or to enter 'Two Semester Master's Degree programme with project work'.
- c) Candidates who wish to enter the Masters/Doctoral programme in a discipline other than the major discipline studied at the undergraduate programmes, have to take additional courses in the new discipline to meet the requirement or to make up the gap between the requirement and the courses already studied.
- d) The curriculum combines conceptual knowledge with practical engagement and understanding that has relevant real-world application through practical laboratory work, field work, internships, workshops, and research projects.

3. Credit Requirements and Qualifications at different levels on the NHEQF:.

Credit Requirements and Qualifications at different levels on the NHEQF: The level of the four years B.Com. Programme shall be as per the Draft National Higher Educational Qualification Framework (NHEQF). As per the guidelines, the numbers of credits to be earned at each level are as under:

NHEQF Level	Nomenclature (qualifications within each level)	Credit earned without exit option	Credit earned with exit option
Level – 5	Undergraduate Certificate for those who exit after successful completion of first year (two semesters) of the undergraduate programme	40	44
Level – 6	Undergraduate Diploma for those who exit after successful completion of second year (four semesters) of the undergraduate programme	80	88
Level – 7	Bachelor's Degree for those who exit after successful completion of three years (six semesters) of the four year undergraduate programme	120	132
Level – 8	Bachelor's Degree with Honours for those who have successfully completed four years (eight semesters) of the undergraduate programme	160	176
Level – 8	Bachelor's Degree with Research* for those who have successfully completed four years (eight semesters) of the undergraduate programme	--	--

* Details of credits are described later in the syllabus

Examination Scheme:

Components	Ist Internal	IInd Internal	Presentation/ Assignment/ Project	External (ESE)
Weightage (%)	10 Marks	10 Marks	10 Marks	70 Marks

List of Abbreviations:

DSC- Discipline Specific Core course

DSE- Discipline Specific Elective

GE- General Elective

SEC-Skill enhancement Course

AEC- Ability Enhancement Course

VAC- Value Addition course

Pool of Courses for GE-Lang

1. English Language-1
2. Hindi Language
3. English Language - 2
4. Foreign Language

Pool of Courses for General Elective

1. Personal Finance and Planning
2. Income Tax Law and Practice
3. Ethics and Corporate Governance
4. Leadership Development

Pool of courses for Skill Enhancement Courses

1. Ms-Word
2. Ms-Excel
3. E-Commerce
4. Tally

Course Structure (As per NEP)
Bachelor of Commerce(B.Com)- 2024-25

Semester I

S. No	Course Code	Course Name	Credits	Course Category
1	BCMDC101	Financial Accounting	4	DSC A1
2	BCMDC102	Business Organization and Management	4	DSC A2
3	BCMDC103	Micro Economics	4	DSC B1
4	BCMGE104	Language	4	GE-Lang-1
5	BCMISC105	Select on course from pool of Skill enhancement course	2	SEC I
6	AEC-1	Environmental Studies-I	2	AEC-1*
7	MCSVC 101	Indian Knowledge System-I Holistic Well-Being and Ethical Living-1	2	VAC -1

Evaluation Scheme

Course Code	Course Name	Course Category	Periods				Evaluation Scheme		
			L	T	P	C	Internal	External	Total
BCMDC101	Financial Accounting	DSC A1	3	1	---	4	30	70	100
BCMDC102	Business Organization and Management	DSC A2	3	1	---	4	30	70	100
BCMDC103	Micro Economics	DSC B1	3	1	---	4	30	70	100
BCMGE104	Language	GE I	3	1	---	4	30	70	100
BCMISC105	Select on course from pool of Skill enhancement course	SEC	1	---	1	2	30	70	100
AEC-1	Environmental Studies-I	AEC-1*	2	---	---	2	30	70	100
MCSVC 101	Indian Knowledge System-I Holistic Well-Being and Ethical Living-1	VAC-1	2	---	---	2	30	70	100
			17	4	1	22	290	490	700

SEMESTER II

S. No	Course Code	Course Name	Credits	Course Category
1	BCMDC201	Business Finance	4	DSC A3
2	BCMDC202	Business Statistics	4	DSC A4
3	BCMDC203	Macro Economics	4	DSC B2
4	BCMGE204	Language	4	GE-Lang-2
5	BCMISC205	Select on course from pool of Skill enhancement course	2	SEC 2
6	AEC-2	English Communication I : Listening and Speaking Skills	2	AEC 2*
7	MCSVC 201	Indian Knowledge System-II Holistic Well-Being and Ethical Living-2	2	VAC-2

Evaluation Scheme

Course Code	Course Name	Course Category	Credits				Evaluation Scheme		
			L	T	P	C	Internal	External	Total
BCMDC201	Business Finance	DSC A3	3	1	---	4	30	70	100
BCMDC202	Business Statistics	DSC A4	3	1	---	4	30	70	100
BCMDC203	Macro Economics	DSC B2	3	1	---	4	30	70	100
BCMGE204	Language	GE-Lang-2	3	1	---	4	30	70	100
BCMISC205	Select on course from pool of Skill enhancement course	SEC 2	2	---	---	2	30	70	100
AEC-2	English Communication I : Listening and Speaking Skills	AEC-2*	2	---	---	2	30	70	100
MCSVC 201	Indian Knowledge System-II Holistic Well-Being and Ethical Living-2	VAC-2	2	---	---	2	30	70	100
			18	4		22	210	490	700

Student, on exit, after successfully completing first year i.e., securing minimum required 44 credits, including minimum required 4 credits for Internship as per the UGC Guidelines will be awarded “Undergraduate Certificate” of one year, in Commerce.

SEMESTER III

S. No	Course Code	Course Name	Credits	Course Category
1	BCMDC301	Cost Accounting	4	DSC A5
2	BCMDC302	Business Law	4	DCS A6
3	BCMDC303	Demographic Economics	4	DSC B3
4	BCMGE304	Language	4	GE-Lang-3
5	BCMISC305	Select on course from pool of Skill enhancement course	2	SEC 3
6	AEC-3	Environmental Studies-II	2	AEC 3
7	MCSVC 301	Health and Hygiene-I	2	VAC-3

Evaluation Scheme

Course Code	Course Name	Course Category	Periods				Evaluation Scheme		
			L	T	P	C	Internal	External	Total
BCMDC301	Cost Accounting	DSC A5	3	1	---	4	30	70	100
BCMDC302	Business Law	DCS A6	3	1	---	4	30	70	100
BCMDC303	Demographic Economics	DSC B3	3	1	--	4	30	70	100
BCMGE304	Language	GE-Lang-3	3	1	---	4	30	70	100
BCMISC305	Select on course from pool of Skill enhancement course	SEC 3	1	---	1	2	30	70	100
AEC-3	Environmental Studies-II	AEC- 3	2	---	---	2	30	70	100
MCSVC 301	Health and Hygiene-I	VAC-3	2	---	---	2	30	70	100
			17	4	1	22	210	490	700

SEMESTER IV

S. No	Course Code	Course Name	Credits	Course Category
1	BCMDC401	Management Accounting	4	DSC A7
2	BCMDC402	Company Law	4	DSC A8
3	BCMDC403	Business Mathematics	4	DSC B4
4	BCMGE404	Language	4	GE-Lang-4
5	BCMISC405	Select on course from pool of Skill enhancement course	2	SEC 4
6	AEC-4	English Communication -II : Reading and Writing Skills	2	AEC- 4
7	MCSVC 401	Health and Hygiene-II	2	VAC -4

Evaluation Scheme

Course Code	Course Name	Course Category	Periods				Evaluation Scheme		
			L	T	P	C	Internal	External	Total
BCMDC401	Management Accounting	DSC A7	3	1	---	4	30	70	100
BCMDC402	Company Law	DSC A8	3	1	---	4	30	70	100
BCMDC403	Business Mathematics	DSC B4	3	1	--	4	30	70	100
BCMGE404	Language	GE-Lang-4	3	1	---	4	30	70	100
BCMISC405	Select on course from pool of Skill enhancement course	SEC 4	1	---	1	2	30	70	100
AEC-4	English Communication - II : Reading and Writing Skills	AEC- 4	2	---	---	2	30	70	100
MCSVC 401	Health and Hygiene-II	VAC -4*	2			2	30	70	100
			17	4	1	22	210	490	700

Student, on exit, after successfully completing second year (i.e., securing minimum required 88 credits, including minimum required 4 credits for Internship as per the UGC Guidelines will be awarded “Undergraduate Diploma” of two years in Commerce.

SEMESTER V

S. No	Course Code	Course Name	Credits	Course Category
1	BCMDC501	Corporate Accounting	4	DSC A9
2	BCMDC502	Entrepreneurship Development and Practice	4	DCS A10
3	BCMDC503	Business Research Methods	4	DSC B5
4	BCMDS504	Choose any one: a) Financial Institutions and Markets b) Principles of Marketing c) Human Resource Management	4	DSE 1
5	BCMGE505	Choose any one from the pool of course of General Electives	4	GE 5
6	IAPC506	Industrial Training and Project Report	2	IAPC

Evaluation Scheme

Course Code	Course Name	Course Category	Periods				Evaluation Scheme		
			L	T	P	C	Internal	External	Total
BCMDC501	Corporate Accounting	DSC A9	3	1	---	4	30	70	100
BCMDC502	Entrepreneurship Development and Practice	DCS A10	3	1	---	4	30	70	100
BCMDC503	Business Research Methods	DSC B5	3	1	--	4	30	70	100
BCMDS504	Choose any one: a) Financial Institutions and Markets b) Principles of Marketing c) Human Resource Management	DSE 1	3	1	---	4	30	70	100
BCMGE505	Choose any one from the pool of course of General Electives	GE 5	3	1		4	30	70	100
IAPC506	Industrial Training and Project Report	IAPC	2	---	---	2	50	50	100
			17	5		22	200	400	600

SEMESTER VI

S. No	Course Code	Course Name	Credits	Course Category
1	BCMDC601	Auditing & Corporate Governance	4	DSC A11
2	BCMDC602	Goods and Services Tax (GST)	4	DCS A12
3	BCMDC603	International Business	4	DSC B6
4	BCMDS604	Choose any one a) Investment Banking and Financial Services b) Advertising and Personnel Selling c) Industrial Relations and Labour Laws	4	DSE 2
5	BCMGE605	Choose any one from the pool of course of General Electives	4	GE 6
6	IAPC606	Seminar and Viva Voce	2	IAPC

Evaluation Scheme

Course Code	Course Name	Course Category	Periods				Evaluation Scheme		
			L	T	P	C	Internal	External	Total
BCMDC601	Auditing & Corporate Governance	DSC A5	3	1	---	4	30	70	100
BCMDC602	Goods and Services Tax (GST)	DCS A6	3	1	---	4	30	70	100
BCMDC603	International Business	DSC B3	3	1	--	4	30	70	100
BCMDS604	Choose any one a) Investment Banking and Financial Services b) Advertising and Personnel Selling c) Industrial Relations and Labour Laws	DSE 2	3	1	---	4	30	70	100
BCMGE605	Choose any one from the pool of course of General Electives	GE 6	3	1	---	4	30	70	100
IAPC 606	Seminar and Viva Voce	IAPC	2	---	---	2		100	100
			17	5		22	150	450	600

SEMESTER I

Course code	: BCMDC101			
Course Name	: Financial Accounting			
Semester /Year	: Ist Semester			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: The objective of the course is to give a conceptual knowledge regarding financial accounting and skillfully record financial statements

Course Content:

Unit I: 12 Lectures

Meaning and Scope of Accounting: Need, development and definition of accounting, book keeping and accounting, branches of accounting and objectives of accounting, persons interested in accounting.

Unit II: 12 Lectures

Accounting Principles and Transactions: Accounting Principles, accounting standards in India, Entries in Journal, Ledger and trial Balance.

Unit III: 12 Lectures

Business Income: Preparation of Financial Statements- Profit and Loss Account, Balance Sheet, Preparation of Inventory records- LIFO, FIFO and Weighted Average Method, Depreciation and Methods of Depreciation

Unit IV: 12 Lectures

Accounting for Hire Purchase, Consignment and Joint Venture: Accounting for Hire Purchase transactions, accounting treatment in the books of Consignor, consignee, accounting procedure of joint ventures.

Unit V: 12 Lectures

Accounting for Dissolution of Partnership Firm: Accounting of Dissolution of partnership firms including insolvency of partners, sale to a limited company.

Text Books

1. Maheshwari, S.N. and Maheshwari S. K.; *Financial Accounting*; Sultan Chand and Sons
2. Grewal, T. S.; *Double Entry Book Keeping*; S Chand and Co.

Reference Books:

1. Gupta, R.L.; *Advanced Accounting*; Sultan Chand and Sons
2. Bhattacharya, Asish; *Essentials of Financial Accounting*; Prentice Hall of India
3. Ramachandran and Kakani, Nand Ram Kumar; *Financial Accounting for Management*; Tata McGraw Hill
4. Anthony, R. N., Hawkins D. F., and Merchant K. A.; *Accounting Text and Cases*; Tata McGraw Hill

Course outcomes (COs):**Upon successful completion of the course student will be able to**

CO#	Detailed Statement of the CO
CO1	To make students familiar with the basic accounting concepts, principles and standards for developing required accounting skills.
CO2	To make students familiar with the steps of accounting process with their practical accounting treatments as per the applicable laws and standards
CO3	To make students familiar with the accounting provisions and treatments of depreciation as per the applicable laws and standards.
CO4	To analyze the accounting provisions and treatments of Inventory valuation as per the applicable laws and standards.
CO5	To evaluate the tools of financial statements analysis and their role in decision making.
CO6	To examine the financial accounts to create a long term plan for a business concern's finances

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	3	1	1	1	1		1	2	1	1	2	1	3	1
CO2	1	3	2		1	1	1		2			1		3	1
CO3	1	3	1	1	1				2	1	1	2	1	3	1
CO4	1	3	3			1	1	1	2			2	1	3	
CO5	1	3	1		1	1			1	2	1			3	1
CO6	2	2	2	2	1		1	1	1	1	1	1	1	1	1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BCMDC102			
Course Name	: Business Organization and Management			
Semester /Year	: Ist Semester			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

The subject aims to provide the basic knowledge of business structure and management activities.

Course Contents

Unit 1: Foundation of Indian Business

12 Lectures

Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalization and globalisation. Technological innovations and skill development. 'Make in India' Movement. Social responsibility and ethics Emerging opportunities in business; Franchising, Outsourcing, and E- commerce.

Unit 2: Business Enterprises

12 Lectures

Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations.

Unit 3: Management and Organization

12 Lectures

The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralization of Authority; Groups and Teams.

Unit 4: Leadership, Motivation and Control

12 Lectures

Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Control: Concept and Process.

Unit 5 : Functional Areas of Management

12 Lectures

Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI. Human Resource Management: Concept and Functions; Basic Dynamics of Employer – Employee Relations

Text Books:

1. Kaul, V.K., *Business Organisation and Management*, Pearson Education, New Delhi
2. Chhabra, T.N., *Business Organisation and Management*, Sun India Publications, New Delhi,
3. Gupta CB, *Modern Business Organisation*, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, *Essentials of Management*, McGraw Hill Education.

