

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/Bachelor of

Commerce (H)

B.COM/B.COM(H)

(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	Acquire conceptual clarity of core areas in commerce and develop analytical abilities to address functional issues in business operations.
PSO2	Demonstrate conceptual understanding and critical insight into theoretical frameworks of commerce, enabling analysis, interpretation, and application of principles related to business laws, economics, management, accounting and marketing.
PSO3	Implement traditional and modern practices across functional domains such as costing, banking, statistics, economics, marketing, management, auditing, and taxation, while effectively using 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 industry-relevant issues. 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/ B.COM(H)

- ✓ 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 (CBCS) under the Semester Scheme with Multiple Entry and Exit Options for the Undergraduate Degree Programme – Bachelor of Commerce (B.Com.) under the National Education Policy (NEP) 2020” in the School of Management and Commerce Studies, a student who completes four years of study will be awarded the Bachelors of Commerce(Honours).
- b) Regulations shall come into force from the Academic Year 2025-26.

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.

Credit Requirements and Qualifications at different levels

The progression levels and corresponding qualifications under the program are structured in accordance with the University's academic progression policy, in line with National Education Policy (NEP) 2020. Credit accumulation at each stage determines the qualification awarded, with multiple entry and exit options available.

* 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. Professional English

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. Disaster Management
2. Ms-Excel
3. E-Commerce
4. Tally

Course Structure (As per NEP)
Bachelor of Commerce (B. Com)- 2025-26

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	---	2	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	2	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

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	Indian Economy	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	Indian Economy	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	--	2	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	2	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	--	2	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	2	22	210	490	700

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	Introduction to Financial System	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	Introduction to financial System	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 Project Report	IAPC	--	--	4	2	--	100	100
			15	5	4	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	Principles of Marketing	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

Couse Code	Course Name	Course Category	Periods				Evaluation Scheme		
			L	T	P	C	Internal	External	Total
BCMDC601	Auditing & Corporate Governance	DSC A11	3	1	---	4	30	70	100
BCMDC602	Goods and Services Tax (GST)	DCS A12	3	1	---	4	30	70	100
BCMDC603	International Business	DSC B6	3	1	--	4	30	70	100
BCMDS604	Principles of Marketing	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	--	--	4	2	-	100	100
			15	5	4	22	150	450	600

Semester VIIth

S. No	Course Code	Course Name	Credits	Course Category
1	BCMDC701	Strategic Management	3	DSC
2		Elective 1	4	DSE
3		Elective 2	4	DSE
4		Elective 3	4	DSE
5	IAPC705	Field Survey/ Literature Review	4	DSC
6	IAPC706	Viva Voce	3	DSC
Total Credit			22	

Evaluation Scheme

Course code	Course Name	Course Category	Credits				Evaluation Scheme		
			L	T	P	C	Internal	External	Total
BCMDC701	Strategic Management	DSC	3	0	0	3	30	70	100
BCMDS702	Elective 1	DSE	3	1	0	4	30	70	100
BCMDS703	Elective 2	DSE	3	1	0	4	30	70	100
BCMDS704	Elective 3	DSE	3	1	0	4	30	70	100
IAPC705	Field Survey/ Literature Review	DSC	-	-	8	4		100	100
IAPC706	Viva Voce	DSC	-	-	6	3		100	100
		Total	12	3	14	22	120	480	600

Research

1. BCMDS702 R1 Business Mathematics and Statistics
2. BCMDS702 R2 Advanced Quantitative Methods & Modelling
3. BCMDS702 R3 Business Research Techniques

Entrepreneurship

1. BCMDS702 E1 Innovation and New Venture Creation
2. BCMDS702 E2 Business Planning and Strategy
3. BCMDS702 E3 Social Entrepreneurship

Academia**a) Finance**

1. BCMDS704 F1 Financial Derivatives
2. BCMDS704 F2 Fintech in Banking & Insurance
3. BCMDS704 F3 International Financial Management

b) Accounts

1. BCMDS704 A1 Advanced Accountancy
2. BCMDS704 A2 Accounting Analytics
3. BCMDS704 A3 Income-Tax Law and Practice

Semester VIIIth

S.No	Course Code	Course Name	Credits	Course Category
1	BCMDC801	Business Ethics and Corporate Governance	3	DSC
2		Elective 1	4	DSE
3		Elective 2	4	DSE
4		Elective 3	4	DSE
5	IAPC805	Dissertation	4	DSC
6	IAPC806	Dissertation Viva	3	DSC
Total Credits			22	

Evaluation Scheme

Course code	Course Name	Course Category	Credits				Evaluation Scheme		
			L	T	P	C	Internal	External	Total
BCMDC801	Business Ethics and Corporate Governance	DSC	3	0	0	3	30	70	100
BCMDS802	Elective 1	DSE	3	1	0	4	30	70	100
BCMDS803	Elective 2	DSE	3	1	0	4	30	70	100
BCMDS804	Elective 3	DSE	3	1	0	4	30	70	100
IAPC805	Dissertation		-	-	8	4	-	100	100
IAPC806	Viva Voce		-	-	6	3	-	100	100
		Total	12	3	14	22	120	480	600

Research

1. BCMDS802 R1 Artificial Intelligence in Business Research
2. BCMDS802 R2 Structural Equation Modeling (SEM)
3. BCMDS802 R3 Research Writing for Academic and Industry Journals

Entrepreneurship

1. BCMDS803 E1 Project Planning, Appraisal & Control
2. BCMDS803 E2 Design Thinking for Entrepreneurs
3. BCMDS803 E3 Women and Youth Entrepreneurship

Academia

a) Finance

1. BCMDS804 F1 Business Valuation and Financial Modeling
2. BCMDS804 F2 Financial Decision Analysis
3. BCMDS804 F3 International Banking and Trade Finance

a) Accounts

1. BCMDS804 A1 International Financial Reporting Standards (IFRS)
2. BCMDS804 A2 Auditing Principles and Practices
3. BCMDS803 A3 Computerized Accounting with Tally

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: Meaning and Scope of Accounting **12 Lectures**

Need, development and definition of accounting, book keeping and accounting, branches of accounting and objectives of accounting, users of accounting information.

Unit II: Accounting Principles and Transactions **12 Lectures**

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

Unit III: Business Income **12 Lectures**

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: Accounting for Hire Purchase, Consignment & Joint Venture **12 Lectures**

Accounting for Hire Purchase transactions, accounting treatment in the books of Consignor, consignee, accounting procedure of joint ventures.

Unit V: Accounting for Dissolution of Partnership Firm **12 Lectures**

Accounting of Dissolution of partnership firms including insolvency of partners, sale to a limited company.

Text Books:

1. Gupta, R.L.; Advanced Accounting; Sultan Chand and Sons
2. Bhattacharya, Asish; Essentials of Financial Accounting; Prentice Hall of India

Reference Books:

1. Ramachandran and Kakani, Nand Ram Kumar; Financial Accounting for Management; Tata McGraw Hill
2. Anthony, R. N., Hawkins D. F., and Merchant K. A.; Accounting Text and Cases; Tata McGraw Gill

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

CO	Detailed Statement of the CO
CO1	To define basic accounting concepts, principles, and standards for developing foundational accounting skills.
CO2	To describe the steps of the accounting process and their practical treatments as per applicable laws and standards.
CO3	To apply accounting provisions related to depreciation using appropriate methods as per prescribed standards.
CO4	To analyze inventory valuation methods such as LIFO, FIFO, and Weighted Average, and their accounting treatment.
CO5	To evaluate the structure and content of financial statements to support informed business decision-making.
CO6	To interpret financial accounts and formulate long-term financial plans for a business concern.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	1	0	1	0	3	2	1	2	1	2	0	0
CO2	1	1	1	0	0	0	0	0	0	1	1	0	1	0	0
CO3	1	1	0	1	0	1	0	0	0	1	0	0	1	0	0
CO4	0	1	1	0	0	0	0	1	0	0	1	0	0	0	1
CO5	2	2	1	2	1	1	0	2	2	0	2	2	0	2	0
CO6	1	3	3	0	2	2	0	1	1	2	3	0	0	3	0

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 I: 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 II: 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 III: Introduction to Management

12 Lectures

Meaning, nature and scope of Management, Objectives and importance of Management, Levels of Management, Evolution of management thoughts.