Reference Books:

1. Basu, C. R., *Business Organization and Management*, McGraw Hill Education
2. Jim, Barry, John Chandler, Heather Clark; *Organisation and Management*, Cengage Learning.
3. Griffin, *Management Principles and Application*, Cengage Learning

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	Detailed Statement of the CO
CO1	To Understand the foundations of Indian Business
CO2	To learn & understand the concept of various forms of business organizations
CO3	To apply the concepts of management and its various functions and various forms of business organizations
CO4	To analyze the concept of leadership, motivation and control function of management
CO5	To evaluate various functional areas of management
CO6	To formulate strategies to handle and manage a Business Organisation efficiently.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	3	1	1		1	1	1	1	1		1	1	1	3
CO2	2	3		1	1		1	1		1		1	1		3
CO3	1	3	2	2		1		1	1	1		1	1	1	3
CO4	2	3		1		1	1	1	1	2		1	2		3
CO5	1	3	2			1	1	1	1	1			1	1	3
CO6	1	1	2	3	1	1	1	1				1		1	1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BCMDC103			
Course Name	: Micro Economics			
Semester /Year	:Ist Semester			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

The Objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behaviour. The course also makes the student understand the supply side of the market through the production and cost behavior of firms

Course Contents:

UNIT I:

12 Lectures

Introduction :Demand and Supply: Determinants of demand, movements vs. shift in demand curve, Determinants of Supply ,Movement along a supply curves. Shifting supply curve, Market equilibrium and price determination, Elasticity of demand and supply, Application of demand and supply.

UNIT II:

12 Lectures

Consumer Theory Ordinal Utility theory: (Indifference curve approach): Consumer's preferences; Interference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

UNIT III:

12 Lectures

Production and Cost Production: Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale. Economics and Diseconomies of scale, Costs: Costs in the short run. Costs in the long run, Profit maximization and cost Minimization. Equilibrium of the firm, Technological Change: the very long run.

UNIT IV:

12 Lectures

Market Structure Perfect Competition : Assumption: Theory of a firm under Demand and Revenue, Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry, Allocation efficiency under perfect competition,

Monopoly: Short-run and long-run equilibrium of monopoly firm; Concept of supply curve Under monopoly; Allocation, inefficiency and dead-weight loss monopoly; Price discrimination

Imperfect Competition: Difference between perfect competitions, monopoly and imperfect competition; Monopolistic Competition: Assumption; S h o r t – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance, Oligopoly: Causes,

inefficiency and dead-weight loss monopoly; Price discrimination, **Imperfect** for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperatives. Non cooperative Behaviour and dilemma of oligopolistic firms

UNIT V:**12 Lectures**

Income Distribution and Factor Pricing Demand for factors. Supply of factor, backward bending supply curve for labor concepts of economic rent, Functional Distribution of Income.

Text Books:

1. Pindyck, R.S., Rubinfeld, D.L. and Mehta, P. L.; *Microeconomics*; Pearson Education.
2. Gould, J. P. and Lazear, E.P.; *Microeconomic Theory*; All India Traveller Bookseller
3. Salvatore, D.; *Microeconomic Theory*; Tata McGrawHill

Reference Books:

1. Samuelson, P.A. and Nordhaus, W. D.; *Economics*; Tata McGrawHill
2. Samuelson, P.A. and Nordhaus, W. D.; *Economics*; Tata McGrawHill

Course outcomes (COs):

Upon successful completion of the course a student will be able to

CO#	Detailed Statement of the CO
CO-1	To understand the concept of demand and supply, production and its relationship to the business operations.
CO-2	To understand the concept of consumer utility and consumer preferences
CO-3	To understand the nature of production, production variables and profit maximization and cost maximization and its impact on Business operations
CO-4	To analyse the firms under different market conditions and to integrate the concept of price and output decision of firms under various market structures
CO-5	To understand different costs of production and how they affect short and long run decisions.
CO-6	To create a production cost plan for a hypothetical business

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2		-	2	2	2	2	1	-			2		2	1
CO2	-		2	2		3		1	1	2			2		
CO3	1		-			2	3	1	1			2		3	
CO4			1	3	2	2		1	2	2			2	2	1
CO5	1		-			1			1			1			
CO6	2		-	2		2	1		1			1	1	1	1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code :BCMGE104				
Course Name :				
Semester /Year : Ist Semester				
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

NOTE: Select one Language course from pool of Language

Course code :BCMSC105				
Course Name :				
Semester /Year : Ist Semester				
	L	T	P	C
	1	0	1	2

L - Lecture T – Tutorial P – Practical C – Credit

Note: Select one Course from Pool of Skill enhancement course.

Course code : AEC-I				
Course Name : Environmental Studies - I				
Semester /Year : Ist Semester				
	L	T	P	C
	2	0	0	2

L - Lecture T – Tutorial P – Practical C – Credit

Note: Syllabus of AEC-I and AEC-III (Environmental Studies-I and Environment Studies- II) is designed and approved by School of Basic and Applies Sciences.

Course code	: MCSVC101			
Course Name	: Holistic Well-Being and Ethical Living-1			
Semester /Year	: Ist Semester			
	L	T	P	C
	1	0	1	2

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

This course structure aims to provide students with a transformative learning experience that empowers them to lead healthier, happier, and more ethically conscious lives.

This also offers students hands-on experience in integrating fitness, happiness, ethics, and yoga. This Facilitates experiential learning and skill development. This also encourages active engagement, collaboration, and community involvement. This also fosters holistic well-being and ethical consciousness through practical application

Course Content:

Unit 1: FIT India

6 Lectures

Introduction to FIT India campaign and its goals, Fitness and Healthy Lifestyle

Practical: Incorporating physical activities into daily routine, Group fitness activities: outdoor games, sports, and team challenges, Exploring different physical activities: yoga, aerobics, strength training.

Unit 2: Components of Being Happy

6 Lectures

Psychology of Happiness, Understanding happiness and its components, Mindfulness and Emotional Well-being,

Practical: Mindfulness and gratitude exercises, practicing positive psychology techniques, Emotional awareness and self-regulation exercises, Group discussions on managing stress and emotions.

Unit 3: Ethics and Human Values

6 Lectures

Foundations of Ethics, Ethical dilemma role-playing scenarios, Integrity and Responsible Citizenship,

Practical: Group debates on ethical issues, analyzing real-life ethical cases, Ethical decision-making workshops, Community service projects: promoting ethics in the community, Collaborative activities on responsible citizenship.

Unit 4: Yoga for Holistic Health

6 Lectures

Introduction to Yoga, Yoga philosophy and its relevance.

Practical: Guided yoga sessions for relaxation and flexibility, Yoga Practices, In-depth yoga asana practice, Pranayama and meditation workshops, Designing personalized yoga routines.

Unit 5: Integrating Well-being and Values

6 Lectures

Holistic Living and Ethical Values, integrating fitness, happiness, ethics, and yoga into daily life, Creating a well-being and values journal.

Practical: Personal Wellness and Social Responsibility, Collaborative projects on promoting well-being in the community, Wellness fair: showcasing practical well-being and ethical initiatives. Reflection and Personal Growth.

Practical: Individual presentations on personal growth and transformation, Peer feedback and reflections on the practical journey.

Text Books:

1. "The Joy of Movement: How Exercise Helps Us Find Happiness, Hope, Connection, and Courage" by Kelly McGonigal
2. "The Happiness Advantage: How a Positive Brain Fuels Success in Work and Life" by Shawn Achor
3. "Ethics for the Real World: Creating a Personal Code to Guide Decisions in Work and Life" by Ronald A. Howard and Clinton D. Korver
4. "Light on Yoga" by B.K.S. Iyengar
5. "The Power of Now: A Guide to Spiritual Enlightenment" by Eckhart Tolle

Reference Books:

1. "Born to Run: A Hidden Tribe, Super athletes, and the Greatest Race the World Has Never Seen" by Christopher McDougall
2. "The Art of Happiness" by Dalai Lama and Howard Cutler
3. "The Road to Character" by David Brooks
4. "The Heart of Yoga: Developing a Personal Practice" by T.K.V. Desikachar
5. "The Five People You Meet in Heaven" by Mitch Albom

Course outcomes (COs):**Upon successful completion of the course student will be able to**

CO#	Detailed Statement of the CO
CO1	To Encourage physical activity through engaging the students in sports and yoga.
CO2	To familiarise students with the components of Being Happy.
CO3	To Identify ethical dilemmas and apply different theoretical approaches
CO4	To acquaint student with the Practical knowledge of Yogasana, Mudra, Meditation and Pranayama etc.
CO5	To Promoting positive health and holistic wellness
CO6	To Promote fitness as a joyful activity.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1					2				3		2	1		
CO2						3				3					1
CO3	1					2				3		2		1	
CO4						3				3					1
CO5	1					2				3		1			
CO6						1				3		1	1	1	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

SEMESTER II

Course code : BCMDC201				
Course Name : Business Finance				
Semester /Year : IInd Semester				
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: The objective of this subject is to familiarize the students with the principles and practices of Business Finance

Course Content

Unit I: 12 Lectures

Introduction: Important functions of Financial Management, Objectives of the firm: Profit maximization vs. value maximization, Time Value of Money, Risk and Return.

Unit II: 12 Lectures

Sources of Finance and Cost of Capital:

Different sources of finance; long term and short term sources, Cost of capital; concept, relevance of cost of capital, specific costs and weighted average cost, rationale of after tax weighted average cost of capital, marginal cost of capital

Unit III: 12 Lectures

Leverage and Capital Structure:

Theories Leverage- Business Risk and Financial Risk - Operating and financial leverage, Trading on Equity , Capital Structure decisions ,Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories.

Unit IV: 12 Lectures

Dividend Decisions:

Meaning, Nature and Types of Dividend, Some dividend policies and formulating a dividend policy Dividend Theories: Walter's Model, Gordon's Model, Modigliani and Miller Model.

Unit V: 12 Lectures

Working Capital Management:

Introduction; Meaning and Concept of Working Capital; Management of Working Capital and Issues in Working Capital; Estimating Working Capital Needs; Operating or Working Capital Cycle.

Text Books:

1. James C. Van Horne and Warkowich, *Fundamentals of Financial Management*, Pearson Education
2. Levy H. and M. Sarnat. *Principles of Financial Management*. Pearson Education
3. Joy, O.M. *Introduction to Financial Management*. McGraw Hill Education.
4. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning

Reference Books:

1. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
2. Chandra, P. *Fundamentals of Financial Management*. McGraw Hill Education
3. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt.Ltd.
4. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Mayur Paperback, New

Course outcomes (COs):

Upon successful completion of the course a student will be able to

CO#	Detailed Statement of the CO
CO-1	To have an understanding of nature, objectives and scope of finance and its functions.
CO-2	To Make familiar with the meaning and significance of the cost of capital, methods of calculating cost of capital
CO-3	Determining capital structure in practice, knowledge of capital structure theories.
CO-4	To analyse various Dividend policies and theories
CO-5	To evaluate working capital requirement and its management
CO-6	To formulate strategies to raise long term and short term finance.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	1	2		2	2	2	1	1	1	1	1	1	1	3
CO2	2		2			2	2	1	-				1	1	2
CO3	2	1	2			1	2	1	-	1	1	1	1	1	3
CO4	2		2			1	2	1	1	1	1	1	1	2	2
CO5	2	1	1			2	2	2	1			1	1	1	3
CO6	1	1	1	1	2	1	1	1	1	1	1	1	1	1	2

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BCMDC202			
Course Name	: Business Statistics			
Semester /Year	: IInd Semester			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

To develop understandings of basic concept of statistics and skills to accomplish the solution in the area of research.

Course Content:

Unit 1:

12 Lectures

Introduction: Nature, Scope, Importance and Limitations of Statistics, Statistical Investigation: Planning a Statistical Investigation, Methods of Collecting Primary and Secondary Data, Principles and Methods of Sampling.

Unit 2:

12 Lectures

Data Classification and Representation: Methods of Classification and Tabulation, Graphical Presentation of Data and its Interpretation, Location of Median, Quartiles and Mode Graphically, One and Two Dimensional Diagrams.

Unit 3:

12 Lectures

Statistical Average: Uses, Limitation and Calculations of various Averages, Mean, Median, Mode, Partition Values, Geometrical and Harmonic Mean, Dispersion and Skewness: Various Measures.

Unit 4:

12 Lectures

Correlation and Regression Analysis: Simple Correlation, Scatter Diagram, Methods of Computing Correlation, Karl Pearson and Rank Correlation, Standard Error and Probable Error, Regression analysis.

Unit 5:

12 Lectures

Index Number: Fixed Base and Chain Base, Base Shifting, Weighted Index numbers, Consumer Price Index number, Fisher's Index, Tests of Reversibility, Analysis of Time Series: Meaning, Components of Time Series, and Measurements of Trend.

Text Books:

1. Levin, Richard and David S. Rubin, *Statistics for Management*, Pearson Education.
2. N D Vohra, *Business Statistics*, McGraw Hill Education.
3. Berenson and Levine, *Basic Business Statistics: Concepts and Applications*, Pearson Education.
4. Spiegel M.D, *Theory and Problems of Statistics*, Schaum Outlines Series, McGraw-Hill.

Reference Books:

1. Beri, G.C., *Business Statistics*, McGraw-Hill.
2. J. K. Sharma, *Business Statistics*, Pearson Education.
3. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publishing House

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	Detailed Statement of the CO
CO1	To understand the basics of statistics and uses of data primary and secondary
CO2	To learn about the location of data and graphical representation of data.
CO3	To understand different averages, uses of variations
CO4	Develop and apply specific analytical skills for sound management decision making by using Regression trend analysis and correlation techniques.
CO5	Develop and apply specific analytical skills for sound decision making in the field of accounts by using time series trend analysis and index number.
CO6	To formulate the strategy to use statistical techniques to address a practical business issue

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	1	1	1		1	1	3	1	1		2		2	3
CO2	1				1			3				2	2		3
CO3	1	1	1	1		1	1	3	1	1				2	3
CO4	1	1		1	2	1		3		1		2	1		3
CO5	1			1	1		1	3	1	1		2		2	3
CO6		1	1		2	1			1			2		1	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BCMDC203			
Course Name	: Macro Economics			
Semester /Year	: IInd Semester			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

The course aims at providing the student with knowledge of basic concepts of the macroeconomics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.

Course Contents:

UNIT I

12 Lectures

Introduction: Concepts and variables of macroeconomics, income, expenditure and the circular flow

UNIT II

12 Lectures

National Income Determination: Actual and potential GDP; Aggregate Expenditure–Consumption Function, Investment Function; Equilibrium GDP; Concepts of MPS, APS, MPC, APC ,Autonomous Expenditure; The Concepts of Multiplier; National Income Determination in an Open Economy with Government-Fiscal Policy– Impact of Changes in Govt. Expenditure and Taxes, Net Export Function, Net Exports and Equilibrium GDP methods of calculating national income

UNIT III

12 Lectures

Inflation: Types and Causes of rising and falling inflation, Consequences of inflation. Inflation and interest rates, social costs of inflation. Unemployment–natural rate of unemployment, frictional unemployment. Labor market and its interaction with production system. Phillips curve, the trade-off between inflation and unemployment.

UNIT IV:

12 Lectures

Open Economy: Flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell–Fleming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy.

UNIT V

12 Lectures

IS-LM Framework IS and LM Functions; Joint determination of National Income and rate of Interest.

Text Books

1. Rangarajan, C and Dholakia, Bakul H.; *Principles of Macroeconomics*; Tata McGrawHill
2. Gupta, G.S; *Macroeconomics Theory and Applications*; Tata McGrawHill

Reference Books:

1. Shapiro; *Macroeconomic Analysis*; Galgotia Publications
2. Vaish, M.C.; *Macro Economic Theory*; Vikas Publishing House
3. D'souza, E; *Macro Economics*; Pearson Education
4. Dwivedi, D. N.; *Macro Economics; Theory and Policy*; Tata McGrawHill

Course outcomes (COs):

Upon successful completion of the course a student will be able to

CO#	Detailed Statement of the CO
CO1	Explain the concept of Macro Economics and its interrelation with Micro Economics
CO2	Apply the principles of Macro Economics in explaining the behavior of macro-economic variables at micro as well as macro level.
CO3	Associate current economic phenomenon with the existing theory and put their views on contemporary economic issues
CO4	Extend the concepts of macroeconomics in unfolding the dynamics of different sectors
CO5	To identify key institutional factors that contribute to economic growth
CO6	To develop macroeconomic variables at the national and international levels using macroeconomic theory.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2		1	1	2	3	2	1	1		1		2	3	
CO2	2			2	3	1		1	1				2	2	
CO3	1		2	2	2	3	2	1			1		2	3	2
CO4	1			3	3	2		1	1		1		1	2	
CO5			2						1		1	1	1	1	
CO6	1		2	1	1	1	2	1	1		1	1	1		1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code :BCMGE204				
Course Name :				
Semester /Year : IInd Semester				
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Note: Select one language paper from pool of Language

Course code : BCMSC205				
Course Name :				
Semester /Year : IInd Semester				
	L	T	P	C
	2	0	0	2

L - Lecture T – Tutorial P – Practical C – Credit

Note: Select one paper from the pool of skill enhancement course.