Unit IV: 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 V: Functional Areas of Management

12 Lectures

Functional Areas of Management: Concept and Importance; Human Resource Management: Recruitment, Training, Performance Appraisal; Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Promotion; Financial Management: Financial Planning, Budgeting, Investment Decisions; Interrelationship among Functional Areas.

Text Books:

- 1.Kaul, V.K., Business Organisation and Management, Pearson Education, NewDelhi
2. Chhabra, T.N., Business Organisation and Management, Sun India Publications, NewDelhi,
3. Gupta CB, Modern Business Organisation, Mayur Paperbacks, New Delhi

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 describe the structure and components of the Indian business environment, including sectors, policies, and emerging opportunities.
CO2	To differentiate between various forms of business organizations and their characteristics.
CO3	To explain the fundamental principles and evolution of management.
CO4	To analyze leadership styles, motivation theories, and control mechanisms in organizations.
CO5	To Illustrate the key functional areas of management and their interrelationships.
CO6	To evaluate the impact of globalization and technological innovations on Indian business practices.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	1	2	3	0	3	1	1	2	0	1	2	3
CO2	2	0	2	0	0	0	0	0	0	0	0	2	2	0	0
CO3	3	1	3	1	1	1	1	1	1	0	1	2	3	0	1
CO4	1	1	1	0	1	0	1	1	0	0	1	1	1	0	1
CO5	2	2	2	0	2	0	2	2	1	0	2	2	2	1	2
CO6	1	1	2	0	1	1	1	1	1	1	1	1	1	0	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: Introduction of demand and supply **12 Lectures**

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: Consumer Theory **12 Lectures**

Indifference curve approach, Consumer's preferences; Indifference 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: Production and Cost **12 Lectures**

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: Market Structure **12 Lectures**

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; Short – 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: Income Distribution and Factor pricing**12 Lectures**

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 Mc Graw Hill
2. Samuelson, P.A. and Nordhaus, W. D.; *Economics*; Tata Mc Graw Hill

Course outcomes (COs):

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

CO	Detailed Statement of the CO
CO1	To state the fundamental concepts of demand, supply, and market equilibrium in the context of business.
CO2	To explain consumer preferences using the indifference curve approach.
CO3	To illustrate production and cost concepts and relate them to financial decisions in business operations.
CO4	To compare various market structures based on their characteristics and implications for businesses.
CO5	To identify the factors of production and assess the process of income distribution in an economy.
CO6	To evaluate the effects of technological changes and government fiscal policies on production and market dynamics.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	0	0	0	0	0	0	0	0	3	3	3	0
CO2	3	0	3	0	0	0	0	3	0	0	0	3	3	3	0
CO3	3	3	3	0	3	3	0	0	0	0	3	3	3	3	3
CO4	3	0	3	0	0	3	3	3	3	0	0	0	3	3	3
CO5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CO6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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	2	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 I: 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 II: 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 III: 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 IV: 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 V: 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 describe the objectives of the FIT India campaign and the importance of physical activity in daily life.
CO2	To explain psychological components of happiness and apply mindfulness to emotional, academic, and financial decision-making.
CO3	To discuss ethical values and human responsibilities in personal, professional, and community contexts.
CO4	To demonstrate yoga postures and breathing techniques for improving physical and emotional health.
CO5	To integrate fitness, ethics, mindfulness, and yoga into a sustainable and balanced lifestyle.
CO6	To apply communication and reflection skills through peer discussions, self-assessment, and collaborative activities.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	0	3	0	0	3	3	3	0	0	0	3	3	0	3
CO2	0	0	3	0	0	3	3	3	0	0	3	3	3	3	0
CO3	0	2	0	0	0	2	2	2	0	0	0	2	0	2	0
CO4	1	0	0	1	0	1	1	0	0	0	0	1	1	0	1
CO5	0	0	1	0	1	1	1	1	0	0	0	1	1	1	1
CO6	0	0	0	1	1	1	0	1	1	1	0	0	0	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: Introduction 12 Lectures

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

Unit II: Sources of Finance and Cost of Capital 12 Lectures

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: Leverage and Capital Structure 12 Lectures

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: Dividend Decisions 12 Lectures

Meaning, Nature and Types of Dividend, Dividend Theories: Walter's Model, Gordon's Model, Modigliani and Miller Model.

Unit V: Working Capital Management 12 Lectures

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
CO1	To describe the functions of financial management, objectives of the firm, and fundamental concepts like time value of money, risk, return, and their role in sustainable business practices.
CO2	To identify different sources of finance, compute cost of capital components, and assess their impact on ethical financing decisions.
CO3	To analyze business and financial risk using leverage and capital structure theories, including their implications for entrepreneurial ventures and CSR.
CO4	To compare dividend models and evaluate their relevance in financial decision-making, communicating the results effectively using relevant IT tools.
CO5	To estimate working capital requirements using the operating cycle approach, integrating sustainability and social responsibility considerations.
CO6	To apply financial concepts and use communication and IT skills to solve problems related to investment, financing, and dividend decisions.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	1	3	0	0	3	3	0	0	3	0	3	3	3	3
CO2	0	3	3	0	3	0	3	0	0	3	3	0	3	3	3
CO3	0	0	3	0	3	0	3	3	3	0	3	0	3	3	3
CO4	0	0	2	0	2	2	0	2	0	0	2	2	2	2	0
CO5	0	3	0	0	3	0	3	0	0	3	3	0	0	3	3
CO6	0	0	3	3	3	0	3	3	3	3	3	0	0	3	3

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 I: Introduction

12 Lectures

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 II: Data Classification and Representation

12 Lectures

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 III: Statistical Average

12 Lectures

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

Unit IV: Correlation and Regression Analysis

12 Lectures

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

Unit V: Index Number

12 Lectures

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 outline the nature, scope, importance, and limitations of statistics and ethical methods of data collection and sampling.
CO2	To classify and represent data using appropriate tabular and graphical methods supporting sustainable decision-making.
CO3	To calculate statistical averages, measures of dispersion, and skewness applied to financial and taxation data.
CO4	To analyze relationships between variables using correlation and regression techniques in financial and sustainability contexts.
CO5	To construct index numbers for interpreting economic, environmental, and business trends with a focus on social responsibility.
CO6	To interpret components of time series data to identify trends and patterns relevant to business, environment, and finance.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	0	0	0	3	3	0	0	0	0	0	3	3	0
CO2	0	1	0	1	0	0	1	0	0	0	0	0	1	0	1
CO3	1	0	1	0	1	0	0	0	0	0	1	0	1	0	0
CO4	0	0	0	2	2	0	2	0	2	0	2	0	2	2	0
CO5	0	0	1	0	0	1	1	1	0	0	0	0	1	1	0
CO6	0	0	3	3	0	0	3	0	3	0	3	3	3	0	3

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: Introduction

12 Lectures

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

Unit II: National Income Determination

12 Lectures

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: Inflation

12 Lectures

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: Open Economy

12 Lectures

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: IS-LM Framework

12 Lectures

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 McGraw Hill
2. Gupta, G.S; Macroeconomics Theory and Applications; Tata McGraw Hill

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	To describe basic concepts and variables of macroeconomics, including income, expenditure, and circular flow of income.
CO2	To explain the process of national income determination using consumption, investment, government spending, and net exports.
CO3	To analyze causes and consequences of inflation and unemployment and their interaction via the Phillips curve.
CO4	To interpret the functioning of an open economy through trade flows, exchange rates, and interest rate differentials.
CO5	To illustrate the IS-LM framework and its role in determining national income and interest rates.
CO6	To evaluate the effects of fiscal and monetary policies within different macroeconomic models.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	0	0	0	3	3	0	0	0	0	0	3	3	0
CO2	0	3	3	0	0	0	3	0	0	0	0	0	3	3	0
CO3	0	0	3	0	3	0	3	0	3	0	0	0	3	3	0
CO4	0	0	2	2	0	0	2	0	0	2	2	0	2	0	2
CO5	0	0	2	0	2	0	2	0	0	0	0	0	2	2	0
CO6	0	0	3	0	3	0	3	0	0	0	3	0	3	3	3

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	2	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 I: 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 II: 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 III: 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 IV: Applying Ethics to Everyday Life

8 Lectures

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

Practical: Case studies

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 explain the concept and significance of Yoga, happiness, and their role in promoting sustainable and holistic well-being.
CO2	To identify key elements of physical, psychological, social well-being, and their interrelation with community health.
CO3	To demonstrate mindfulness, meditation, breathing, and communication techniques to enhance emotional balance and interpersonal skills.
CO4	To discuss the impact of emotional intelligence, resilience, and ethical decision-making on personal, social, and organizational well-being.
CO5	To practice ethical reasoning and leadership through real-life scenarios, fostering social responsibility and entrepreneurial skills.
CO6	To integrate yoga practices, well-being strategies, ethical values, and IT tools into daily life for holistic personal and community development.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	0	0	0	0	3	3	3	0	0	0	3	3	3	0
CO2	3	3	0	0	0	3	3	0	0	0	0	0	3	0	0
CO3	0	0	3	3	0	0	3	0	0	0	0	0	0	0	3
CO4	0	0	0	3	0	0	0	3	3	0	0	3	0	3	0
CO5	0	0	0	0	3	0	3	3	3	0	0	0	0	3	0
CO6	0	0	2	2	0	0	2	0	0	2	2	2	2	0	2

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 ascertainment book keeping system.