Course code : AEC-2				
Course Name : English Communication I : Listening and Speaking Skills				
Semester /Year : IInd Semester				
	L	T	P	C
	2	0	0	2

L - Lecture T – Tutorial P – Practical C – Credit

Note: Syllabus of AEC-2 and AEC-4 (Communication Skills: Listening and Speaking Skills-I and Communication Skills: Listening and Speaking Skills-II) is designed and approved by School of Humanities

Course code	: MCSVC 201			
Course Name	: Holistic Well-Being and Ethical Living-2			
Semester/Year	: IInd Semester			
	L	T	P	C
	1	0	1	2

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

This course structure aims to provide students with a transformative learning experience that empowers them to lead healthier, happier, and more ethically conscious lives. This also offers students hands-on experience in integrating fitness, happiness, ethics, and yoga. This Facilitates experiential learning and skill development. This also encourages active engagement, collaboration, and community involvement. This also fosters holistic well-being and ethical consciousness through practical application

Course Content:

Unit 1: Introduction to Yoga and Happiness

8 Lectures

Definition and significance of Yoga in Indian philosophy

Understanding the concept of happiness in the Indian context

Exploration of the connection between Yoga and the pursuit of happiness

Practical: Incorporating physical activities into daily routine, team challenges, Exploring different physical activities: yoga, aerobics, strength training.

Unit 2: Dimensions of Well-being

9 Lectures

Physical well-being: Nutrition, exercise, and health

Psychological well-being: Emotional intelligence and resilience

Social well-being: communication and community engagement

Practical: Mindfulness and gratitude exercises, practicing positive psychology techniques, Emotional awareness and self-regulation exercises, Group discussions on managing stress and emotions.

Unit 3: Mindfulness, Meditation, and Joy

8 Lectures

Delving into the concept of mindfulness (Dhyana) and its role in cultivating happiness

Introduction to various meditation techniques in Yogic practices

Exploring how meditation enhances mental clarity, reduces stress, and fosters joy

Practical: Practice sessions ,Pranayama and meditation workshops

Unit 4: Unit 4: Applying Ethics to Everyday Life**8 Lectures**

Ethical decision-making, : Ethical dilemmas in personal and professional contexts

Practical: Case studies

Text Books:

6. "The Joy of Movement: How Exercise Helps Us Find Happiness, Hope, Connection, and Courage" by Kelly McGonigal
7. "The Happiness Advantage: How a Positive Brain Fuels Success in Work and Life" by Shawn Achor
8. "Ethics for the Real World: Creating a Personal Code to Guide Decisions in Work and Life" by Ronald A. Howard and Clinton D. Korver
9. "Light on Yoga" by B.K.S. Iyengar
10. "The Power of Now: A Guide to Spiritual Enlightenment" by Eckhart Tolle

Reference Books:

6. "Born to Run: A Hidden Tribe, Super athletes, and the Greatest Race the World Has Never Seen" by Christopher McDougall
7. "The Art of Happiness" by Dalai Lama and Howard Cutler
8. "The Road to Character" by David Brooks
9. "The Heart of Yoga: Developing a Personal Practice" by T.K.V. Desikachar
10. "The Five People You Meet in Heaven" by Mitch Albom

Course outcomes (COs):**Upon successful completion of the course student will be able to**

CO#	Detailed Statement of the CO
CO1	To Understanding the concept of happiness.
CO2	To explain connection between Yoga and the pursuit of happiness.
CO3	To explore how meditation enhances mental clarity, reduces stress, and fosters joy.
CO4	To organize meditation sessions.
CO5	To evaluate the changes in mental health.
CO6	To create stress free meditations practices.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3					2			3	2				1	
CO2						3		1		3			1		
CO3						2			2	3	3				2
CO4									1	1				3	
CO5	3					2		1		2			1		
CO6										1		1			

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

SEMESTER III

Course code	:BCMDC301			
Course Name	: Cost Accounting			
Semester /Year	: IIIrd Semester			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

To acquaint the students with basic concept used in cost accounting, various method involved in cost ascertaining book keeping system

Course Contents

Unit1:Introduction

12 Lectures

Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation

Unit 2: Elements of Cost: Material and Labour

12 Lectures

a) *Materials*: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses

b) *Labour*: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

Unit 3: Elements of Cost: Overheads

12 Lectures

Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.

Unit 4: Methods of Costing

12 Lectures

Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

Unit 5: Marginal Costing

12 Lectures

Marginal Costing- Profit – Volume Ratio, Break – Even Point, Margin of Safety, Application of Break-even Analysis. Cost Audit – Meaning, Importance and Techniques of Cost Audit, Cost Audit Programme.

Text Books:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Nigam, B.M. Lalland I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
3. Rajiv Goel, *Cost Accounting*. International Book House

Reference Books:

1. Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
2. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
3. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
4. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	Detailed Statement of the CO
CO1	To understand the cost concepts, cost behaviours, and cost accounting techniques that are applied to manufacturing and service businesses
CO2	To understand how to improve the operations of organizations through the application of different elements of cost.
CO3	Apply different elements of cost: Overheads.
CO4	To analyse different methods of costing, under Job and Contract costing.
CO5	To apply the concepts of Marginal Costing.
CO6	To develop decision making skills to manage and control cost

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	3	2						2	1				2	3
CO2		3			2		2		2					2	3
CO3		3	2						2	1				2	3
CO4		3							2					2	3
CO5		3	2		2				2	1				2	3
CO6	2						3						2		

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BCMDC302			
Course Name	: Business Law			
Semester /Year	: IIIrd Semester			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

The main purpose of this course is to give basic knowledge about the types of business activities along with its relevant laws.

Course Contents

Unit1: The Indian Contract Act,1872: General Principles of Contract 12 Lectures

- a) Contract – meaning, characteristics and kinds
- b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of a contract–modes of discharge, breach and remedies against breach of contract.
- e) Contingent contracts
- (f) Quasi –contracts

Unit 2: The Indian Contract Act, 1872: Specific Contracts 12 Lectures

- (a) Contract of Indemnity and Guarantee
- (b) C o n t r a c t of Bailment
- (c) Contract of Agency

Unit 3: The Sale of Goods Act,1930 12 Lectures

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by an owner
- d) Performance of contract of sale
- d) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Unit 4: Partnership Laws 12 Lectures

(A) The Partnership Act,1932

- a) Nature and Characteristics of Partnership (b) Registration of a Partnership Firms
- c) Types of Partners
- (d) Rights and Duties of Partners
- (e) Implied Authority of a Partner
- (f) Incoming and outgoing Partners
- (g) Mode of Dissolution of Partnership

(B) The Limited Liability Partnership Act, 2008 (An overview)

- a) Salient Features of LLP
- b) Differences between LLP and Partnership, LLP and Company
- c) LLP Agreement,
- d) Partners and Designated Partners e) Incorporation Document

- f) Incorporation by Registration
g) Partners and their Relationship

Unit 5: The Negotiable Instruments Act 1881**12 Lectures**

- a) Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque
b) Holder and Holder in Due Course, Privileges of Holder in Due Course.
c) Negotiation: Types of Endorsements
d) Crossing of Cheque
e) Bouncing of Cheque

Text Books:

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. AvtarSingh, *Business Law*, Eastern Book Company, Lucknow.
3. RavinderKumar, *LegalAspectsofBusiness*, CengageLearning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.

Reference Books:

1. Sushma Arora, *Business Laws*, Taxmann Publications.
2. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6th ed.
3. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education

Course outcomes (COs):**Upon successful completion of the course student will be able to**

CO#	Detailed Statement of the CO
CO1	To make them understand the concept of the very basic law of Business and its applications
CO2	To give them the knowledge of special contracts
CO3	To make them learn about the legal applications in the buyer and a seller agreement
CO4	To analyse and give the knowledge of one of the form of Business
CO5	To evaluate different negotiable instruments used in business and their legal implications
CO6	To develop skills/ability to manage and understand the legal matters of the Business

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	3									1		1		2
CO2	1	3									1		1		2
CO3	2	3									3		1		3
CO4	1	3									1				2
CO5	1	3									1		1		3
CO6	3	2					3							3	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BCMDC303			
Course Name	: Demographic Economics			
Semester /Year	: IIIrd Semester			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

The object of the subject is to enable the students to understand the nature economic problems in India and their solutions

Course Contents

Unit 1:

12 Lectures

Demography: Concept and Scope, Theories of Population – Malthusian & Optimum Theory of Population & Theory of Demographic Transition , Relationship between Population and Economic Development, Sources of Population data - Population Censuses, Vital Registration, Sample Registration System and large-scale demographic surveys.

Unit 2:

12 lectures

Concepts and Measures of Population Growth: Measures of Crude Birth Rate, General Fertility Rate, Total Fertility Rate, Reproduction Rate, Gross Reproduction Rate and Net Reproduction Rate. Crude Death Rate – Infant Mortality, Life expectancy. Concept and factors affecting Quality of Population

Unit 3:

12 Lectures

Migration & Urbanisation: Concept, types and measurement of migration. Theories of migration related to internal migration – Harris Todaro Model. Causes and consequences of internal migration; Trends and patterns of internal migration in India development.

Unit 4:

12 Lectures

Urbanization – its determinants and consequences, growth and distribution of rural-urban population in developed and developing countries,.

Unit 5:

12 Lectures

Trends in Population- India and the World Population Trends in Recent Years Population Projection, Changing trends and patterns of sex ratio Concept of Demographic Dividend; Comparison between India and China National Population Policy 2000. Policies related to Health, Nutrition, Education, Training.

Text Books:

TB1: Agarwal S.S. (1985) - 'India's Population Problem' – Tata McGraw Hill Publication, Bombay.

TB2: Bose, (2012), Studies in Demography, University of North Carolina

TB3: P. K. Majumdar (2013), 'India's Demography: Changing Demographic Scenario in India', Rawat Publications.

TB4: Hans Raj (2007) – 'Population Studies', Surjeet Publication, Delhi..

Reference Books:

RB1: Coale A. J. and L.M. Hoover (1958), Population Growth and Economic Development in Low Income Countries: A Case Study of India's Prospects, Princeton University Press, Princeton.

RB2: Gupta J.A. (2000), 'New Reproductive Technologies: Women's Health and Autonomy, Indo Dutch Studies on Development Alternatives, Sage Publications, New Delhi. RB3: Phadke V.S. & Swapna Banerjee Guha (Ed) (2007) - 'Urbanisation, Development and Environment' – Rawat Publication, New Delhi.

RB4: Shekhar Mukherjee (2006)– 'Migration and Urban Decay' – Rawat Publication, New Delhi

Course outcomes (COs):**Upon successful completion of the course student will be able to**

CO#	Detailed Statement of the CO
CO1	To understand the concept and basic issues of Demographic Economy
CO2	To enable students to gain a sound command over the basic tenets of demography as well as key demographic issues and illustrations in India's context
CO3	To impart a clear understanding of the inter-relationship between demographic processes and economic development
CO4	To study established theories of population and basic sources of demographic data in the Indian economy.
CO5	To Study the Aspects of the population policy.
CO6	To formulate strategies for business considering the economic structure and problems of India

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2							3		1	2	1	1		3
CO2	2										1			1	3
CO3	1			2				3		1	1	1			3
CO4	2			2							1		1	2	3
CO5	2							1		1	1	1			3
CO6	2	1		3		3									

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code :BCMGE304				
Course Name :				
Semester /Year : IIIrd Semester				
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Note: Select one course from pool of Language courses.

Course code : BCMSC305				
Course Name :				
Semester /Year : IIIrd Semester				
	L	T	P	C
	2	0	1	2

L - Lecture T – Tutorial P – Practical C – Credit

Note: Select one paper from the pool of Skill enhancement course

Course code : AEC-3				
Course Name : Environment Studies-II				
Semester /Year : IIIrd Semester				
	L	T	P	C
	2	0	0	2

L - Lecture T – Tutorial P – Practical C – Credit

Note: Syllabus of AEC-2 and AEC-4 (Communication Skills: Listening and Speaking Skills-I and Communication Skills: Listening and Speaking Skills-II) is designed and approved by School of Humanities

Course code	: MCSVC 301			
Course Name	: Health and Hygiene-I			
Semester /Year	: IIIrd Semester			
	L	T	P	C
	2	0	0	2

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

The course aims to offer an integrated approach to understand the concepts of Health and Hygiene in life. To create awareness regarding communicable and non-communicable diseases and food safety with reference to certain diseases.

Unit 1

6 Lectures

Basics of Health: Definition of Health, Concept, Determinants of Health, Health Indicators, Environmental Health and Public Health. National Health policy. Women and Child health care.

Unit 2

6 Lectures

Basics of Nutrition: Definition of healthy diet. Importance of diet Therapeutic adaptations of normal diet. Precautions in diet plan in terms of hygiene and cooking. Diets pertaining to life-style diseases like Diabetes and Blood Pressure Definition, Reasons and types. Prevention of Food and Drug Adulteration Act 1954. Adulterants in common food items.

Unit 3

6 Lectures

Balanced Diet: Concept of Balanced Diet. Components of a Balanced Diet. Basic concept of Food and Nutrition. Classification of Food. Basic understanding and uses of Naturopathy. Importance and Sources of Minerals, Trace elements, Antioxidants and Vitamins for human body. Principles and objectives of meal planning. Concept of Complementary Food.

Unit 4

6 Lectures

Food safety: Diseases caused by Food contamination. Factors affecting Food safety. Dietary and General management of Overweight(including Obesity) and Underweight. Food Standards and Safety Authority of India(FSSAI).

Unit 5

6 Lectures

Hygiene: Importance of Sanitation and Health Hygiene . Community and Personal Hygiene. Hand washing and its importance Basic Concept of Food contamination. How Hygiene avoids contamination. Government initiatives regarding Hygiene.

Suggested Readings:**Unit 1: Basics of Health**

Swami Nathan (1995). Food and nutrition, The Bangalore & Publishing Co Ltd.

B Sri Lakshmi, Food Science (MULTI COLOUR EDITION), Seventh edition (1 February 2018), New Age International Publishers

Unit 2: Basics of Nutrition

Seba., Jaime A, 2015, Hospitality and Health: Issues and Developments, Apple Academic Press

Sumati R Mudambi, M V Rajagopal (2020), Fundamentals of Food, Nutrition and Diet Therapy: New Age International Private Limited

Unit 3: Balanced Diet

B. Srilakshmi, Dietetics- Eighth edition, (1 January 2019), New Age International Publishers
Textbook of Preventive & Social Medicine – K.Park

Unit 4: Food safety

B. Srilakshmi, Dietetics- Eighth edition, (1 January 2019), New Age International Publishers
B Srilakshmi, Food Science (MULTI COLOUR EDITION), Seventh edition (1 February 2018), New Age International Publishers

Unit 5: Hygiene

Textbook of Preventive & Social Medicine – K.Park

B Srilakshmi, Food Science (MULTI COLOUR EDITION), Seventh edition (1 February 2018), New Age International Publishers

Course outcomes (COs):**Upon successful completion of the course student will be able to**

CO#	Detailed Statement of the CO
CO1	To memorize the meaning of Health and National Health Policy
CO2	To relate the application of healthy diet in patient well-being
CO3	To utilize the concept of Food Nutrition for patient healing
CO4	To analyze the concept of Food contamination and food safety
CO5	To evaluate the effect of obesity and underweight
CO6	To design the necessity of Hospital sanitation, Community and personal hygiene

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	1		2		1	1		1					1	2
CO2											1				
CO3			1		1					1		2		1	1
CO4		1											1		
CO5	2	2				1	1		1			1	1		2
CO6			1	1				1	1		1				1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

SEMESTER IV

Course code	: BCMDC401			
Course Name	: Management Accounting			
Semester /Year	: IVth Semester			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

The objective of this paper is to impart knowledge of various accounting tools and techniques useful for business decision making.