Course Contents

Unit I: 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 II: 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 III: 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 IV: 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 V: 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 BookHouse

Reference Books:

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

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO	Detailed Statement of the CO
CO1	To define the fundamental concepts, objectives, and advantages of cost accounting, and distinguish it from financial accounting.
CO2	To illustrate the accounting and control procedures for material and labour costs, including various pricing methods and wage payment systems.
CO3	To classify different types of overheads and apply methods of allocation, apportionment, and absorption in cost accounting.
CO4	To apply appropriate costing methods such as job, contract, process, and service costing in various business scenarios.
CO5	To analyze the concepts of marginal costing, break-even analysis, and their managerial applications.
CO6	To explain the importance, objectives, and procedures of cost audit in an organizational context.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	2	0	3	0	0	3	0	3	2	1	3	1	1
CO2	3	3	3	0	3	2	1	3	0	2	1	3	2	2	3
CO3	3	3	3	2	3	2	0	3	3	3	3	0	3	3	3
CO4	0	2	2	0	2	1	0	1	1	2	2	1	2	0	1
CO5	1	3	2	2	2	3	0	2	0	1	3	1	2	2	2
CO6	2	2	2	1	3	2	0	3	0	2	1	0	0	1	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

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

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

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

Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency

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

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

Unit IV: Partnership Laws 12 Lectures

(A) The Partnership Act, 1932

Nature and Characteristics of Partnership, Registration of a Partnership Firms, Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner, Incoming and outgoing Partners, Mode of Dissolution of Partnership

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

Salient Features of LLP, Differences between LLP and Partnership, LLP and Company, LLP Agreement, Partners and Designated Partners, Incorporation Document, Incorporation by Registration, Partners and their Relationship.

Unit V: The Negotiable Instruments Act 1881 12 Lectures

Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque, Holder and Holder in Due Course, Privileges of Holder in Due Course, Negotiation: Types of Endorsements, Crossing of Cheque, Bouncing of Cheque.

Text Books:

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.

3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
4. SN Maheshwari and S K 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, 6thed.
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 explain the general principles of the Indian Contract Act, 1872, including essentials and discharge of contracts.
CO2	To describe the features and applications of specific contracts such as indemnity, guarantee, bailment, and agency.
CO3	To differentiate between sale and agreement to sell under the Sale of Goods Act, 1930, and explain rights of an unpaid seller.
CO4	To illustrate the nature, types, and dissolution of partnerships as per the Partnership Act, 1932, and distinguish LLP from partnership and company.
CO5	To summarize the key provisions and types of negotiable instruments under the Negotiable Instruments Act, 1881.
CO6	To apply relevant legal principles to identify breaches and remedies in contracts and negotiable instruments.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	2	1	3	2	1	3	1	2	2	1	2	1	2
CO2	2	3	2	1	3	2	0	2	1	1	3	1	3	1	2
CO3	1	2	1	0	2	1	0	2	1	2	1	1	2	0	1
CO4	2	2	2	0	2	1	0	2	1	2	1	0	2	0	1
CO5	1	1	1	0	1	0	0	1	1	1	1	0	1	1	0
CO6	1	2	2	1	2	1	0	1	1	1	0	1	0	1	2

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

Course code	: BCMDC303			
Course Name	: Indian Economy			
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 of economic problems in India and their solutions

Course Contents

Unit I: Introduction to Indian Economy

12 lectures

Features of Indian Economy, Structural changes in Indian Economy, National Income-concept, trends and estimation, Population- Demographic trends and their implications, Poverty, inequality and unemployment- types, causes and government measures.

Unit II: Agriculture Sector

12 lectures

Role and importance of Agriculture in Indian Economy, Agriculture productivity and issues, land reforms and green revolution, Agriculture pricing and subsidies, Agriculture credit and rural development programs.

Unit III: Industrial Sector

12 lectures

Role and importance of industries, Industrial policy of 1948, 1956 and 1991, Public sector enterprises: role, performance and privatization, MSMEs: Growth, challenge and policy support, Make in INDIA and Start up INDIA initiatives.

Unit IV: Services and External Sector

12 Lectures

Growth of service sector in India, Banking and financial sector reforms, foreign trade, balance of payments, FDI and FEMA policies.

Unit V: Economic Planning and Reforms

12 Lectures

Economic Planning in India, NITI Aayog and its role, Economic reforms since 1991, Fiscal policy, taxation and budget overview, Recent government initiatives: Atmanirbhar Bharat, Digital India, PM Gati Shakti.

Text Books:

1. Agarwal S.S. (1985) - 'India's Population Problem' – Tata McGraw Hill Publication, Bombay.
2. Bose, (2012), Studies in Demography, University of North Carolina
3. P. K. Majumdar (2013), 'India's Demography: Changing Demographic Scenario in India', Rawat Publications.
4. Hans Raj (2007) – 'Population Studies', Surjeet Publication, Delhi.

Reference Books:

1. 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.
2. Gupta J.A. (2000), 'New Reproductive Technologies: Women's Health and Autonomy, Indo Dutch Studies on Development Alternatives, Sage Publications, New Delhi.
3. Phadke V.S. & Swapna Banerjee Guha (Ed) (2007) - 'Urbanisation, Development and Environment' – Rawat Publication, New Delhi.
4. 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 describe the features and structural changes of the Indian economy, including population trends, poverty, inequality, and unemployment.
CO2	To explain the role of agriculture in India's economy, including productivity issues, land reforms, pricing, subsidies, and rural development programs.
CO3	To analyze the evolution of India's industrial sector, industrial policies, public sector enterprises, MSMEs, and government initiatives like Make in India.
CO4	To summarize the growth of the service sector, banking and financial reforms, foreign trade, and policies related to FDI and FEMA.
CO5	To discuss economic planning in India, the role of NITI Aayog, economic reforms since 1991, and fiscal policies.
CO6	To evaluate recent government initiatives such as Atmanirbhar Bharat, Digital India, and PM Gati Shakti in the context of India's economic development.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	2	2	1	2	1	3	2	2	1	1	2	2	1	1
CO2	3	1	3	3	3	3	3	3	1	0	0	3	3	0	3
CO3	2	2	3	1	1	2	3	2	1	1	0	3	3	2	1
CO4	2	2	2	1	1	0	0	2	0	0	0	2	2	0	1
CO5	1	0	1	0	1	1	1	1	2	2	2	1	1	2	0
CO6	1	1	2	1	1	1	2	2	1	0	0	2	2	1	1

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	0	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 I: Basics of Health

6 Lectures

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

Unit II: Basics of Nutrition

6 Lectures

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 III: Balanced Diet

6 Lectures

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 IV: Food safety

6 Lectures

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 V: Hygiene

6 Lectures

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.