Course Contents:

Unit I: Introduction to Management Accounting: 12 Lectures

Meaning, objectives, Importance, Nature and Functions, tools, Financial vs. Management Accounting, Cost vs. Management Accounting, Role of Management Accountant

Basic Concepts of Costing:

Basic Cost Terms and Concepts, Type and Elements of Cost, Cost Allocation- Absorption Costing, Marginal Costing, Activity Based Costing.

Unit II: Financial Statement Analysis: 12 Lectures

Ratio Analysis, Preparation and Analysis of Fund Flow Statement and Cash Flow Statement (Revised AS).

Unit III: Marginal Costing and Break Even Analysis: 12 Lectures

Concept of marginal costing, difference between absorption costing and marginal costing Use of Marginal Costing in Decision Making: types of choices decisions make or buy decisions, addition/discontinuance of a product line, exploring new market, maintaining a desired level of profit. Cost Volume Profit (CVP) Analysis: Contribution, Margin, Break-Even Analysis, Profit Volume (P/V) Analysis

Unit IV: Budget and Budgetary Control: 12 Lectures

Budget and Budgetary control; Advantages and disadvantages, Preparation of Different Types of Budgets: Cash Budget, Flexible Budget

Unit V: Costing Techniques: 12 Lectures

Standard Costing: Concept, Advantage, Types of Standards, Variance Analysis- Material, Labour, Overheads, Managerial Use of Variances.

Text Books:

TB1: Maher, Michael W., Cyld P. Stikney and ronal L. Weil: Managerial Accounting: An Introduction to Concepts, Methods and uses, Forth-Worth Harcourt Brace College Publishers.

TB2: Pandey, I.M: Management Accounting, Vani Publication, Delhi

TB3: Sharma, D.C. and Gupta, K.G.: S.J. Publications, Meerut.

Reference Books

RB1: Horngren, C.T., Gary L. Sundem, and William O. Stratton: Introduction to Management Accounting, Prentice Hall, Delhi.

RB2: Jawahar Lal: Managerial Accounting: Himalaya Publishing House, Delhi.

RB3: Lall, B.M. & I.C Jain: Cost Accounting: Principles and Practice, Prentice Hall, Delhi.

Course outcomes (COs):**Upon successful completion of the course a student will be able to**

	<i>Course Outcome</i>
CO-1	To understand the concept, management accounting and different cost concepts and its relationship with other branch of accounting and applicability in the business environment
CO-2	To understand the concept, applicability and uses of Ratios, Fund Flow and Cash Flow Statement.
CO-3	To understand the concept and difference of Variable and absorption costing and its preparation .
CO-4	To analyse difference of Budgeting and Standard Costing and their applicability in the cost control process in an organization
CO-5	To have and understanding the relevant and irrelevant information for decision making in a particular situation.
CO-6	To prepare a master budget and demonstrate the relationship between the components of an organisation using imaginary figures

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2		1	1	2	3	2	1	1		1		2	3	
CO2	2			2	3	1		1	1				2	2	
CO3	1		2	2	2	3	2	1			1		2	3	2
CO4	1			3	3	2		1	1		1		1	2	
CO5			2						1		1	1	1	1	
CO6	1		2	1	1	1	2	1	1		1	1	1		1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BCMDC-402			
Course Name	: Company Law			
Semester /Year	: IVth Semester			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

The objective of this course is to provide knowledge regarding the provision of Companies Act 2013.

Course Contents

Unit 1:Introduction

12 Lectures

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

Unit 2 :Documents

12 Lectures

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus and its kinds, Misstatement in prospectus liabilities in case of misstatement of prospectus, GDR; Book building; Issue, share certificate, share warrant, allotment and forfeiture of share, Transfer and Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.

Unit 3:Management

12 Lectures

- a) Directors: Meaning, Legal position of Directors, Classification of directors, Appointment of Directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); powers and duties; removal of directors; remuneration of Directors, Key managerial personnel, managing director, manager; Committees of Board of Directors
- b) Meetings of shareholders and board; Types of meeting, prerequisite of valid meeting, Notice of meeting, convening and conduct of meetings, minutes of meeting and drafting, postal ballot, meeting through videoconferencing, e-voting;

Unit 4: Dividends, Accounts, Audit

12 Lectures

Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

Unit 5:WindingUp**12 Lectures**

Concept and modes of Winding Up. **Insider-Trading, Whistle-Blowing** – Insider-Trading; meaning and legal provisions; Whistle-blowing: Concept and Mechanism.

Text Books:

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahaveer Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
4. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.

Reference Books:

1. Avtar Singh, *Introduction to Company Law*, Eastern Book Company
2. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	Detailed Statement of the CO
CO1	To Learn the fundamentals of the Companies Act of 2013's provisions on the different types of companies, memorandums of association, articles of association, and company administration.
CO2	To understand the basic legal documents and their usage essential for operations and management of company
CO3	To Learn about the legal requirements for keeping accounting records and the Auditor's and Auditors Report
CO4	To analyse the students with framework of dividend distribution and role of auditors in a company
CO5	Learn about the idea of company winding up, the different types of company winding up, and the laws governing insider trading and whistleblowing.
CO6	To develop ability to manage and understand the legal matters of a company and to prepare auditing report

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1								2			1	1		3
CO2	1											1			3
CO3	2														3
CO4	1	3							1			1	2		3
CO5	1	3						1					2		3
CO6				3			3								

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BCMDC403			
Course Name	: Business Mathematics			
Semester /Year	: IVth Semester			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

The objective of this course is to familiarize the students with the basic mathematical tools with emphasis on applications to business and economic situations

Course Contents:

UNIT I

12 Lectures

Basics Business Mathematics

Rates of interest: nominal, effective and their inter-relationships in different compounding situations, Compounding and discounting of a sum using different types of rates, Types of annuities like ordinary, due, deferred, continuous, and perpetual, and their future and present values using different types of rates of interest

UNIT II.

12 Lectures

Matrices and Determinants:

1.1 Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application

1.2 Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule, The Leontief Input Output Model (Open Model Only).

UNIT III.

12 Lectures

Calculus I

2.1 Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic and logistic function. Concepts of limit, and continuity of a function.

2.2 Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives.

2.3 Concept of Marginal Analysis, Concept of Elasticity, Applied Maximum and Minimum Problems including effect of Tax on Monopolist's Optimum price and quantity, Economic Order Quantity.

UNIT IV .

12 Lectures

Mathematics of Finance

4.1 Rates of interest-nominal, effective– and their inter-relationships in different compounding situations.

4.2 Compounding and discounting of a sum using different types of rates.

4.3 Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Asset (*General annuities to be excluded*)

UNIT V. Linear Programming

12 Lectures

5.1 Formulation of linear programming problems (LPP). Graphical solution to LPPs. Cases of unique and multiple optimal solutions. Unbounded solutions and infeasibility, and redundant constraints.

5.2 Solution to LPPs using Simplex method – maximization and minimization cases. Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy

Text Books:

1. Dowling, E.T.; *Applied Mathematics*; Tata McGraw Hill

Reference Books:

1. Ayres, Frank Jr.; *Mathematics for Economics and Finance*; Tata McGrawHill
2. Budnick, P.; *Theory and Problems of Mathematics of Finance*; Tata McGrawHill
3. Dowling, E.T.; *Mathematics for Economics Schaum's Outlines Series*; Tata McGrawHill
4. Mizrahi and Sullivan, John; *Mathematics for Business Finance and Economics*; John Wiley and Sons

Course outcomes (COs):

Upon successful completion of the course a student will be able to

	Course Outcome
CO-1	Explain the concept of simple interest, compound interest and annuity.
CO-2	To demonstrate mastery of mathematical concepts that are fundamental in business mathematics.
CO-3	To apply and use of equations, formulas, and mathematical expressions.
CO-4	To analyze the principles of compound interest to solve problems relevant in financial applications, such as annuities, compound interest depreciation of assets in investment decisions
CO-5	Apply the knowledge in mathematics in solving business problems
CO-6	To formulate a simplified description of an appropriate real-world problem in the form of a linear programming model

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2			3	2	2	3			1	2	2	2	2	2
CO2	1			3	2	2	3					2	2	2	
CO3	2			2	2	3	3			1	3	2	3	2	
CO4	2			3	3	2	2					2	1	2	2
CO5	2			2	1	2	2			1	2	2	2	2	
CO6	1		1			1									

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code :BCMGE404				
Course Name :				
Semester /Year : IVth Semester				
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Note: Select one paper from the pool of Language Courses

Course code :BCMSC405				
Course Name :				
Semester /Year : IVth Semester				
	L	T	P	C
	1	0	1	2

L - Lecture T – Tutorial P – Practical C – Credit

Note: Select one course from the pool of Skill enhancement course

Course code : AEC-4				
Course Name : English Communication -II : Reading and Writing Skills				
Semester /Year : IInd Semester				
	L	T	P	C
	2	0	0	2

L - Lecture T – Tutorial P – Practical C – Credit

Note: Syllabus of AEC-2 and AEC-4 (Communication Skills: Listening and Speaking Skills-I and Communication Skills: Listening and Speaking Skills-II) is designed and approved by School of Humanities

Course code	: MCSVC401			
Course Name	: Health and Hygiene-II			
Semester /Year	: IVth Semester			
	L	T	P	C
	2	0	0	2

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective: The course aims to offer an integrated approach to understand the concepts of Health and Hygiene in life. To create awareness regarding communicable and non-communicable diseases and food safety with reference to certain diseases. To give a brief introduction about prevention of diseases.

Course Content:

Unit 1

6 Lectures

Basics of Human Body: Human Body parts and their functions, Human Anatomy, Basics of Human body systems, Human Physiology.

Unit 2

6 Lectures

Community Health: Basics concept of community health. Natural history of disease. Roles and responsibilities of community. General Epidemiology. National Health Programmes. Health for all approach.

Unit 3

6 Lectures

Communicable and Non-communicable Diseases: Common emerging and re-emerging communicable diseases. Hospital acquired infections. Common non-communicable diseases. Life-style diseases.

Unit 4

6 Lectures

Human and Environment: Environmental pollution and health impacts, Family planning. Waste management, Role of AYUSH in Health. Health Traditions.

Unit 5

6 Lectures

Prevention: Health promotion and prevention. The Importance of Sanitation and Health Hygiene. Community and Personal Hygiene. Immunization. Vaccination. Prevention of disease. Types of prevention.

Suggested Readings:

Ross and Wilson Anatomy and Physiology in health and illness,
2018, Paperback -Publisher: ELSEVIER, 13th edition

Elsevier Health Science, Human Anatomy and Physiology
2019, Publisher: Nirali Prakashan; Twenty Seventh edition

Park K, 2015, Preventive and Social Medicine. 23rd edition, Banarsi das,

Bhanot Sakharkar BM, 2009, Principles of Hospital Administration & Planning, 2nd Edition, Jaypee Brothers Medical Publishers

Textbook of Preventive & Social Medicine – K. Park

B. Srilakshmi, Dietetics- Eighth edition, (1 January 2019), New Age International Publishers

B Srilakshmi, Food Science (MULTI COLOUR EDITION), Seventh edition (1 February 2018), New Age International Publishers

Textbook of Preventive & Social Medicine – K. Park

B Srilakshmi, Food Science (MULTI COLOUR EDITION), Seventh edition (1 February 2018), New Age International Publisher

Joshi DC, Joshi Mamta, 2009 Hospital Administration, 1st Edition, Jaypee Brothers Medical Publishers

Course outcomes (COs):

Upon successful completion of the course a student will be able to

CO#	Detailed Statement of the CO
CO-1	To memorize the meaning of Human Body parts and their functions
CO-2	To relate the application of General Epidemiology
CO-3	To utilize the concept of Communicable and Non-Communicable diseases in patient treatment
CO-4	To analyze the relationship between Human health and environment
CO-5	To evaluate the affect Health promotion and prevention
CO-6	To design the necessity of vaccination and immunity build-up in community

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1		1		2		1	1							1	
CO2	1								1		1				
CO3					1					1		2		1	1
CO4		1		1									1		
CO5	2	2				1	1		1			1	1		2
CO6			1	1				1	1		1				1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

SEMESTER V

Course code	: BCMDC501			
Course Name	: Corporate Accounting			
Semester /Year	: Vth Semester			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: The objectives of this course are

To enable the students to acquire the basic knowledge of corporate accounting and to learn techniques of financial statements.

Course Contents

Unit 1. Accounting for Share Capital & Debentures 12 Lectures

Valuation of Goodwill and Valuation of Shares, Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares, Issue and Redemption of Debentures

Unit2. Final Accounts 12 Lectures

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profit

Unit 3.Amalgamation of Companies 12 Lectures

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter- company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Unit 4. Accounts of Holding Companies/Parent Companies 12 Lectures

Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI).

Unit 5.Accounts of Banking Companies 12 Lectures

Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA), Preparation of cash flow statement as per Indian Accounting Standard (Ind-AS): 7.

Text Books:

TB1. J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.

TB2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.

TB3. S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi

Reference Books:

RB1. Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.

RB2. V.K. Goyal and Ruchi Goyal, *Corporate Accounting*. PHI Learning.

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	Detailed Statement of the CO
CO1	Develop the basic understanding of issue of shares and debentures by a public company and the accounting procedures required.
CO2	Learning how the final accounts of a corporate entity are maintained.
CO3	Apply the legal and accounting framework for amalgamation of companies and the changes brought due to that in the capital structure of the company.
CO4	Analyse the concept of holding and subsidiary companies and the relevant accounting provisions for the same
CO5	Evaluate the differences between banking and non-banking companies and learning the accounting standards to be followed by a banking company.
CO6	To create the financial statements of company within the frame work of Ind AS.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	3							2			1		3	
CO2	1	3							2			1		3	
CO3	1	3							2					3	
CO4	1	3							2			1		3	
CO5	1	3							2					3	
CO6			3				2					1			

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BCMDC502			
Course Name	: Entrepreneurship Development and Practice			
Semester /Year	: V Semester			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behaviour for effectiveness at work and in life

Course Contents:

Unit I

8 Lectures

Introduction: Meaning, elements, determinants and importance of entrepreneurship and creative behaviour. Types of entrepreneur. Factors influencing entrepreneurship: psychological, social, economic, environmental factors. Characteristics of entrepreneur. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship. New generation entrepreneurship vs social entrepreneurship.

Unit II

8 Lectures

The World of Business: Meaning, Definition, Characteristics or Features of Business- Objective & Scope of Business- Classification of Business Activity- Types of business organization.

Unit III

8 Lectures

Business Planning: Meaning of Business Plan- Business Plan Process- Advantages of Business Planning- Marketing Plan- Production plan- Organization Plan- Financial Plan Final Project Report- Preparing a Model Project Report for starting a New Venture.

Unit IV

8 Lectures

Institutions Supporting Entrepreneurship: A brief overview of financial institutions in India- Central level and state level institutions- SIDBI- NABARD- IDBI- SIDCO- Indian Institute of Entrepreneurship- DIC- Single Window- Latest Industrial Policy of Government of India.

Unit V

8 Lectures

Women and Rural Entrepreneurship: Women Entrepreneurship- Meaning- Need- Scope- Growth of Women Entrepreneurship- Problems faced by Women Entrepreneurs- Special Scheme for Women Entrepreneurs, Role of SHG IN Women Entrepreneurship Development. Rural Entrepreneurship- Meaning- Need- Scope- Problems faced by Rural Entrepreneurs- Entrepreneurship development in rural area- Special Schemes for Rural Entrepreneurs.