Text Books:

1. Swami Nathan (1995). Food and nutrition, The Bangalore & Publishing Co ltd.
2. B Sri Lakshmi, Food Science (MULTI COLOUR EDITION), Seventh edition (1 February 2018), New Age International Publishers
3. Seba., Jaime A, 2015, Hospitality and Health: Issues and Developments, Apple Academic Press

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

Reference Books:

1. B. Srilakshmi, Dietetics- Eighth edition, (1 January 2019), New Age International Publishers.
2. B Srilakshmi, Food Science (MULTI COLOUR EDITION), Seventh edition (1 February 2018), New Age International Publishers
3. 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 explain the basic concepts of health, determinants of health, and national health policies.
CO2	To describe the principles of nutrition and dietary adaptations, and legal issues related to food and drugs.
CO3	To classify food groups and nutrients, including the role of vitamins, minerals, antioxidants, and naturopathy.
CO4	To analyze food safety, contamination factors, foodborne illnesses, and food regulatory standards like FSSAI.
CO5	To evaluate hygiene, sanitation practices, and public health initiatives.
CO6	To apply knowledge of health, nutrition, hygiene, and safety in promoting sustainable and ethical practices.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	0	3	0	0	3	0	0	0	0	0	3	3	3	0
CO2	0	0	3	0	0	3	0	3	0	0	3	0	3	3	3
CO3	2	0	2	0	0	0	2	0	0	0	2	0	2	2	0
CO4	0	1	0	0	0	1	0	1	0	1	0	1	1	1	0
CO5	0	0	0	1	0	1	1	0	1	0	0	1	1	1	1
CO6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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:

1. Maher, Michael W., Cyldre P. Stikney and Ronald L. Weil: Managerial Accounting: An Introduction to Concepts, Methods and uses, Forth-Worth Harcourt Brace College Publishers.
2. Pandey, I.M: Management Accounting, Vani Publication, Delhi
3. Sharma, D.C. and Gupta, K.G.: S.J. Publications, Meerut.

Reference Books

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

2. Jawahar Lal: Managerial Accounting: Himalaya Publishing House, Delhi.
3. 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

CO	Detailed Statement of the CO
CO1	To define key concepts of management accounting and cost terms, including their objectives, tools, and roles.
CO2	To differentiate between financial, cost, and management accounting, and their practical applications.
CO3	To interpret financial statements using ratio, fund flow, and cash flow analysis techniques.
CO4	To evaluate decision-making scenarios using marginal costing and cost-volume-profit analysis.
CO5	To construct various types of budgets, such as cash and flexible budgets, for effective planning and control.
CO6	To analyze cost variances using standard costing techniques to aid managerial decision-making.

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	3	0	0	3	1	0	3	3	3
CO2	1	1	1	0	1	0	0	0	1	1	0	0	0	0	1
CO3	0	1	2	1	3	0	0	1	3	3	3	0	3	3	3
CO4	3	0	3	0	3	3	3	0	3	0	3	1	0	0	3
CO5	0	1	1	0	1	0	0	0	1	1	1	0	1	0	1
CO6	0	0	1	0	1	1	0	0	1	1	0	1	1	0	0

CO-PO Mapping

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 I: 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 II: 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 III: 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 IV: 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 V: Winding Up**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 define the fundamental concepts of Company Law, including characteristics, types of companies, and formation.
CO2	To interpret the legal provisions related to company documents such as MOA, AOA, and share transactions.
CO3	To examine the structure of board meetings, board committees, and e-governance in corporate functioning.
CO4	To discuss the roles, types, and responsibilities of directors and key managerial personnel.
CO5	To analyze the rules related to dividends, maintenance of books, and statutory and secretarial audits.
CO6	To evaluate the procedures for company winding up, insider trading, and whistle-blowing provisions.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	0	0	0	0	0	0	0	0	0	3	3	0
CO2	0	3	0	0	0	0	0	3	0	3	0	0	0	3	3
CO3	0	0	0	2	2	0	0	0	2	2	0	2	0	2	2
CO4	0	2	0	0	2	2	0	2	0	2	0	0	2	2	0
CO5	0	0	2	0	0	2	0	2	0	0	2	0	0	2	2
CO6	0	0	0	0	0	0	1	1	1	1	1	1	0	1	1

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: Fundamentals and Interest Calculations **12 Lectures**

Types of numbers and their applications in business; simple and compound interest; nominal and effective rates of interest and their relationships; compounding and discounting techniques; introduction to annuities – ordinary, due, deferred, continuous, and perpetual; calculation of present and future values of annuities.

Unit II: Matrices and Linear Equations **12 Lectures**

Types and operations of matrices; inverse of a matrix; solving system of linear equations using matrix inversion method and Cramer's Rule; business applications of matrices; Leontief Input-Output Model (open model).

Unit III: Calculus for Business **12 Lectures**

Types of functions – linear, quadratic, polynomial, exponential, logarithmic; limits and continuity; rules of differentiation; applications in marginal analysis, elasticity, maxima and minima; Economic Order Quantity.

Unit IV: Depreciation and Time Value of Money **12 Lectures**

Detailed study of annuities and their financial applications; calculation of present and future values of annuities; methods of asset depreciation – straight-line, diminishing balance, sum-of-years-digits (excluding general annuities); application of time value of money in business decision-making.

Unit V: Linear Programming **12 Lectures**

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

CO	Detailed Statement of the CO
CO1	To explain fundamental mathematical concepts relevant to business and commerce.
CO2	To compute interest and annuities and relate them to ethical lending, sustainability, and investment decisions.
CO3	To solve systems of equations and interpret solutions within ethical and real-world business contexts.
CO4	To apply basic calculus tools for optimization in business and sustainability-based entrepreneurial decision-making.
CO5	To evaluate depreciation and financial tools for resource planning and ethical asset management.
CO6	To formulate and solve linear programming problems considering profit, social responsibility, and environmental constraints.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	0	3	3	0	0	0	0	0	0	0	0	3	3	0
CO2	0	0	3	0	3	3	0	3	0	0	0	0	3	3	3
CO3	0	3	0	3	0	0	0	3	3	0	0	0	3	3	3
CO4	0	0	3	0	3	0	3	0	0	0	0	3	3	3	3
CO5	0	0	3	0	0	3	0	3	0	3	3	0	0	3	3
CO6	0	3	0	0	3	3	3	0	3	0	0	3	3	3	3

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 : IVth 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 I: Basics of Human Body

6 Lectures

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

Unit II: Community Health

6 Lectures

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

Unit III: Communicable and Non-communicable Diseases

6 Lectures

Common emerging and re-emerging communicable diseases. Hospital acquired infections. Common non-communicable diseases. Life-style diseases.

Unit IV: Human and Environment

6 Lectures

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

Unit V: Prevention

6 Lectures

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

Text Books:

1. Ross and Wilson Anatomy and Physiology in health and illness, 2018, Paperback -Publisher: ELSEVIER, 13th edition
2. Elsevier Health Science, Human Anatomy and Physiology 2019, Publisher:Nirali Prakashan; Twenty Seventh edition.

Reference Books:

1. 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
2. B. Srilakshmi, Dietetics- Eighth edition, (1 January 2019), New Age International Publishers
3. B Srilakshmi, Food Science (MULTI COLOUR EDITION), Seventh edition (1 February 2018), New Age International Publishers
4. 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
CO1	To identify the basic parts of the human body and their functions.
CO2	To explain the principles of community health and the role of epidemiology in disease prevention.
CO3	To apply knowledge of diseases to basic public health scenarios
CO4	To analyze the impact of environmental factors on human health.
CO5	To evaluate the importance of hygiene, sanitation, and preventive measures in health promotion.
CO6	To design an awareness campaign on immunization and disease prevention for the community.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	0	3	0	0	3	0	0	0	0	0	0	3	0	0
CO2	3	0	0	0	0	3	3	0	0	0	0	3	0	3	0
CO3	0	3	0	0	0	3	0	0	0	0	3	3	3	0	3
CO4	0	0	0	0	0	3	3	3	0	0	0	3	0	3	3
CO5	0	0	0	0	0	3	3	0	3	0	3	3	0	3	3
CO6	0	0	0	2	0	2	2	0	2	0	0	2	0	2	2

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:

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

Course Contents

Unit I: 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

Unit II: 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 III: 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 IV: 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 V: 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:

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi

Reference Books:

1. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
2. 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	To explain the accounting principles and procedures for share capital, debentures, and valuation of goodwill and shares.
CO2	To prepare the final accounts of companies, including profit & loss accounts and balance sheets, as per legal and accounting standards.
CO3	To apply accounting standards related to amalgamation and internal reconstruction of companies.
CO4	To construct consolidated financial statements for holding and subsidiary companies using relevant accounting standards.
CO5	To compare the accounting treatment and financial statements of banking and non-banking companies according to applicable standards.
CO6	To prepare the cash flow statements of banking companies in compliance with Ind-AS 7.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	0	0	0	3	3	3	3	3	0	3	3	3
CO2	1	1	1	1	0	1	0	1	1	1	1	0	1	1	1
CO3	1	1	1	0	0	0	0	1	1	1	1	0	1	1	1
CO4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CO5	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
CO6	1	1	1	1	0	0	0	1	1	1	1	0	1	1	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: Introduction

8 Lectures

Meaning, elements, determinants and importance of entrepreneurship and creative behaviour. Types of entrepreneurs. 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: The World of Business

8 Lectures

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

Unit III: Business Planning

8 Lectures

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: Institutions Supporting Entrepreneurship

8 Lectures

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: Women and Rural Entrepreneurship

8 Lectures

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

- 1.Desai, Vasant; Dynamics of Entrepreneurship: New Venture Creation; Prentice Hall of India
- 2.Dollinger, M.J.; Entrepreneurship: New venture creation; Prentice Hall of India
- 3.Kuratko, F. Donald and Richard, M. Hodgetts; Entrepreneurship Theory, Process, Practice; Cengage Learning

Reference Books:

1. Zimmerer, W. Thomas, Norman, M. and Scarborough; Essentials of Entrepreneurship and Small Business Management; Prentice Hall of India
2. Hisrich, D. Robert, Michael, P. Peters and Dean, A. Sheperd; Entrepreneurship; Tata McGraw Hill
3. 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
CO1	To define the key concepts of entrepreneurship, including its types, characteristics, and influencing factors.
CO2	To describe the structure, classification, and scope of business activities and organizations.
CO3	To apply the knowledge of business planning to develop a basic business plan for a new venture.
CO4	To analyze the role of various financial and institutional supports provided by government agencies for entrepreneurs.
CO5	To evaluate the challenges and opportunities in women and rural entrepreneurship in the Indian context.
CO6	To create a model project report incorporating strategies for entrepreneurship development in rural or women-led sectors.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	0	2	1	0	1	3	0	0	0	0	1	3	0	3
CO2	2	0	2	0	0	0	1	1	1	2	2	0	2	2	1
CO3	3	1	3	2	3	0	1	0	0	3	3	0	3	3	3
CO4	0	0	2	1	2	1	1	0	0	2	2	0	2	1	2
CO5	0	0	1	0	0	3	3	0	0	0	0	3	3	0	3
CO6	0	0	0	1	0	1	1	0	0	0	0	1	1	0	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 I: Introduction 12

Lectures

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

Unit II: 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

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 IV: 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 V: Report Preparation 12 Lectures

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

Text Books

1. Kothari, C.R.; Research Methodology: Methods and Techniques; New Age International Publishers.
2. Sekaran, Uma & Bougie, Roger; Research Methods for Business: A Skill Building Approach; Wiley India.
3. Zikmund, William G., Babin, Barry J., Carr, Jon C. & Griffin, Mitch; Business Research Methods; Cengage Learning

Reference Books:

1. Kumar, Ranjit; Research Methodology: A Step-by-Step Guide for Beginners; SAGE Publications.
2. Rajaram, N.; Business Research Methods; Pearson Education.

Course outcomes (COs):

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

CO	Detailed Statement of the CO
CO1	To define basic research concepts such as unit of analysis, constructs, variables, and hypotheses.
CO2	To describe the stages of the research process and data collection techniques used in business studies.
CO3	To apply suitable measurement scales and sampling techniques in developing effective research designs.
CO4	To analyze hypotheses using statistical tools such as ANOVA, Chi-square, and regression models.
CO5	To evaluate research methods for their applicability to entrepreneurial, environmental, and CSR-related issues.
CO6	To construct a well-structured research report with proper citation, bibliography, and annexures.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	0	3	0	0	0	0	3	0	3	0	0	3	3	0
CO2	0	2	0	0	2	0	0	0	0	0	2	0	2	2	0
CO3	0	0	0	0	3	0	0	0	3	3	0	0	3	3	3
CO4	0	1	1	0	1	0	0	0	0	1	1	0	0	1	1
CO5	0	0	0	0	0	1	1	1	0	0	0	1	1	1	1
CO6	0	0	0	3	0	0	0	0	3	3	0	0	3	3	3

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

Course code	: BCMDS504			
Course Name	: Introduction to Financial System			
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: Introduction Financial System and its Components **12 Lectures**

Financial markets and institutions; financial intermediation; Flow of funds matrix; financial system and economic development; An overview of Indian financial system.

Unit II: Financial Markets **12 Lectures**

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: Financial Institution **12 Lectures**

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: Financial Services **12 Lectures**

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

Unit V: Leasing and hire–purchase **12 Lectures**

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

Text Books

1. Bhole, L. M.; Financial Institutions and Markets; McGraw Hill
2. Pathak, Bharati V.; Indian Financial System; Pearson Education
3. Clifford Gomez, Financial Markets, Institutions and Financial Services, PHI Learning
4. MY Khan and PK Jain. Financial Services. McGraw Hill Education.

Reference Books:

1. Justin, Paul and Padmalatha, Suresh; Management of Banking and Financial Services; Pearson Education
2. Guruswamy, S.; Financial Markets and Institutions; McGraw Hill

3. Dhanekar. Pricing of Securities. New Delhi: Bharat Publishing House.

4. 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
CO1	To define the components and role of a financial system in economic development.
CO2	To explain the structure and functions of money and capital markets in India.
CO3	To apply the knowledge of financial institutions in evaluating their role in capital formation.
CO4	To analyze the functions of financial services like merchant banking and their regulatory framework.
CO5	To evaluate various financing options including leasing, hire purchase, venture capital, and credit rating.
CO6	To design a basic structure of a financial plan using appropriate financial services and institutions.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	1	1	1	1	1	1	1	3	1	3	0	1
CO2	3	3	3	1	1	2	2	2	2	3	3	0	3	0	3
CO3	3	3	3	3	3	1	1	1	1	3	3	1	3	1	2
CO4	1	1	1	1	1	0	0	0	0	0	1	1	1	0	1
CO5	1	2	2	2	2	0	0	0	0	0	1	0	1	1	1
CO6	1	1	1	3	3	1	1	1	1	0	1	0	3	0	3

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 Project Report				
Semester /Year : Vth Semester				
	L	T	P	C
	0	0	4	2

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

Course Objectives:

To enable students to gain practical exposure to industry environments, apply theoretical knowledge, develop analytical and reporting skills, and cultivate professional ethics and communication through hands-on training and project work.

Course Contents:

A student shall undergo full-time work experience by being placed in any business establishment for a period equivalent to 30 working days (or 6 weeks, based on a 5-day workweek), completing a minimum of 240 hours (8 hours per day × 30 days) during vacations and/or holidays after the completion of Semester IV.

During this period, the student is expected to perform any assigned tasks by the establishment, gaining practical exposure to the day-to-day operations of the business. The primary objective of this work experience is to help the student understand the practical relevance and real-life application of theoretical concepts learned in the classroom.

The student is required to prepare a detailed report of 7000 to 8000 words, written in their own words, describing observations and experiences related to any aspect of the business during the training period. The report may be handwritten or typed and must be submitted in three copies.

The evaluation of the work experience report will be conducted in conjunction with the B.Com V semester examination with formal viva evaluation and feedback from industry mentor. Failure to submit the report will result in withholding the student's examination results.