Text Books

TB1.Desai, Vasant; *Dynamics of Entrepreneurship: New Venture Creation*; Prentice Hall of India

TB2.Dollinger, M.J.; *Entrepreneurship: New venture creation*; Prentice Hall of India

TB3.Kuratko, F. Donald and Richard, M. Hodgetts; *Entrepreneurship Theory, Process, Practice*; Cengage Learning

Reference Books:

RB1.Zimmerer, W. Thomas, Norman, M. and Scarborough; *Essentials of Entrepreneurship and Small Business Management*; Prentice Hall of India

RB2. Hisrich, D. Robert, Michael, P. Peters and Dean, A. Sheperd; *Entrepreneurship*; Tata McGraw Hill

RB3. Holt, H. David, *Entrepreneurship: New Venture Creation*; Prentice Hall of India

Course outcomes (COs):

Upon successful completion of the course a student will be able to

CO#	Detailed Statement of the CO
CO-1	To understand the nature of entrepreneurship and factors affecting it.
CO-2	To understand the concept of MSME and Familiarize with the working of the family business and dispute resolution in a family business
CO-3	To have an insight into how to start up with the business.
CO-4	To analyse the process to select and screen a business idea and writing of a business plan for establishing and managing new business
CO-5	To have a deep learning of women and rural entrepreneurship.
CO-6	To create a business plan for an imaginary company

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	-	3	1	-	3	2	1	2			1	2	1	2
CO2	1	-	2	-	1	2	2	1	2			2	2	1	-
CO3	2	-	2	1	1	1	3	1	2			2	2	2	-
CO4	-	-	2	3	2	2	2	1	2			2	-	3	2
CO5	-	-	3	1	-	-	-	2	2			-	-	-	3
CO6	1	-	-	-	-	-	1	1	1			1	1		1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BCMDC503			
Course Name	: Business Research Methods			
Semester /Year	: V Semester			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data

Course Contents:

Unit 1: Introduction

12 Lectures

Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses

Unit 2: Research Process

12 Lectures

An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies

Unit 3: Measurement and Hypothesis Testing

12 Lectures

Measurement: Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources

Unit 4: Hypothesis Testing:

12 Lectures

Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests Testing the assumptions of classical Normal Linear Regression

Unit 5: Report Preparation

Meaning, types and layout of research report, steps in report writing, Citations, Bibliography and Annexure in Report

Course outcomes (COs):

Upon successful completion of the course a student will be able to

CO#	Detailed Statement of the CO
CO-1	To provide students necessary skills, variables understanding and knowledge of Business research and its role in Business
CO-2	To have an understanding of research process, research design and study methods.
CO-3	To have basic knowledge on quantitative and qualitative research measurement techniques, data collection and sampling process
CO-4	To analyze awareness on hypothesis testing and data analysis techniques
CO-5	To evaluate the independent thinking in report writing.
CO-6	To make student prepare a project report on an organization as a part of their curriculum

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2		3	3	2	2	2	1	-		2	2		1	3
CO2	1		2	3	1	2	2	-	-		2	2			
CO3	-		-	3	1	-	1	-	-		2	2	3	1	
CO4	-		2	3	1	-	1	-	-		2	2			
CO5	2		1			1								2	2
CO6	1		1	1		1		1	1		1	1		3	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BCMDS504(a)			
Course Name	: Financial Markets, Institutions and Services			
Semester /Year	: Vth Semester			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

To provide the student a basic knowledge of financial markets and institutions and to familiarise them with major financial services in India

Course Contents:

Unit I:

12 Lectures

Introduction Financial System and its Components – financial markets and institutions; financial intermediation; Flow of funds matrix; financial system and economic development; An overview of Indian financial system

Unit II:

12 Lectures

Financial Markets: Money market – functions, organization and instruments. Role of central bank in money market; Indian money market – An overview Capital Markets – functions, organization and instruments. Indian debt market; Indian equity market – primary and secondary markets; Role of stock exchanges in India

Unit III:

12 Lectures

Financial Institution : Commercial banking – introduction, its role in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy; Life and non-life insurance companies in India; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs).

Unit IV :

12 Lectures

Financial Services : Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India

Unit V:

12 Lectures

Leasing and hire–purchase : Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial counselling.

Text Books

TB1.Bhole, L. M.; *Financial Institutions and Markets*; McGraw Hil

TB2. Pathak, Bharati V.; *Indian Financial System*; Pearson Education

TB 3.Clifford Gomez, *Financial Markets, Institutions and Financial Services*, **PHI Learning**

TB 4. MY Khan and PK Jain. *Financial Services*. McGraw Hill Education.

Reference Books:

RB1.Justin, Paul and Padmalatha, Suresh; *Management of Banking and Financial Services*; Pearson Education

RB2.Guruswamy, S.; *Financial Markets and Institutions*; McGraw Hill

RB3Dhanekar. *Pricing of Securities*. New Delhi: Bharat Publishing House.

RB4.Prasanna, Chandra. *Financial Management: Theory and Practice*. McGraw-Hill Education.

Course outcomes (COs):

Upon successful completion of the course a student will be able to

CO#	Detailed Statement of the CO
CO-1	To Understand the concept and role of Indian financial system
CO-2	To have an understanding of financial markets
CO-3	To have an understanding of financial institutions in India
CO-4	To analyze various financial services
CO-5	To evaluate the concept of Leasing, hire purchase and credit rating agencies.
CO-6	To design methods for educating people about Financial institutions, markets and services.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2					1	3		1	1		1	3		2
CO2	2					1	3	1	1	1		1	3		
CO3	2					1	3	1	1	1			3		
CO4	2					1	3	1	1		1	1	3		2
CO5	2			1		1	3	1	2		1	1	3	1	
CO6	1		1	1	1	1	2	1	1		1	1	2	2	2

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BCMDS504(b)			
Course Name	: Principles of Marketing			
Semester /Year	: Vth Semester			
	L	T	P	C
	4	1	0	5

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

Course Contents:

Unit 1

12 Lectures

Introduction: Nature, scope and importance of marketing; Evolution marketing concepts; Marketing mix, Marketing environment.

Consumer Behaviour – An Overview: Consumer buying process; Factors influencing consumer buying decisions.

Unit II

12 Lectures

Introduction: Marketing and selling; Core marketing concepts and its functions; Recent changes in marketing management.

UNIT III

Marketing mix, STP approach, Consumer Behaviour and its types. **12 Lectures**

Product: Concept of product mix; Product line, Product Depth and width
Product life-cycle; New Product Development Process.

Unit IV

12 Lectures

Distribution: Channels of Distribution-meaning and importance; Types of distribution channels; wholesaling and retailing; Factors affecting choice of distribution channel; Physical distribution.

Retailing: Types of retailing – store based and non-store based retailing, chain stores, specialty stores, Supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing
Operations: an overview; Retailing in India: changing scenario

Unit V

12 Lectures

Rural marketing: Growing Importance; Distinguishing Characteristics of rural markets; Understanding rural consumers and rural markets; Marketing mix planning for rural markets.

Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing

Text Books

TB1. Kotler, Armstrong, Agnihotri and Haque; *Principles of Marketing*; Pearson Education

TB2. Etzel Michale J, Walker, Bruce J., Stanton, William J. and Pandit, Ajay; *Marketing: Indian Adaptation*; Tata McGraw Hill

Reference Books:

RB1. Kotler, Keller, Koshy and Jha; *Marketing Management-A South Asian Perspective*; Pearson Education

RB2. Panda, Tapan K; *Marketing Management: Text and Cases*; Excel Books

RB3. Keith, Blois; *The Oxford Textbook of Marketing*; Oxford University Press

RB4. Perrault, William D.Jr., Cannon and McCarthy; *Basic Marketing*; Tata McGraw Hill

Course outcomes (COs):

Upon successful completion of the course a student will be able to

CO#	Detailed Statement of the CO
CO-1	To understand the concepts of marketing and selling
CO-2	To demonstrate the concept of marketing mix and product mix.
CO-3	To Develop learning and development strategies and plans to enhance pricing and promotion in marketing
CO-4	To analyse the concept of distribution and retailing in marketing management.
CO-5	To validate the students with nature, scope and concept of rural marketing as well as recent development in marketing.
CO-6	To develop marketing strategies based on product, price, place and promotion objectives

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	-	-	-	-	3	2	1	1	-	-	2	2	1	-
CO2	-	-	1	1	-	3	2	1	1	-	-	1	1	1	2
CO3	-	-	1	3	3	2	1	1	2	-	-	1	1	3	1
CO4	-	-	-	-	2	3	2	1	1	-	-	1	1	1	-
CO5	1	-	1	1	1	2	3	1	2	-	-	1	2	1	-
CO6	1	-	1	-	1	1	-	1	-	-	-	1	-	3	-

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BCMDS504(c)			
Course Name	: Human Resource Management			
Semester /Year	: III Semester			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

The objective is to develop an understanding of the Management of Human Resource with reference to various aspects of Personnel Management and Industrial Relations

Course Contents:

Unit 1

12 Lectures

Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM. Emerging Challenges of Human Resource Management; workforce diversity, empowerment, Downsizing; VRS; Human Resource Information System;

Unit II

12 Lectures

Acquisition of Human Resource: Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement induction.

Unit III

12 Lectures

Training and Development; Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role Specific and Competency Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

Unit IV

12 Lectures

Performance appraisal; nature and objectives; Modern Techniques of performance appraisal; potential appraisal and employee counselling; job changes - transfers and promotions. Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

Unit V

12 Lectures

Maintenance: employee health and safety; employee welfare; social security; Employer Employee relations- an overview. **Essentials of collective bargaining** grievance handling and redressal Industrial Disputes causes and settlement machinery. **Employee empowerment, quality circles and international labour organization**

Text Books

TB1.Dessler, Gary and Varkkey, Biju; *Fundamentals of Human Resource Management*; Pearson Education

TB2.DeCenzo, David, A. and Robbins, Stephen P.; *Fundamentals of Human Resource Management*; John Wiley and Sons

Reference Books:

RB1.Khanka, S.S; *Human Resource Management: Text and Cases*; S. Chand and Co.

RB2. Rao, V.S.P; *Human Resource Management: Text and Cases*; Excel Books

RB3. Ivancevich, John M; *Human Resource Management*; Tata McGraw Hill

RB4. Aswathappa, K.; *Human Resource and Personnel Management*; Tata McGraw Hill

Course outcomes (COs):

Upon successful completion of the course a student will be able to

CO#	Detailed Statement of the CO
CO-1	To understanding of theoretical concepts and framework required for effective Human Resource Management
CO-2	The students will be able to understand how the HR planning, recruitment and selection process is done.
CO-3	To explain various training and development programs organized by the organization
CO-4	To analyse various techniques of performance appraisal and job evaluation
CO-5	To describe about employee health and safety, grievance handling and industrial dispute
CO-6	To design the recruitment advertisement followed by job description and job specification.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2		1	1	-	3	2	2	3		1	2	2	2	1
CO2	2		3	2	-	2	3	2	2		1	2	1	2	2
CO3	1		3	2	-	2	3	2	1		1	2	2	2	3
CO4	1		3	2	-	1	2	2	3			2	1	2	1
CO5	1		2	1	-	1	1	3	3			1	1	2	2
CO6	1			1		1					1				

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code : BCMGE505				
Course Name :				
Semester /Year : V Semester				
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Note: Select anyone from the pool of General elective courses

Course code	: IAPC506			
Course Name	: Industrial Training and Project Report			
Semester /Year	: Vth Semester			
	L	T	P	C
	0	0	0	6

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

Course Contents:

Project work has the following options (A) to (C). A viva-voce examination is mandatory for all options (A) to (C). The Project Report/Paper will have 20 marks to be awarded by a mentor designated by the Teacher in Charge (commerce teacher for presentation of report) of the College. 40 marks will be based on viva and the 40 for the project report prepared to be evaluated appointed internal teacher along with by Project Report, along with any other external teacher designated by the university.

A. Work Experience Report: A student should be placed in any business establishment to do full time work as summer training, equivalent to 30 working days (or 6 weeks, with a 5 day week) such that s/he completes (8 hours a day@30 days) 240 hours during vacations and/or holidays (after Semester IV). As a student worker s/he should do any work assigned by the establishment. The work experience is intended to expose the student to day to day aspects of business so that s/he may be able to understand the real life meaning of any of the concepts exposed to during the learning in the class room. The report should be written in a minimum of 7000 to 8000 words in the words of the student to describe any of the aspects of business s/he has observed during the period of work experience. It may be hand written or typed and submitted in three copies (one copy for the establishment, one for evaluation and one copy for the student's record). Evaluation of the report will be done along with B.Com (Hons.) V semester examination. If a student fails to submit the report by **10th of october**, of V semester in B.Com (Hons.) final year his/her result will be withheld.

B. Literature Review : The student should select any Topic arising out of any of the papers s/he has studied and prepare a report based on the following secondary sources: a. Book and reports in the area. b. Journal and magazines, and their back issues. c. Business/economic news papers, and its back issues e. Internet / web based sources. f. Other innovative literature review project idea the mentor may assign. S/he should study the entire material chosen and understand its contents. S/he should do some research on the Topic /subject matter to gather background material related to the chosen text. This background material may also be based on Internet search of relevant and useful websites. The student may also conduct an Internet search to locate websites relevant to the topic and peruse them. S/he should gather data and information to the topic. S/he should be able to use Internet as a means of secondary information collection. S/he should be able to understand the topic based on the information collected. A student is expected to spend at least 100 hours on Internet search and 'self-learn' the use of Internet search engines by 'doing'. The student should also collect background information from literature search by scanning books, journals, magazines and newspapers to supplement the Internet search. The student is expected to spend at least 100 hours reading and understanding relevant literature and write a paper of a minimum of 2000 to 3000 words each. Two copies of each paper are to be prepared -one for the mentor for evaluation and the other for the student's record. After understanding the text and its background s/he should

write an essay in his /her own words to produce a paper of a minimum 7000 to 8000 words for evaluation by the mentor. Two copies of the paper will be prepared, one for evaluation and one for the student's record. If a student fails to submit the report by 10th of October, of V semester in B.Com (Hons.) final year his/her result will be withheld.

C. Fieldwork Report: The student may choose any topic from among the subjects s/he has studied s/he will have to devote time during summer vacations to collect data and information on the subject with a view to understanding the reality of the topic in real business environment. This may include visiting, meeting, talking to respondents or collecting information by means of interviews or questionnaires. S/he is expected to learn and understand the topic first hand and based on the understanding and collection of information the student is expected to write a report on the fieldwork of a minimum of 4000 to 5000 words in his/her own words. The student is expected to spend at least 200 to 300 hours in the field for collection of information. If a student fails to submit the report by 10th of October, of V semester in B.Com (Hons.) final year his/her result will be withheld.

Marks breakup

Marks of internal presentation of report(50)	Marks for Viva- Voce (40)
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Course outcomes (COs):

Upon successful completion of the course a student will be able to

CO#	Detailed Statement of the CO
CO-1	To understand the community needs, problems and social responsibility
CO-2	To develop competence in documentation and report writing
CO-3	Identify Methods of Data collection and pilot study
CO-4	To implement as per the requirement of the industry
CO-5	To apply the knowledge as per the requirement of the industry
CO-6	To draft of report

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1			2	2	3	1	2				1	3		1
CO2			2	2		2	1	3				1			3
CO3	2			2	2	3	1	2				1	3	2	
CO4			3	3											3
CO5	1			3		1	1						2		
CO6	1		2	3	2									3	2

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BCMDC601			
Course Name	: Auditing & Corporate Governance			
Semester /Year	: VI Semester			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

Course Contents:

Unit I

12 Lectures

Introduction: Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure– Vouching and verification of Assets & Liabilities.