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

CO	Detailed Statement of the CO
CO1	To describe the structure, workflow, and routine operations of a business organization through hands-on exposure.
CO2	To apply theoretical business and management concepts to real-life workplace scenarios.
CO3	To analyze core business processes, interdepartmental interactions, and organizational efficiency observed during training.
CO4	To document observations, reflections, and data in a well-organized field report following academic and professional norms.
CO5	To evaluate the role and significance of key business functions such as marketing, finance, HR, and operations.
CO6	To communicate practical learning outcomes effectively through a structured and professional internship report or presentation.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	0	0	0	0	0	0	0	3	2	0
CO2	3	3	3	0	2	0	0	2	0	0	0	0	3	0	2
CO3	3	0	3	0	2	2	2	0	0	0	0	2	3	0	2
CO4	0	0	0	3	0	0	0	0	3	3	2	2	0	3	0
CO5	3	2	3	0	2	2	0	0	0	0	0	0	3	2	0
CO6	0	0	0	3	0	0	0	0	3	3	2	2	0	2	3

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

SEMESTER VI

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: Introduction of Auditing **12 Lectures**

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: Introduction of Audit **12 Lectures**

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: Special Areas of Audit **12 Lectures**

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: Corporate Governance and social responsibility **12 Lectures**

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: Business Ethics **12 Lectures**

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

1. Kumar, Ravindra and Sharma, Veerendra; Auditing: Principles and Practices; Prentice Hall of India
2. Jha, Aruna; Auditing; Taxmann Publication

Reference Books:

1. Gupta, Kamal; Contemporary Auditing; Tata McGraw Hill
2. Pagare, Dinkar; Principles and Practice of Auditing; S Chand and Co.
3. Tandon, B.N.; Principles of Auditing; S. Chand and Co.
4. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning
5. 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
CO1	To define the fundamental principles, objectives, and techniques of auditing.
CO2	To explain the role, duties, and responsibilities of company auditors under the Companies Act 2013.
CO3	To identify the special features and procedures involved in cost audit, tax audit, and management audit.
CO4	To analyze the frameworks and reforms related to corporate governance and major corporate failures.
CO5	To evaluate the role of Corporate Social Responsibility (CSR) and its legal provisions in India.
CO6	To illustrate ethical concepts and practices in business, including corporate ethics and governance standards.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	2	2	2	1	0	0	0	0	3	3	0	3	1	3
CO2	3	3	3	3	0	0	0	1	1	1	1	0	2	1	0
CO3	1	1	1	1	3	0	0	0	0	1	1	3	2	0	3
CO4	1	1	1	1	0	0	0	0	0	0	0	3	2	0	0
CO5	1	1	1	1	0	3	3	0	0	0	0	0	1	0	0
CO6	2	2	2	2	0	3	3	3	3	0	0	3	2	0	0

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:

To introduce students to the conceptual and procedural framework of the Goods and Services Tax (GST) in India, enabling them to understand, interpret, and apply various provisions of indirect taxation in real-world scenarios.

Course Contents:

Unit I: Introduction

12 Lectures

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: Levy and collection of GST

12 Lectures

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: Input Tax Credit

12 Lectures

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: Procedures

12 Lectures

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

Unit V: Special Provisions

12 Lectures

Taxability of E-Commerce, Anti-Profitteering, 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

1. Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications
2. Halakandhi, S., G.S.T (Vastu and Sevakar) (Hindi) Vol-1, 2022

Reference Books:

1. 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
CO1	To explore the constitutional and structural framework of indirect taxes and GST in India.
CO2	To explain the provisions related to the levy and collection of GST, including supply, time, and place of supply
CO3	To apply the rules and procedures for availing and transferring Input Tax Credit under GST.
CO4	To interpret the compliance procedures like invoicing, return filing, and audits under GST.
CO5	To examine the special provisions including e-commerce, zero-rated supply, anti-profiteering, and penalties.
CO6	To evaluate the impact and rationale of GST reforms in comparison to the previous indirect tax regime.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	2	2	2	1	1	1	0	0	3	3	0	3	0	3
CO2	2	2	2	2	1	0	0	3	3	3	3	3	3	0	3
CO3	1	1	1	1	2	3	3	3	3	3	3	3	0	3	3
CO4	1	1	1	1	0	0	0	0	0	2	2	0	0	2	2
CO5	0	0	0	0	0	0	0	1	1	2	2	2	2	0	2
CO6	2	2	2	2	2	2	2	3	3	2	2	2	2	1	2

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 I: 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 II: 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 III: 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 IV: 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 V: 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

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

2. Cavusgil, S. T., Knight, G. & Riesenberger. International Business: Strategy, Management and the New Realities. Pearson India.
3. Charles, W L Hill & Jain, A. K. International Business, New Delhi: Tata McGraw Hill.
4. Chaturvedi, D.D., Jindal, D. & Kaur, R. International Business. Scholar Tech Press, Delhi.
5. Cherunilam, F. International Business: Text and Cases, 6th ed. PHI learning

Reference Books:

1. Daniels, J. D., Radenbaugh, L. H. & Sullivan, D. P. International Business, Pearson Education.
2. Griffin, R. W & Pustay, M. W. International Business - A Managerial Perspective. Prentice Hall.
3. Joshi RM, (2009). International Business. Oxford University Press

Course outcomes (COs):

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

CO	Detailed Statement of the CO
CO1	To describe key concepts and stages of globalization and modes of entry into international business
CO2	To explain the role and impact of political, legal, economic, and cultural environments in international business.
CO3	To illustrate the major theories of international trade and instruments of trade control.
CO4	To analyze the nature and impact of regional economic integration and international economic organizations.
CO5	To evaluate different types of FDI, foreign exchange systems, and their relevance to international business
CO6	To discuss contemporary issues like outsourcing and its implications for emerging economies like India

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	2	2	1	1	1	1	1	1	0	0	2	2	0	2
CO2	1	1	1	0	0	1	1	2	2	1	1	2	1	1	0
CO3	3	3	0	0	0	0	0	0	0	0	0	0	2	0	1
CO4	3	3	3	1	1	2	2	0	0	0	0	2	2	0	1
CO5	1	1	1	0	0	0	0	1	1	2	2	1	1	2	1
CO6	1	1	1	2	2	2	2	2	2	2	2	2	2	2	1

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

Course code	: BCMDS604			
Course Name	: Principles of Marketing			
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 marketing.

Course Contents:

Unit I: Introduction to Marketing

12 Lectures

Meaning and definition of Marketing, Nature, scope and importance of Marketing, Marketing vs Selling, Marketing Mix, Approaches to Marketing (product, production, selling, marketing, societal).

Unit II: Consumer Behaviour and Market Segmentation

12 Lectures

Consumer Behaviour, factors influencing consumer behaviour, Buying decision process, Market segmentation, STP Strategy.

Unit III: Product and Pricing Decisions

12 Lectures

Product- definition and classification, Product life Cycle, New Product Development Process, Branding, Packaging and labelling, Pricing Strategies and methods.

Unit IV: Distribution and Promotion Decisions

12 Lectures

Channels of distribution, factors affecting channel choice, Promotion Mix- advertising, sales promotion, personal selling, public relations, direct marketing, Digital Marketing- Overview.

Unit V: Emerging Trends in Marketing

12 Lectures

Services Marketing, Green Marketing, Rural Marketing, Social Media Marketing, Ethical issues in Marketing, Customer Relationship Management (CRM).

Text Books

1. Belch, George E. and Belch, Michael A.; Advertising and Promotion: An Integrated Marketing Communications; Tata McGraw Hill
2. Richard, R. Still, Edward W. Cundiff and Norman P. Govoni; Sales Management; Pearson Education
3. William, J. Stanton and Rosann Spiro; Management of Sales Force; Tata McGraw Hill

Reference Books:

1. Burnett, Wells, and Moriatty; Advertising, Principles and Practice; Prentice Hall of India
2. Batra, Myers and Aakers; Advertising Management; Prentice Hall of India
3. 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**

CO	Detailed Statement of the CO
CO1	To define the core concepts, scope, and approaches of marketing.
CO2	To explain the factors affecting consumer behavior and the process of market segmentation.
CO3	To apply the concepts of product life cycle, new product development, branding, and pricing in business scenarios.
CO4	To analyze distribution channels and elements of promotion mix, including the use of digital platforms.
CO5	To evaluate the impact of emerging marketing trends in dynamic market environments.
CO6	To design a comprehensive marketing mix tailored to real-life business cases.

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	3	0	0	0	0	3	0	0	0	3	3	0
CO2	2	2	2	2	2	0	0	2	2	0	0	0	2	2	0
CO3	3	3	3	3	3	0	0	3	3	0	0	0	3	3	3
CO4	3	3	3	3	3	3	0	3	3	0	0	3	3	3	3
CO5	2	0	2	0	2	2	2	2	2	0	0	2	2	2	2
CO6	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3

CO-PO Mapping

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
	0	0	4	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:

The Seminar and Viva Voce component is designed to assess students' ability to conduct independent research, synthesize knowledge, and present their findings in a structured and professional manner. Each student is required to choose a topic relevant to their area of study, prepare a comprehensive presentation, and deliver it before a panel of faculty members and peers. The seminar encourages the development of critical thinking, analytical reasoning, communication skills, and subject expertise. Students must demonstrate a clear understanding of their chosen topic, justify the methodology (if applicable), and respond confidently to questions raised during the viva session. The viva voce further evaluates the student's depth of knowledge, clarity of expression, and ability to defend their viewpoints. This course enables students to bridge theoretical learning with practical application through focused presentation and oral examination.

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

CO	Detailed Statement of the CO
CO1	To create effective presentations on academic or contemporary topics.
CO2	To demonstrate presentation skills using appropriate communication techniques
CO3	To use digital tools to design professional presentations
CO4	To apply oral and written communication skills in delivering seminar content.
CO5	To evaluate the alignment of seminar content with industry expectations.
CO6	To develop a seminar on a relevant issue through independent research.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	2	2	1	2	1	2	2	1	3	2	1	2	1	0
CO2	3	2	2	1	2	1	2	3	2	3	3	2	2	1	0
CO3	2	1	2	1	2	2	1	3	2	2	2	2	1	1	0
CO4	2	2	1	2	2	1	2	3	2	3	3	2	2	2	1
CO5	2	1	2	1	2	2	1	2	2	3	2	2	2	1	1
CO6	3	2	2	2	2	2	1	2	2	3	2	2	3	2	2

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

SEMESTER VII

Course code	: BCMDC701			
Course Name	: Strategic Management			
Semester /Year	: VII Semester			
	L	T	P	C
	3	0	0	3

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

Course Objectives:

The objective of this course is to equip students with the knowledge and analytical skills required to understand, formulate, implement, and evaluate strategic decisions in organizations. It aims to develop strategic thinking and the ability to analyze complex business environments for sustainable competitive advantage.

Course Content:

Unit I: Introduction to Strategic Management

10 Lectures

Definition, nature and scope of strategic management; levels of strategy; strategic decision-making process; vision, mission, goals, and objectives; strategic intent; strategic fit; the role of strategic management in global and digital environment.

Unit II: Environmental and Organizational Analysis

12 Lectures

External environment analysis: PESTLE framework, Industry Analysis – Porter's Five Forces model; internal environment analysis: Resource-based view, value chain analysis; SWOT analysis; core competencies and competitive advantage.

Unit III: Strategy Formulation

10 Lectures

Corporate level strategies – Growth, Stability, Retrenchment; Business level strategies – Cost leadership, Differentiation, Focus; Strategic choices and evaluation; BCG Matrix, GE Matrix, McKinsey 7S Framework.

Unit IV: Strategy Implementation

14 Lectures

Strategy implementation process; organizational structure and strategy; leadership and strategy; strategic change and resistance management; resource allocation; functional strategies – marketing, finance, operations, HR.

Unit V: Strategy Evaluation and Control

14 Lectures

Meaning and importance of strategy evaluation; strategic control vs. operational control; types of strategic control – premise, implementation, strategic surveillance, special alert; evaluation techniques – KPIs, benchmarking, ROI, EVA, balanced scorecard; strategic audit; contemporary issues in evaluation – AI, digital tools, ESG factors.

Text Books:

1. Gupta, R.L. – Advanced Accounting, Sultan Chand and Sons
2. Bhattacharya, Asish – Essentials of Financial Accounting, Prentice Hall of India.

Reference Books:

1. Ramachandran, N., & Kakani, N. R. – Financial Accounting for Management, Tata McGraw-Hill

2. Anthony, R. N., Hawkins, D. F., & 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 describe the meaning, scope, and objectives of accounting, and identify various branches and users of accounting information.
CO2	To apply accounting principles and standards by recording business transactions using journal, ledger, and trial balance.
CO3	To prepare financial statements such as the Profit and Loss Account and Balance Sheet in accordance with accounting norms.
CO4	To analyze inventory valuation using methods like LIFO, FIFO, and Weighted Average for accurate financial reporting.
CO5	To demonstrate accounting treatments for hire purchase, consignment, and joint venture transactions with appropriate journal entries.
CO6	To evaluate the accounting process for the dissolution of partnership firms, including insolvency of partners and sale to a company.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	2	2	1	2	0	3	1	2	3	3	2	2
CO2	3	2	0	2	0	0	0	2	1	1	2	2	2	1	2
CO3	3	3	0	3	3	2	3	2	0	0	0	2	2	0	3
CO4	3	2	3	1	0	1	2	1	2	2	2	2	2	3	1
CO5	3	3	2	3	0	0	2	2	0	2	1	2	3	2	3
CO6	2	2	2	0	2	0	0	0	1	2	1	2	2	2	0

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

Course code	: BCMDS702 R1			
Course Name	: Business Mathematics and Statistics			
Semester /Year	: VII 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 enable students to understand and apply basic mathematical and statistical tools essential for business decision-making. The course builds analytical, problem-solving, and interpretive skills that are required in commerce, finance, economics, and management.

Course Content:

Unit I: Commercial Mathematics

12 Lectures

Percentage, ratio and proportion, averages, profit and loss, trade discount, cash discount, simple and compound interest, annuities – present and future value, sinking fund. Application of these concepts in business decision-making.

Unit II: Matrices and Linear Equations

12 Lectures

Types of matrices, matrix operations, determinants, inverse of a matrix. Solution of linear equations using matrix methods (Cramer's Rule, Inverse Method). Business applications: cost-volume relationships, input-output models.

Unit III: Measures of Central Tendency and Dispersion

12 Lectures

Calculation and interpretation of mean, median, and mode for grouped and ungrouped data. Measures of dispersion – range, quartile deviation, mean deviation, standard deviation, and coefficient of variation. Relevance of these measures in analyzing business performance.

Unit IV: Correlation and Regression Analysis

12 Lectures

Karl Pearson's coefficient of correlation, Spearman's rank correlation. Regression analysis – least squares method, regression lines, interpretation of regression coefficients. Business applications in forecasting and trend analysis.

Unit V: Probability and Index Numbers

12 Lectures

Basic probability concepts, addition and multiplication theorems, conditional probability, expected value. Index numbers – construction and uses, types: Laspeyres, Paasche, Fisher's Ideal Index, and Consumer Price Index. Applications in business and economics.

Text Books:

1. R.S. Bhardwaj – Mathematics for Economics and Business, Excel Books
2. S.C. Gupta – Fundamentals of Statistics, Himalaya Publishing.

Reference Books

1. N.D. Vohra – Quantitative Techniques in Management, Tata McGraw Hill

2. Sancheti & Kapoor – Business Mathematics and Statistics, Sultan Chand & Sons
3. Levin, Richard I., and Rubin, David S. – Statistics for Management, Pearson

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO	Detailed Statement of the CO
CO1	To define key mathematical and statistical concepts such as percentages, interest, annuity, measures of central tendency, dispersion, and probability.
CO2	To explain the application of commercial mathematics and statistical tools in business decision-making.
CO3	To apply methods of matrix algebra to solve systems of linear equations in business contexts.
CO4	To calculate measures of central tendency, dispersion, correlation, and regression for given data sets.
CO5	To analyze business problems using statistical techniques like correlation, regression, and index numbers.
CO6	To construct index numbers and probability distributions to interpret business and economic conditions.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	2	2	1	0	1	1	1	1	2	2	3	1	2
CO2	3	3	1	3	0	0	1	1	1	1	2	2	2	1	2
CO3	2	3	0	3	3	1	2	3	1	0	0	1	2	0	3
CO4	3	2	3	1	0	1	3	1	3	1	3	2	2	3	1
CO5	3	2	3	2	0	0	3	1	1	2	1	1	2	3	2
CO6	3	3	3	0	2	1	1	0	1	3	1	2	3	3	0

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

Course code	: BCMDS702 R2			
Course Name	: Advanced Quantitative Methods & Modelling			
Semester /Year	: VII Semester			
	L	T	P	C
	3	1	0	4

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

Course Objectives:

To equip students with advanced statistical and quantitative techniques for data analysis and modelling, enabling them to interpret complex business data, build decision models, and apply quantitative reasoning in research.

Course Content:

Unit I: Introduction to Quantitative Techniques and Modelling 10 Lectures

Quantitative techniques – meaning, scope, and significance in business research. Descriptive and inferential statistics – an overview. Concept of modelling – deterministic vs. probabilistic models. Spreadsheet applications for business analysis. Role of quantitative reasoning in managerial decisions.