Unit II

12 Lectures

Audit of Companies: Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report-Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

Unit III

12 Lectures

Special Areas of Audit: Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems;

Unit IV

12 Lectures

Corporate Governance and social responsibility: Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems noticed in various Corporate Failures. Codes & Standards on Corporate Governance Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR

Unit V

12 Lectures

Business Ethics : Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement

Text Books

TB1. Kumar, Ravindra and Sharma, Veerendra; *Auditing: Principles and Practices*; Prentice Hall of India

TB2. Jha, Aruna; *Auditing*; Taxmann Publication

Reference Books:

RB1. Gupta, Kamal; *Contemporary Auditing*; Tata McGraw Hill

RB2. Pagare, Dinkar; *Principles and Practice of Auditing*; S Chand and Co.

RB3 .Tandon, B.N.; *Principles of Auditing*; S. Chand and Co.

RB4 .Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning

RB5. N Balasubramanian, *A Casebook on Corporate Governance and Stewardship*, McGraw Hill Education

Course outcomes (COs):

Upon successful completion of the course a student will be able to

CO#	Detailed Statement of the CO
CO-1	To make the students familiarize with the basic auditing concepts, techniques, principles and audit procedure.
CO-2	To make the students familiarize with the legal aspects of auditor's qualifications/disqualifications, appointment/removal, rights and duties with various aspects of audit reports
CO-3	To make the students familiarize with the special areas of audit, their features, standards and recent practices of auditing.
CO-4	To analyze the special legal provisions related to the CSR practices, legal provisions and reforms of a Company.
CO-5	To understand various aspects of business ethics, approaches and practices.
CO-6	To plan and design the auditing and governance reports of the company.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3			1	2	1			1		1	3		1
CO2	3	3			1		1			1	1	1	3	1	2
CO3	3	3			1		1			1	1		3		2
CO4	3	3			1	3	1	3		1	1	1	3	1	1
CO5	3	3			1	2	1	3		1	2		3		1
CO6	1	1			1	2	1	3	1	1	2	1		1	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BCMDC602			
Course Name	: Goods and Services Tax (GST)			
Semester /Year	: VI Semester			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

Course Contents:

Unit I

12 Lectures

Introduction : Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration.

Unit II

12 Lectures

Levy and collection of GST : Taxable event- “Supply” of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.

Unit III

12 Lectures

Input Tax Credit : Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.

Unit IV

12 Lectures

Procedures: Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.

Unit V

12 Lectures

Special Provisions: Taxability of E-Commerce, Anti-Profiteering, Avoidance of dual control, E-way bills, zero-rated supply, Offences and Penalties, Appeals

Note: In case of any subsequent notifications/amendments regarding GST or customs law by the government, the syllabus would be updated accordingly

Text Books

TB1.Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications

TB2.Halakandhi, S., G.S.T (Vastu and Sevakar) (Hindi) Vol-1, 2022

Reference Books:

RB1. Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2022

Course Outcomes(COs):

Upon successful completion of the course a student will be able to

CO#	Detailed Statement of the CO
CO-1	Understand and acquire in depth knowledge about various concepts related to Goods and services tax.
CO-2	Explain the importance of (GST) in the Indian and global economy and its contribution to the economic development. And to explain the importance of Levy and collection of GST.
CO-3	Outline the provisions concerned with payment of Tax, interest, IDS, TCS, Refund and return and find probable solutions to problems in an ethical manner.
CO-4	Analyze the tax file returns using technology and can also act as a tax consultant in the tax planning and tax management
CO-5	To learn the special provisions of GST.
CO-6	To apply their knowledge for creating the GST project.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	2			1	2	3			2	2	1	3	2	1
CO2	2	1					3			1	2		3	2	2
CO3	2	1			1	2	3			1	1	1	3	2	2
CO4	2	1				2	3			2	1		3	2	1
CO5	1	2			1	2	3			1	2	1	3	2	1
CO6	1	2	2	2	3	1					1	1		2	1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BCMDC603			
Course Name	: International Business			
Semester /Year	: VI Semester			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to the international trading and investment environment and also create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.

Course Contents:

Unit 1: Introduction to International Business **12 Lectures**

Globalization - concept, significance and impact on international business; international business contrasted with domestic business; complexities of international business; internationalization stages and orientations; modes of entry into international businesses.

Unit 2: International Business Environment **12 Lectures**

Role of political and legal systems in international business; cultural environment of international business; implications of economic environment for international business.

Unit 3: International Trade Theories of international trade **12 Lectures**

Theory of Absolute Advantage theory, Theory of Comparative Advantage, Factor Proportions theory and Leontief paradox, Product Life Cycle theory, Theory of National Competitive Advantage; Instruments of trade control.

Unit 4: Regional Economic Integration: **12 Lectures**

International Economic Organisations Forms of regional economic integration; Integration efforts amongst countries in Europe, North America and Asia: EU, USMCA, and SAARC; Cost and benefits of regional economic integration. International Economic Organisations: WTO- functions, structure and scope; World Bank and IMF.

Unit 5: International finance and contemporary issues in IB: **12 Lectures**

Types of FDI - Greenfield investment, Mergers & Acquisition, strategic alliances; benefits and drawbacks of FDI. Overview of Exchange Rate systems. Contemporary issues in international business: Outsourcing and its potential for India;

Text Books

TB 1. Bennett, R. International Business, Delhi: Pearson.

TB 2. Cavusgil, S. T., Knight, G. & Riesenberger. International Business: Strategy, Management and the New Realities. Pearson India.

TB 3. Charles, W L Hill & Jain, A. K. International Business, New Delhi: Tata McGraw Hill.

TB 4. Chaturvedi, D.D., Jindal, D. & Kaur, R. International Business. Scholar Tech Press, Delhi.

TB 5. Cherunilam, F. International Business: Text and Cases, 6th ed. PHI learning

Reference Books:

RB 1. Daniels, J. D., Radenbaugh, L. H. & Sullivan, D. P. International Business, Pearson Education.

RB 2. Griffin, R. W & Pustay, M. W. International Business - A Managerial Perspective. Prentice Hall.

RB 3. Joshi RM, (2009). International Business. Oxford University Press

RB 4. Menipaz, E., Menipaz A. and Tripathi S.S. International Business : Theory and Practice. New Delhi. Sage Publications India Pvt. Ltd.

Course outcomes (COs):

Upon successful completion of the course a student will be able to

CO#	Detailed Statement of the CO
CO-1	To understand the concept of International Business..
CO-2	To analyse the process of globalization and its impact on growth of international Business
CO-3	To evaluate the changing dynamics of the diverse international business environment
CO-4	To analyse the theoretical dimensions of international trade as well as intervention measures adopted.
CO-5	To analyse the significance of different forms of regional economic integration
CO-6	To evaluate the role played by various international economic organisations.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1			2	2	3	1	2				1	3		1
CO2			2	2		2	1	3				1			3
CO3	2			2	2	3	1	2				1	3	2	
CO4			3	3											3
CO5	1			3		1	1						2		
CO6	1		2	3	2									3	2

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BCMDS604(a)			
Course Name	: Investment Banking and Financial Services			
Semester /Year	: VI Semester			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

The course aims to provide students with necessary theoretical and conceptual understanding of investment banking and financial services.

Course Contents

Unit 1 Investment Banking

12 Lectures

Introduction: Concept, Importance; Commercial Banks vs. Investment banks; Functions of Investment Banks; Types of Investment banking operations; Investment Banking in India – Evolution, characteristics; Recent Developments and the way ahead; Structure of Investment Banks; SEBI guidelines for Merchant Bankers, Pre-issue and Post-issue regulatory framework.

Unit 2 Issue Management:

12 Lectures

Emergence and role of Capital markets, Types of Issue: Public Issue, Book building, Green Shoe option, Private placements, Preferential allotment, Rights Issue, Bonus Issue, Depository Receipts; Process of Issue Management; Lead Managers – Duties and responsibilities of Lead Managers; Underwriting- concept and types; Issue management intermediaries; De-mat account – Concept and importance; Depository System – NSDL, CDSL

Unit 3 Financial Services -I:

12 Lectures

Leasing – Concept and types of leasing; Venture Capital – various steps in venture financing; Start-ups – Concept and financing; Mutual Funds - Role, Types of Mutual Funds; Pension Funds; Insurance- Classification, Principles of insurance; An Overview of Regulatory Framework – RBI, SEBI, IRDA, PFRDA.

Unit 4 Financial Services -II:

12 Lectures

Banking products and services – Recent trends; Innovations in banking sector; NBFCs - Concept, Commercial Banks vs. NBFCs, Services provided by NBFCs; Housing Finance- Concept and Types, Housing Finance institutions; Credit Rating- Concept and significance, Credit Rating Agencies; Factoring and Forfaiting; Securitisation – concept, securitisation as a funding mechanism; Financial Counselling; Portfolio management services.

Unit 5 Mergers and Acquisitions:

12 Lectures

Process of M&A, Role of Investment Bankers in M&A; Rationale and considerations of M&A; Financial Evaluation of M&A; Valuation techniques – Comparable companies analysis, Precedent Transaction analysis, Discounted Cash Flow Analysis, Leveraged Buyouts; Takeover defences; Corporate Restructuring – Methods of corporate restructuring; Challenges: Legal, ethical and governance issues in Investment Banking.

Text Books:

TB 1. Frederic S. Mishkin, Stanley G. Eakins. Financial Markets and Institutions, Pearson Education, New Delhi; 7th edition.

TB 2. Gordon E.& Natarajan K. (2019). Financial Markets and Services. Himalaya Publishing House.

TB 3. Khan M.Y. & Jain P.K.: Financial Services, Tata McGraw Hill.

Reference Books:

Reference Books:

RB 1. Khan M.Y.: Financial Services, Tata McGraw Hill; 9th edition; 2018.

RB 2. Khan M.Y.: Indian Financial System; Tata McGraw Hill; 10th edition; 2018.

RB 3. Pathak, Bharti V., – Indian Financial System: Markets, Institutions and Services, Pearson Education, New Delhi; 5th edition 2018.

RB 4. Pratap, Giri S.: Investment Banking, McGraw Hill, 4th Edition

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	Detailed Statement of the CO
CO1	To understand investment banking activities.
CO2	To analyse investment banking activities.
CO3	To describe the process of issue management..
CO4	To interpret corporate restructuring.
CO5	To evaluate mergers & acquisitions..
CO6	To analyse various financial services available in financial markets.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	3	1				2				1		2	1	3
CO2	2	3	1		1		1						1	1	3
CO3	1	3	1	1			2				1		2		3
CO4	2	3			1	2	1						1	1	3
CO5	1	3					1				1				3
CO6			3				3				2			1	

Course code	: BCMDS604(b)			
Course Name	: Advertising and Personnel Selling			
Semester /Year	: VI Semester			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

To familiarize students with the basic concepts, tools and techniques of advertising and personal selling

Course Contents:

Unit I

12 Lectures

Advertising Introduction: meaning, nature and importance of advertising, Types of advertising Advertising objectives and audience selection, Setting of advertising budget, Media decisions: major media types and their merits and demerits, Factors influencing media choice.

Unit II

12 Lectures

Message Development Message development, Advertising appeals, Advertising copy and elements. Measuring advertising effectiveness, Evaluating communication and sales effects, Pre-and Post-testing techniques.

Advertising Agency: role, types and selection of advertising agency, Ethical and legal aspects of advertising.

Unit III

12 Lectures

Personal Selling: Concept of personal selling, Types of selling, Sales person personality and motivation, Selling Process, Career opportunities in selling.

Unit IV

12 Lectures

Sales Management, Planning and Control: An overview, Sales forecasting and its types, Sales Budgeting, Sales quota, Sales territories and its design

Unit V

12 Lectures

Management of Sales Force Recruitment and selection, Training and development, Direction and supervision, Sales force motivation and compensation, Sales force performance appraisal.

Text Books

TB1. Belch, George E. and Belch, Michael A.; *Advertising and Promotion: An Integrated Marketing Communications*; Tata McGraw Hill

TB2. Richard, R. Still, Edward W. Cundiff and Norman P. Govoni; *Sales Management*; Pearson Education

TB3. William, J. Stanton and Rosann Spiro; *Management of Sales Force*; Tata McGraw Hill

Reference Books:

RB1. Burnett, Wells, and Moriatty; *Advertising, Principles and Practice*; Prentice Hall of India

RB2. Batra, Myers and Aakers; *Advertising Management*; Prentice Hall of India

RB3. Richard, H. Buskirk and Bruce, D. Buskirk; *Selling, Principles, and Practice*; Tata McGraw Hill

Course outcomes (COs):

Upon successful completion of the course a student will be able to

	Course Outcome
CO-1	To understand the concepts of personal selling
CO-2	To have an understanding of Sales Management, planning and control
CO-3	To apply steps involved in selling process.
CO-4	To analyse the understanding of sales planning and control.
CO-5	To evaluate the concept of sales force management.
CO-6	To design and draft an advertisement copy using their creative skills

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1		1			2	1	1	1	1	1	1	2	2	1
CO2	1		1			2	1	1	2		1	1	3	2	
CO3	1		1			2	1	1	2	1	1	1	2	2	2
CO4	1		1	3		2	1	1	2	1	1	1	2	2	
CO5	1		1			2	1	1	3	1	1	1	2	2	
CO6	1		1	2		1	1	1	2	1	1	1	2	1	1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BCMDS604(c)			
Course Name	: Industrial Relations and Labour Laws			
Semester /Year	: VI Semester			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

Course Contents

Unit I

12 Lectures

Introduction Overview of Industrial Relations: Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Role of State; Trade Unions; Employers' Organization; ILO in IR; ILO its Role, Functioning and Contributions, Industrial Relations machinery in India

Unit II

12 Lectures

Trade Unionism: Trade Union: origin and growth, unions after independence, unions in the era of Liberalization ; Concept, objectives, functions and role of Trade Unions in collective bargaining; Problems of Trade Unions

Unit III

12 Lectures

Labour problems: Discipline and misconduct; Grievance handling procedure; Labour turnover; Absenteeism; Workers' participation in management; Industrial accidents and Industrial Unrest, Strikes and Lock-Out, Settlement of Industrial Dispute, Consultative Bodies (Bipartite, Tripartite) and IR Strategies, Worker Development and Worker participation in management (WPM), Conciliation, Arbitration , Adjudication ,Collective Bargaining.

Unit IV

12 Lectures

Labour legislations: Historical perspective; Impact of ILO; Indian constitution Abolition of Bonded and Child Labor, Important provisions of: Payment of Wages Act, Workmen's Compensation Act, Employees' State Insurance Act, Payment of Gratuity Act, Employees Provident Fund Act, Important Provisions of Industrial Dispute Act and Factories Act.

Text Books:

TB1. Monappa A- Industrial Relations (Tata McGraw-Hill, 2002)

TB2. C.S.Venkata Ratnam- Industrial Relations (Oxford Pub.,2008)

ReferenceBooks:

RB1. Srivastava S C- Industrial Relations and Labour Laws (Vikas, 4th edition) 2000.

RB2. Mamoria CB, Mamoria, Gankar- Dynamics of Industrial Relations (Himalayan Publication, 2003)

Course outcomes (COs):**Upon successful completion of the course student will be able to**

CO#	Detailed Statement of the CO
CO1	To understand the fundamental concepts and nature of Industrial Relations.
CO2	To understand the role that the Trade Unions play in the growth and development of Industrial Relations.
CO3	To understand industrial disputes and ways to resolve them
CO4	To evaluate the various acts and the provisions that are developed for the betterment of the labour conditions and the industrial relations.
CO5	To describing the various welfare policies and the relevant legislation that supports them
CO6	To create the company's effective labour relations policy

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	3	1				2				1		2	1	3
CO2	2	3	1		1		1						1	1	3
CO3	1	3	1	1			2				1		2		3
CO4	2	3			1	2	1						1	1	3
CO5	1	3					1				1				3
CO6			3				3				2			1	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code : BCMGE605				
Course Name :				
Semester /Year : VI Semester				
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Note: Select any one from the pool of General Electives

Course code	: IAPC-606			
Course Name	: Seminar and Viva Voce			
Semester /Year	: VI Semester			
	L	T	P	C
	2	0	0	2

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

The objective of this section is to enhance communication skills of students. Seminar is a way to enhance their public speaking quality as well as their technological skills. Viva is for accessing their knowledge and for improving interview skills

Course Contents

WEIGHTAGE DISTRIBUTION (PERCENTAGE) FOR EVALUATION:

SEMINAR	VIVA VOCE	TOTAL
50	50	100

Seminar (50marks)

Several topics for presentations during the semester will be assigned to students. Throughout the semester students will get an opportunity to deliver their presentation. Final presentation will be followed by two previous presentations based on topics of syllabus.