Unit II: Probability Distributions and Decision Theory 14 Lectures

Probability – basic rules, conditional probability, and Bayes' theorem. Discrete and continuous probability distributions: Binomial, Poisson, and Normal. Expected value, variance, and standard deviation. Decision-making under uncertainty – EMV, EOL, and decision trees. Risk analysis in business modelling.

Unit III: Forecasting Techniques 12 Lectures

Time series analysis – components and decomposition. Moving averages, exponential smoothing techniques. Linear and non-linear trend analysis. Regression-based forecasting models. Application of forecasting in business decision-making and planning.

Unit IV: Linear Programming and Optimization Models 12 Lectures

Introduction to Linear Programming – formulation of problems, assumptions and limitations. Graphical solution method. Simplex method – concept and steps. Transportation and assignment problems – initial basic feasible solution and optimization. Sensitivity analysis. Use of software (Excel Solver) in optimization.

Unit V: Multivariate Analysis and Simulation Modelling 12 Lectures

Multiple regression analysis – assumptions, interpretation of coefficients. Correlation – partial and multiple. Factor analysis and principal component analysis – basic concepts and uses. Monte Carlo simulation – steps and business applications. Scenario analysis and model validation.

Text Books:

1. Levin, R.I., & Rubin, D.S. (2017). Statistics for Management (7th ed.). Pearson Education.
2. Vohra, N.D. (2020). Quantitative Techniques in Management (5th ed.). Tata McGraw-Hill Education.

Reference Books:

1. Taha, H.A. (2017). Operations Research: An Introduction (10th ed.). Pearson Education.
2. Sharma, J.K. (2017). Operations Research: Theory and Applications (5th ed.). Macmillan Publishers India.
3. Winston, W.L. (2016). Business Analytics: Data Analysis & Decision Making (5th ed.). Cengage Learning.

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO	Detailed Statement of the CO
CO1	To explain the role and application of quantitative methods in business and research contexts.
CO2	To apply probability distributions and decision theory models in decision-making under uncertainty.
CO3	To construct forecasting models using time series techniques and regression analysis.
CO4	To solve optimization problems using linear programming, transportation, and assignment models.
CO5	To evaluate multivariate statistical methods and simulation models for business analysis.
CO6	To design quantitative models for solving complex business and research problems.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	2	1	2	2	0	2	1	2	2	3	2	3
CO2	3	3	2	3	3	1	3	2	3	3	3	3	3	3	3
CO3	3	3	1	3	3	2	2	3	1	0	1	2	3	1	3
CO4	3	3	3	3	1	3	2	3	3	1	3	3	2	3	3
CO5	3	3	3	3	2	1	2	1	1	3	2	3	3	3	3
CO6	3	3	3	0	2	2	1	1	2	3	2	2	3	3	0

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

Course code	: BCMDS702 R3			
Course Name	: Business Research Techniques			
Semester /Year	: VII Semester			
	L	T	P	C
	3	1	0	4

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

Course Objectives:

This course introduces students to the basics of business research, including research designs, sampling, and data collection methods. It develops skills to analyze data, prepare research reports, and present findings effectively. The course also enhances students' ability to evaluate research for better business decisions.

Course Content:

Unit I: Introduction to Business Research

10 Lectures

Meaning, objectives, and importance of research in business decision-making. Types of research – exploratory, descriptive, analytical, and causal. Steps in the research process. Problem identification and formulation. Hypothesis – meaning and characteristics. Ethical issues in business research.

Unit II: Research Design and Sampling Techniques

12 Lectures

Meaning and features of research design. Types of research designs – exploratory, descriptive, experimental. Sampling – concepts of population and sample, methods of sampling: probability and non-probability, sample size and sampling errors.

Unit III: Data Collection and Measurement Scales

14 Lectures

Sources of data – primary and secondary. Data collection tools – questionnaires, interviews, observation. Scaling techniques – nominal, ordinal, interval, and ratio scales. Attitude measurement scales – Likert scale, semantic differential scale. Designing effective questionnaires.

Unit IV: Data Analysis and Hypothesis Testing

12 Lectures

Data preparation – editing, coding, tabulation. Measures of central tendency and dispersion (mean, median, standard deviation). Hypothesis testing – steps, types of errors, significance level, t-test, chi-square test, ANOVA (basic concepts).

Unit V: Report Writing and Presentation

12 Lectures

Structure and components of a research report. Report writing – language, referencing styles, bibliography. Visual representation of data – tables, charts, graphs. Guidelines for oral presentation of research.

Test Books:

1. C.R. Kothari & Gaurav Garg, Research Methodology: Methods and Techniques, New Age International Publishers.
2. Uma Sekaran & Roger Bougie, Research Methods for Business, Wiley

Reference Books:

1. Zikmund, Babin, Carr, & Griffin, Business Research Methods, Cengage Learning
2. Deepak Chawla & Neena Sondhi, Research Methodology: Concepts and Cases, Vikas Publishing
3. Navin Mathur, Research Methodology: Concepts, Methods & Techniques, Macmillan

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO	Detailed Statement of the CO
CO1	To define the basic concepts, types, and steps involved in the business research process.
CO2	To explain various research designs, sampling techniques, and their relevance in business contexts.
CO3	To develop appropriate tools for data collection and apply relevant measurement scales.
CO4	To analyze collected data using statistical techniques and interpret the results.
CO5	To create structured research reports and deliver effective oral and written presentations.
CO6	To evaluate the validity and usefulness of research findings for informed business decision-making.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	1	1	2	1	3	0	1	3	2	3
CO2	3	3	0	2	2	1	1	2	3	1	3	3	2	2	2
CO3	2	3	0	3	3	2	3	3	1	0	0	2	3	0	3
CO4	3	3	3	2	1	2	3	2	3	1	3	2	3	3	2
CO5	3	3	3	3	0	0	3	2	1	2	2	3	3	3	3
CO6	3	3	3	0	3	1	1	0	2	3	2	3	3	3	0

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

Course code	: BCMDS702 R3			
Course Name	: Innovation and New Venture Creation			
Semester /Year	: VII Semester			
	L	T	P	C
	3	1	0	4

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

Course Objectives:

To equip students with the knowledge and skills to identify innovative opportunities, develop entrepreneurial ideas, and create sustainable new ventures by applying creativity, strategic thinking, and business planning tools.

Course Content:

Unit I: Introduction to Innovation and Entrepreneurship **10 Lectures**

Meaning, types, and importance of innovation. Difference between creativity, invention, and innovation. Nature and types of entrepreneurs – necessity-based and opportunity-based. Role of entrepreneurship in economic development. Challenges in innovation and new venture creation.

Unit II: Idea Generation and Opportunity Recognition **14 Lectures**

Sources of innovative ideas. Techniques for idea generation – SCAMPER, brainstorming, design thinking. Idea screening, validation, and evaluation. Identifying market gaps, customer needs, and emerging trends. Opportunity assessment.

Unit III: Business Models and Planning for New Ventures **14 Lectures**

Concept of business models and business model innovation. Business Model Canvas and lean startup approach. Meaning and purpose of a business plan. Key components of a business plan. Feasibility analysis – market, technical, and financial feasibility.

Unit IV: Financing New Ventures **10 Lectures**

Sources of financing – bootstrapping, angel investors, venture capital, crowdfunding, and government schemes. Role of incubators and accelerators. Financial planning and projections. Startup valuation methods. Preparing and delivering investor pitch.

Unit V: Managing Growth and Scaling Up **12 Lectures**

Strategies for growth and expansion. Managing startup risks and learning from failures. Building and managing an effective startup team. Leadership in startups. Exit strategies – IPO, acquisition, merger.

Text books:

1. Hisrich, R. D., Peters, M. P., & Shepherd, D. A. – Entrepreneurship (McGraw-Hill Education)
2. Kuratko, D. F. – Entrepreneurship: Theory, Process, and Practice (Cengage Learning)

References Books:

1. Osterwalder, A. & Pigneur, Y. – Business Model Generation
2. Ries, E. – The Lean Startup
3. Taneja, S. – Entrepreneurship Development (Himalaya Publishing House)
4. Relevant Harvard Business Review articles on startups and innovation

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO	Detailed Statement of the CO
CO1	To define key concepts of innovation and entrepreneurship, and describe their role in economic development.
CO2	To apply appropriate tools and techniques to generate and validate innovative business ideas.
CO3	To analyze and design suitable business models and plans for new ventures.
CO4	To evaluate financing options and prepare financial projections for startup ventures.
CO5	