Viva Voce (50 marks)

The objective of this part is to enhance confidence in a face to face interaction which is essential part of interview. The questions may be asked from the project report, term papers and the topics from syllabus.

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	Detailed Statement of the CO
CO1	To Enable the students to create Presentations
CO2	To Demonstrate the presentation skills
CO3	To Apply various tools to make presentation
CO4	To apply oral and written communication skills
CO5	To evaluate the understanding of Industry needs
CO6	To create a seminar on a topic of contemporary issues

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	1		3						1	2	1	1		3
CO2	2	1		3							1			1	3
CO3	1	2		3						1	1	1			3
CO4	2	1		3							1		1	2	3
CO5	2	2		3						1	1	1			3
CO6	2	1		3		3									

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Pool of Courses for GE-Lang

1. English Language-1
2. Hindi Language
3. English Language - 2
4. Foreign Language

Course code	:BCMGE			
Course Name	: English Language-1			
Semester /Year	:			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

The purpose of this subject is to impart grammatical knowledge and its applications

Course Contents

Unit I

12 Lectures

- (a) Phonetic Symbols (b) Primary and Secondary Stresses (c) Rising and Falling Tools

Unit 2

12 Lectures

- (a) Parts of Speech (b) Use of Articles (c) Use of Preposition

Unit 3 10 Lectures

- (a) Time and tenses (b) Direct and Indirect Narrations (c) Active and Passive Voice

Unit 4

12 Lectures

- (a) Common Mistake in English
(b) Para Jumbles
(c) Word Analogies

Unit 5

12 Lectures

Vocabulary Building:

- (a)Antonyms & Synonyms
(b)One word substitutions
(c)Idioms & Phrases

Text Books:

1. Bhatnagar&Bell: *Communication inEnglish*
2. M.L. Tickoo: *General English for LanguageSkills*
3. *StructureofModemEnglish:AtextBookofEnglishPhoneticsforIndianstudents-*
byBalaSubhramaniam,Macmillan
4. Norman Lewis: *Word Power MadeEasy*

ReferenceBooks:

1. Daniel Jones: *English PronouncingDictionary*
2. *Remedial English Grammar*, Macmillan, NewDelhi

Course outcomes (COs):**Upon successful completion of the course student will be able to**

CO#	Detailed Statement of the CO
CO1	To acquire knowledge about origination and formation of words will be able to adopt the right pronunciation
CO2	To learn how to utilize the words in the proper structure with a sense of understanding.
CO3	To apply the different action words and Distinguish between verb tenses how to be narrate or present anything appropriately
CO4	To analyse the use of right words for right situation and for vivid purpose
CO5	To understand the control of vocabulary to use for their own expression.
CO6	To develop English language skills for effective communication

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	1	1	3	1	1	1	1	1	1		1	1		3
CO2	2		1	3	1	1				1			1		3
CO3	1	1	1	3	1	1	1	1	1	2		1		1	3
CO4	1	1	1	3	1		1		1	1			1		3
CO5	1	1	1	3	1	1	1	1		1		1			3
CO6		1			1	1	1	1	2	3		1	1	1	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BCMGE			
Course Name	: Hindi/Modern Indian Language			
Semester /Year	:			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

हिंदी का व्यवहारिक व्याकरण शास्त्र

इकाई १: भाषा और व्याकरण

भाषा की परिभाषा और विशेषताएं
व्याकरण और भाषा का अन्तः सम्बन्ध
ध्वनि, वर्ण एवं मात्राएँ

इकाई २: शब्द परिचय

श्रोत के आधार पर शब्दों के भेद- तत्सम, तद्भव, देशज एवं विदेशी
शब्दों की व्याकरणिक कोटियाँ- संज्ञा, सर्वनाम, क्रिया
शब्दगत अशुद्धियाँ तथा उपसर्ग एवं प्रत्यय

इकाई ३: व्याकरण- व्यवहार

लिंग, वचन, कारक, संधि तथा समास
अपठित गद्यांश
मुहावरे एवं लोकोक्तियाँ

इकाई ४: वाक्य परिचय

वाक्य के रंग
वाक्य के भेद
वाक्य अशुद्धियाँ एवं विराम चिह्न

सन्दर्भ ग्रन्थ

१. व्यवहारिक हिंदी संरचना और अभ्यास- बालगोविंद मिश्र
२. आधुनिक हिंदी व्याकरण: स्वरूप एवं प्रयोग-भारती खुबालकर
३. हिंदी व्याकरण के नवीन क्षितिज- रविंद्र कुमार पाठक
४. हिंदी भाषा का उद्गम और विकास -उदय नारायण तिवारी
५. हिंदी भाषा: संरचना के विविध आयाम- रविंद्र नाथ श्रीवास्तव
६. हिंदी व्याकरण- कामता प्रसाद गुप्त
७. हिंदी भाषा की संरचना- भोलानाथ तिवारी

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	DetailedStatementoftheCO
CO1	भाषाऔरव्याकरण के अन्तः सम्बन्ध काज्ञानतथा ध्वनि, वर्ण एवंमात्राओंकाज्ञानप्राप्तहोताहै।
CO2	स्रोत के आधारपर शब्दों क भेद-तत्सम, तद्भवदेशज एवंविदेशी शब्दोंकाज्ञानप्राप्तहोताहै।
CO3	लिंग, वचन, कारकसंधि तथासमासकाज्ञान, अपठितगद्यांश, मुहावरे एवंलोकोक्तियाँ काअर्थतथाप्रयोगकाज्ञानप्राप्तहोताहै।
CO4	वाक्य के अंग, भेद, वाक्य अशुद्धियाँ एवंविरामचिह्न इत्यादि के नियमकाज्ञानविद्यार्थियोंकोप्राप्तहोताहै।
CO-5:	विद्यार्थियोंकोसंचारकौशलकेलिएसक्षमबनानातथाविद्यार्थियोंकीभाषाकोसुसमृद्धबनाना
CO6:	विद्यार्थियोंकोपाठ्यक्रमकेमाध्यमसेहिंदीभाषाकेउचितप्रयोगवनवीनरचनाकेलिएप्रेरितकरना।

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	1	1	1		1	1	3	1			2		2	3
CO2	1							3				2	2		3
CO3	1	1	1	1		1	1	3	1					2	3
CO4	1	1		1		1		3				2	1		3
CO5	1			1			1	3	1			2		2	3
CO6		1	1			1			1			2		1	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BCMGE			
Course Name	: English Language-2			
Semester /Year	:			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

To focusing on practical communication skills, business English, with the specific needs of commerce students.

Course Contents

Unit I

12 Lectures

Introduction to Spoken English: Importance of Spoken English in Business and Commerce, Basics of Pronunciation and Phonetics, Vowel and Consonant Sounds, Stress and Intonation Patterns, Self-Introduction Practice, Crafting and Delivering a Personal Introduction

Unit 2

12 Lectures

Building Vocabulary: Essential Vocabulary for Business Contexts, Terminology Related to Finance, Marketing, and Management, Basic Grammar Refresher, Sentence Structure, Common Tenses Used in Business Communication

Unit 3

12 Lectures

Developing Listening Skills: Active Listening Techniques, Paraphrasing and Summarizing, Listening to Business News and Reports

Unit 4

12 Lectures

Effective Speaking Techniques: Public Speaking Basics, Structuring a Speech or Presentation, Voice Modulation and Body Language, Importance of Non-verbal Communication

Unit 5

12 Lectures

Interpersonal Communication Skills: Effective Communication in Teams, Collaborative Language and Phrases, Conflict Resolution and Negotiation Skills, Language for Persuasion and Mediation

Text Books:

1. Bhatnagar&Bell: *Communication in English*
2. M.L. Tickoo: *General English for Language Skills*
3. *Structure of Modern English: A text Book of English Phonetics for Indian students-* by Bala Subhramaniam, Macmillan
4. Norman Lewis: *Word Power Made Easy*

ReferenceBooks:

1. Daniel Jones: *English Pronouncing Dictionary*
2. *Remedial English Grammar*, Macmillan, New Delhi

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	Detailed Statement of the CO
CO1	To acquire knowledge about origination and formation of words will be able to adopt the right pronunciation
CO2	To learn how to utilize the words in the proper structure with a sense of understanding.
CO3	To develop listening skills
CO4	To develop effective speaking techniques
CO5	To understand the control of vocabulary to use for their own expression.
CO6	To develop English language skills for effective communication

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	1	1	3	1	1	1	1	1	1		1	1		3
CO2	2		1	3	1	1				1			1		3
CO3	1	1	1	3	1	1	1	1	1	2		1		1	3
CO4	1	1	1	3	1		1		1	1			1		3
CO5	1	1	1	3	1	1	1	1		1		1			3
CO6		1			1	1	1	1	2	3		1	1	1	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BCMGE			
Course Name	: Foreign Language			
Semester /Year	:			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective: The module is designed to give a basic knowledge of the French language of common use.

Unit1: 12 Lectures

Pronunciation - The Alphabet - The Accents; ‘Formules de politesse’; The numbers: Cardinal – Ordinal; Time; Weights & Measures; change of gender

Unit 2: 12 Lectures

Conjugation of regular verbs in present tense; Days of the week; Months of the year; Date; The articles, Common greetings in French Name of vegetables and fruits.

Unit 3: Name of the Countries and their Nationalities; Adjectives, Commonly used Prepositions, Plural of nouns. Describing a place (your city/ tourist place)

Unit - 4 :

Self-introduction, Vocabulary describing family; Describe your family; Negation;

Unit 5: 12 Lectures

Interrogation, Conjugation of irregular verbs in present tense; Demonstrative Adjectives, Possessive adjectives, Simple translation

Text Books:

TB1: Larousse compact Dictionary: French-English/ English-French

TB2: Le nouveau sans frontieres, part 1 & 2

TB3: Conjugaison - Le Robert & Nathan

Reference Books:

RB1: Larousse French Grammar

RB2: Grammaire Collection "Le Nouvel Entraînez vous" level debutant

RB3: Parlez à l’hotel by A. Talukdar

Pool of courses for Skill Enhancement Courses

1. Ms-Word
2. Ms-Excel
3. Tally
4. E-Commerce

Course code	:BCMISC			
Course Name	: Ms-Word			
Semester /Year	:			
	L	T	P	C
	1	0	1	2

Course Objectives:

To provide and develop computer skills and knowledge for commerce students and to tell the usefulness of IT tools

Course Content:

Unit I

Introduction to Microsoft Word

6 Lectures

Understanding the User Interface: Ribbon, Tabs, Groups, and Commands, Quick Access Toolbar and Status Bar, **Creating, Opening, and Saving Documents**, Different File Formats (DOCX, PDF, etc.) **Basic Text Editing:** Typing, Selecting, and Editing Text Undo, Redo, and Spell Check

Unit II:

6 Lectures

Formatting Documents: Text Formatting, Fonts, Sizes, Styles, and Colors Using the Format Painter, Paragraph Formatting, Alignment, Line Spacing, and Indents Bullets and Numbering, Styles and Themes

Unit III:

6 Lectures

Advanced Text and Paragraph Formatting: Working with Tabs and Tab Stops, Creating and Formatting Tables, Inserting Tables, Adding Rows and Columns, Table Styles and Layout Options, Headers and Footers, Adding Page Numbers, Dates, and Custom Text, Different Headers and Footers for Different Sections

Unit IV:

6 Lectures

Working with Graphics and Objects: Inserting and Formatting Images, Adding Pictures, Clip Art, and Screenshots, Adjusting Image Size, Position, and Text Wrapping, Using Shapes and SmartArt Drawing and Formatting Shapes Creating and Modifying SmartArt Graphics Inserting and Managing Charts Creating Charts from Data Customizing Chart Styles and Layouts

Unit V :**6 Lectures**

Advanced Document Features: Creating and Using Macros, Recording and Running Macros Assigning Macros to Buttons, Using Mail Merge, Creating a Mail Merge for Letters, Labels, and Emails, Using Different Data Sources, Working with Long Documents, Creating a Table of Contents and Index

Text Books:

1. Sinha, P. K. and Sinha, Priti; Computer Fundamentals; BPB Publications
 2. Leon, Alex and Leon, Mathews; Fundamentals of Information Technology; Vikas Publishing House
- "Microsoft Word 2019 Step by Step" by Joan Lambert
 - "MOS 2016 Study Guide for Microsoft Word" by Joan Lambert

Reference Books:

1. Saxena, S.; Computer Applications in Management; Vikas Publishing House
2. Norton, Peter; Computing Fundamentals; Tata Mc GrawHill

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	Detailed Statement of the CO
CO1	To understand working and use of Ms-word
CO2	To make use of Ms-Word
CO3	To make use of Ms-Word for data formatting
CO4	To learn and apply various features in Ms-word
CO5	To learn how to work with graphics in Ms-word
CO6	To learn advance document features.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	1	1	3	3	1	1	1	1	1	2	1	1	1	3
CO2	1	2		3	3						2	1	1	1	3
CO3	2		1	3	1	1	1	1	1	1	2		1		3
CO4	1	1		3	1	1	1	1	1	1	2	1	1	1	3
CO5	1	1		3	3		1			1	2		1		3
CO6		1	2		3	1		1	3	1	2	1		1	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BCMSC			
Course Name	: Ms-Excel			
Semester /Year	:			
	L	T	P	C
	2	0	0	2

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

Course Contents:

Unit 1

6 Lectures

Introduction to Microsoft Excel: **Understanding the User Interface**, Ribbon, Tabs, Groups, and Commands, Quick Access Toolbar and Status Bar, **Creating, Opening, and Saving Workbooks**, Different File Formats (XLSX, CSV, etc.), **Basic Cell Operations**, Entering and Editing Data, Autofill and Flash Fill, Cut, Copy, Paste, and Paste Special

Unit 2:

6 Lectures

Formatting and Managing Worksheets: Formatting Cells and Ranges, Number Formats, Fonts, Colors, and Borders, Worksheet Operations, Inserting, Deleting, and Renaming Sheets, Hiding and Unhiding Rows, Columns, and Sheets, Conditional Formatting, Applying and Managing Conditional Formats

Unit 3:

6 Lectures

Formulas and Functions: Basic Formulas and Calculations, Arithmetic Operations, Using Cell References (Relative, Absolute, and Mixed), Commonly Used Functions, SUM, AVERAGE, MIN, MAX, COUNT, COUNTA, Function Library and Categories, Exploring Function Categories (Financial, Logical, Text, Date & Time)

Unit 4:

6 Lectures

Advanced Formulas and Functions: Logical Functions, IF, AND, OR, NOT, Lookup and Reference Functions, VLOOKUP, HLOOKUP, INDEX, MATCH, Text Functions, CONCATENATE, LEFT, RIGHT, MID, LEN, TRIM

Unit 5:

6 Lectures

Visualization and Charting: Creating Charts and Graphs, Types of Charts (Column, Line, Pie, Bar, Area, etc.), Customizing Charts (Titles, Labels, Legends), Using Sparklines, Adding and Formatting Sparklines, Advanced Chart Features, Dual Axis Charts, Trendlines and Data Series Customization

Text Books:

1. Sinha, P. K. and Sinha, Priti; Computer Fundamentals; BPB Publications
2. Leon, Alex and Leon, Mathews; Fundamentals of Information Technology; Vikas Publishing House
3. "Microsoft Excel 2019 Step by Step" by Joan Lambert

Reference Books:

1. Saxena, S.; Computer Applications in Management; Vikas Publishing House
2. Norton, Peter; Computing Fundamentals; Tata Mc GrawHill

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	Detailed Statement of the CO
CO1	To understand working and use of Ms-Excel.
CO2	To make use of Ms-Excel for data feeding
CO3	To make use of Ms-Excel for data formatting
CO4	To apply tools in Ms-Excel
CO5	To analyse data for Business decision making
CO6	To apply data validation techniques

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	1		3	1	1		1		1		2	1	1	3
CO2	1		1	3			1		1	1		1			
CO3	2	1	1	3	1	1		1		1		3	2	1	3
CO4	1	1		3	1	1	1		1	1		3		1	
CO5	1		1	3				1		1		1	2	1	3
CO6	1	1			1	1	1	1	1					1	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BCMSC			
Course Name	: E-Commerce			
Semester /Year	:			
	L	T	P	C
	2	0	1	2

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

The main object of this course is to make students familiar with mechanism for conducting business transactions through electronic means

UNIT I

6 Lectures

Introduction: Meaning, nature, concepts, advantages and reasons for transacting online, categories of E-Commerce, Supply Chain Management, Customer Relations Management.

UNIT 2

6 Lectures

Planning Online-Business: Nature and dynamics of the internet, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system, one to one enterprise

UNIT 3

6 Lectures

Technology for Online-Business: Internet, IT Infrastructure, Middleware, contents: Text and Integrating E-business applications

Unit 4

6 Lectures

Mechanism of making payment through internet: Online-payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; tools for promoting websites; Plastic Money: Debit Card, Credit Card;

UNIT 5:

6 Lectures

Applications in E-Commerce: E-commerce applications in manufacturing, wholesale, retail and service sector **security and Legal Aspects of E-Commerce:** Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Law - Information Technology Act 2000: An overview of major provisions

Text Books:

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application*, 4th Ed., McGraw Hill Education
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning

Reference Books:

1. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
2. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
3. Sushila Madan, *E-Commerce*, Taxmann

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	Detailed Statement of the CO
CO1	To understand the concepts of E-Commerce, SCM and CRM .
CO2	To learn about online business designing, developing and deploying the system.
CO3	To understand the concepts of IT Infrastructure, Middleware.
CO4	To analyse the concepts of EPS, Debit and credit card.
CO5	To evaluate Threats E-Commerce, Security of Clients and Service-Provider; Cyber Law.
CO6	To develop the skills to use retailing in E-commerce by using the effectiveness of market research

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1		2	3									1		3
CO2	1		1	3	2								1		3
CO3	1		2	3	2								1		3
CO4	1		1	3	1								2		3
CO5	1		1	3	1								1		3
CO6								3		1		2	2		

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BCMSC			
Course Name	: Tally			
Semester /Year	:			
	L	T	P	C
	1	0	1	2

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:**The objectives of this course are**

To equip students with application Tally ERP.

Course Content:

Unit I

6 Lectures

Basics of Accounting: Account types, accounting rules, accounting principles, double-entry system, financial statements, transactions, and many other basic concepts

Unit II

6 Lectures

Fundamentals of Tally ERP 9: functionalise Tally ERP 9 and create or set up a company in Tally ERP 9. Concepts related to F11: Features, F12: Configurations, and setting up account heads

Unit III:

6 Lectures

Inventory in Tally ERP 9: Concepts related to stock groups, stock items, stock categories, units of measure, creating inventory masters for national traders etc.

Unit IV:

6 Lectures

Voucher Entry in Tally ERP 9: Concepts related to invoicing, inventory vouchers, and accounting vouchers

Unit V:

6 Lectures

Technological Advantages in Tally: Tally vault, Security control, Tally Audit, Backup and restore Split ,company data, Import and export of data, Printing Reports and Cheques.

Text Books:

1. Gaurav Aggarwal, Tally.ERP 9 with GST, Digital Muneemji
2. Kamlesh Kumar, Tally ERP 9

Reference Books

1. Official Guide to Financial Accounting using Tally.Erp 9 with Gst, BPB Publications

Course outcomes (COs):

Upon successful completion of the course a student will be able to

CO#	Detailed Statement of the CO
CO-1	To understand the fundamental concept of Tally.
CO-2	To understand and apply the basic principles of Accounting
CO-3	To identify the key components of Tally
CO-4	To enable the students to record the business transactions
CO-5	To manage the accounts information for an organization using the popular Tally Business Accounting Software
CO-6	To Process and record the business transactions and manage the accounts information.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	2	-	2	1	2	2	1	-	2	2	2	2	2	1
CO2	-		2	2	1	3	2	1	1				2	3	1
CO3	1	3	-	2	2	2	3	1	1	2	2	2	2	3	1
CO4			1	3	2	2	2	1	2				2	2	1
CO5	1	2	-	2	1	1	1		1	2	2	2			1
CO6	2		-	2	1	2	1		1				1	1	1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Pool of Courses for General Elective

1. **Personal Finance and Planning**
2. **Income Tax Law and Practice**
3. **Ethics and Corporate Governance**
4. **Leadership Development**

Course code	: BCMSC			
Course Name	: Personal Finance and Planning			
Semester /Year	:			
	L	T	P	C
	2	0	0	2

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

The course aims to familiarize learners with different aspects of personal financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.

Course Contents

Unit 1: Introduction to Financial Planning:

6 Lectures

Financial goals; steps in financial planning; budgeting incomes and payments; time value of money; Introduction to savings; benefits of savings; management of spending & financial discipline; setting alerts and maintaining sufficient funds for fixed commitments.

Unit 2: Investment Planning:

6 Lectures

Process and objectives of investment; concept and measurement of return & risk for various asset classes; measurement of portfolio risk and return, diversification & portfolio formation.

Unit 3: Personal Tax Planning:

6 Lectures

Tax structure in India for personal taxation; Scope of personal tax planning; exemptions and deductions available to individuals under different heads of income and gross total income.

Unit 4: Insurance Planning:

6 Lectures

Need for insurance; Types of Insurance: life insurance, health insurance, property insurance, credit life insurance and professional liability insurance.

Unit 5: Retirement Benefits Planning:

6 Lectures

Retirement planning goals; process of retirement planning; Pension plans available in India; Reverse mortgage; Estate planning.

Text Books:

1. Indian Institute of Banking & Finance. Introduction to Financial Planning. Taxmann Publications, New Delhi.
2. Keown A.J. Personal Finance. Pearson Publications.
3. Madura, J. Personal Finance. Pearson Publications.
4. Jaiswal, B., Shimpi, L.S., & Srivastava, S.K. Managing Personal Finance. Publisher: New Royal Book Company.

Reference Books:

1. Kapoor, J.R., Dlabay, L.R., Hughes, R.J., & Hart, M.M. Personal Finance. McGraw Hill Publications.
2. Pandit, A. The Only Financial Planning Book that You Will Ever Need. Network 18 Publications Ltd., Mumbai.
3. Sinha, M. Financial Planning: A Ready Reckoner. McGraw Hill Education. • Tripathi, V. Fundamentals of Investment. Taxmann Publications, New Delhi

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	Detailed Statement of the CO
CO1	To examine the meaning and appreciate the relevance of financial planning.
CO2	To familiarize learners with different aspects of personal financial
CO3	To Demonstrate the concept of investment planning and its methods.
CO4	To Examine the scope and ways of personal tax planning.
CO5	To Analyse insurance planning and its relevance.
CO6	To Interpret insight into retirement planning and its relevance.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	1		3	1	1		1		1		2	1	1	3
CO2	1		1	3			1		1	1		1			
CO3	2	1	1	3	1	1		1		1		3	2	1	3
CO4	1	1		3	1	1	1		1	1		3		1	
CO5	1		1	3				1		1		1	2	1	3
CO6	1	1			1	1	1	1	1					1	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BCMGE			
Course Name	: Income Tax Law and Practices			
Semester /Year	:			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

To equip students with application of principles and provisions of Income Tax Act 1961 and related rules.

Course Contents

Unit 1: Introduction

12 Lectures

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) **Residential status**; Scope of total income on the basis of residential status Exempted income under section 10

Unit 2: Computation of Income under different heads-1

12 Lectures

Income from Salaries; Income from house property

Unit 3: Computation of Income under different heads-2

12 Lectures

Profits and gains of business or profession; Capital gains; Income from other sources

Unit 4: Computation of Total Income and Tax Liability

12 Lectures

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court

Unit 5: Preparation of Return of Income (practical)

12 Lectures

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

Text Books:

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

Reference Books:

1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

Course outcomes (COs):**Upon successful completion of the course student will be able to**

CO#	Detailed Statement of the CO
CO1	Define the Indian Taxation system, basic concepts, rules of determination of residential status, exempted income and non-taxable income.
CO2	Understand the rules of computing taxable income from the heads salary and house property
CO3	Apply the rules of computing taxable income from the heads business/profession, capital gain and other sources
CO4	To analyse rules of computing total taxable income and tax liability of an assessee with the various benefits/deductions allowed as per the Income tax act.
CO5	To know the process of filing online and offline income tax returns.
CO6	To develop the ability to understand income tax laws and skills to prepare tax returns, filling of returns, reports etc.

CO-PO Mapping

Course	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3
CO1	1				1				3			1			3
CO2	1								3			2			3
CO3	2				1				3			3			3
CO4	1								3			1			3
CO5	1								3			1			3
CO6				3		2						1			

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code : BCMGE				
Course Name : Ethics and Corporate Governance				
Semester /Year :				
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

This course is designed keeping in view the dominant role that modern corporations play in creating desirable economic, social and environmental outcomes for the society. As corporate governance is intertwined with social responsibility, it requires a multi-disciplinary approach to understand the associated issues and challenges. Therefore, the course outlines the key theoretical and practical issues underpinning the study of both corporate governance (CG) and corporate social responsibility (CSR) in an integrated fashion.

Course Contents:

Unit I

12 Lectures

Introduction to Ethics Concept of moral reasoning and ethics; Contributions of moral thinkers and philosophers to the concepts of morality; Approaches to Moral reasoning; Essence of Ethics, Dimensions of Ethics; Human Values; Ethical concerns and dilemmas

Unit II

12 Lectures

Business Ethics Concept; Principles; Theories of Business Ethics; Ethical Organisations, Code of Ethics; Ethical issues in business

Unit III

12 Lectures

Governance of Business Entities The philosophical basis of governance; Corporate Governance- Meaning and significance; Conceptual framework; Corporate governance systems across the world; Corporate governance in India.

Unit IV

12 Lectures

Corporate Frauds Cases of corporate frauds and scams- Enron, Lehman Brothers; Satyam Computer Services; PNB Heist; IL&FS Fraud, ABG Shipyards, Yes Bank; Governance issues and challenges

Unit V

12 Lectures

Recent Issues and Challenges of Governance Insider Trading; Whistle Blowing; Shareholders Activism; Class Action suits; Gender Diversity in Boards; Governance of Family entities; Governance of multi-national corporations.

Text Books

TB 1. Mallin, Christine A. Corporate Governance (Indian Edition), Oxford University Press, New Delhi.

TB 2. Rani, Geeta D., and Mishra, R.K. Corporate Governance- Theory and Practice, Excel Books, New Delhi.

Reference Books:

RB 1. Crane & Matten (2020). Business Ethics. Oxford University Press.

RB 2. Monks, Robert A.G. and Minow, Nell, Corporate Governance, Wiley.

RB 3. Reddy, Nanda Kishore and Ajmera, Santosh, Ethics, Integrity and Aptitude, McGraw-Hill Education.

RB 4. Sharma, J.P. Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi.

Course outcomes (COs):

Upon successful completion of the course a student will be able to

CO#	Detailed Statement of the CO
CO1	To understand the concepts, tools and theories of ethics and the issues in ethics.
CO2	To recognize the essence of ethics in business..
CO3	To develop decision-making skills with regard to ethical governance
CO4	To understand major aspects of corporate governance principles and various theories and systems of corporate governance.
CO5	To provide opportunities for reflection on the roles and responsibilities of directors towards the shareholders and other stakeholders covering both theory and relevant practices
CO6	To recognise emerging issues and challenges in corporate governance.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2		1	1	-	3	2	2	3		1	2	2	2	1
CO2	2		3	2	-	2	3	2	2		1	2	1	2	2
CO3	1		3	2	-	2	3	2	1		1	2	2	2	3
CO4	1		3	2	-	1	2	2	3			2	1	2	1
CO5	1		2	1	-	1	1	3	3			1	1	2	2
CO6	1			1		1					1				

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BCMGE			
Course Name	: Leadership Development			
Semester /Year	:			
	L	T	P	C
	3	1	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

The course aims at equipping the learners with the concept and practice of Learning and Development in the modern organisational setting through the pedagogy of case study, counselling, discussions and recent experiences.

Course Contents

Unit 1

Introduction Learning- concept, characteristics, principles, types, learning theories; Classical conditioning, operant conditioning, cognitive, observational and social learning; Learning strategies and constructivist approach to learning, learning in a digital world.

Unit 2

Individual Learning and Development Individual development: Meaning and stages; Role of creativity in learning; process and measures of creativity; Personality- concept and determinants, approaches of development of personality; Intelligence – concept, measurement of intelligence; emotional intelligence and its relevance in learning and development of an individual.

Unit 3

Developing Learning Environment Overview of learning methodologies- logic and process of learning; Principles of learning, Learning process, learning curve, learning management system; Criteria for method selection; skills of an effective trainer; Computer aided instructions- distance learning, e-learning; technologies convergence and multimedia environment.

Unit 4

Development Methodologies Development techniques for enhancing decision-making and interpersonal skills, case study, in-basket exercise, special projects, action learning, syndicate work, games, action maze, role play, experience learning, discovery learning, brainstorming, position rotation, team building, and sensitivity training.

Unit 5

Guidance and Counseling Guidance: Meaning, needs, principles, types, importance; counseling; meaning, nature objectives and importance, techniques of counseling; directive, nondirective, eclectic, ethics in counseling, effect of guidance and counseling on individual learning and development.

Text Books:

TB 1. A.K. Narayana Rao (2002) Guidance and counselling, APH Publishing Corporation, New Delhi.

TB 2. Bernard, H.W. & Fullner, D.W. (1987); Principles of Guidance, A Basic Text (Indian Education), New Delhi: Allied publishers Pvt.Ltd.,

TB 3. Carson, B. (2021). L&D's Playbook for the Digital Age. United States: American Society for Training & Development.

TB 4. Clifford, J., Thorpe, S. (2007). Workplace Learning and Development: Delivering Competitive Advantage for Your organisation. United Kingdom: Kogan Page.

Reference Books:

RB 1. Mishra, R.C. (2005); Guidance & Counselling (2 vols); New Delhi: APH, Publishing Cooperation.

RB 2. Parry-Slater, M. (2021). The Learning and Development Handbook: A Learning Practitioner's Toolkit. India: Kogan Page.

RB 3. Page-Tickell, R. (2018). Learning and Development: A Practical Introduction (Vol. 15). Kogan Page Publishers.

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	Detailed Statement of the CO
CO1	To understand various learning strategies used in real situations
CO2	To compare individual development in terms of intelligence, creativity and personality.
CO3	To compare individual development in terms of intelligence, creativity and personality.
CO4	To develop the learning needs to create learning environment
CO5	To Demonstrate various techniques for enhancing decision-making and interpersonal skills..
CO6	To examine the need and importance of guidance & counselling.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	3	1				2				1		2	1	3
CO2	2	3	1		1		1						1	1	3
CO3	1	3	1	1			2				1		2		3
CO4	2	3			1	2	1						1	1	3
CO5	1	3					1				1				3
CO6			3				3				2			1	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated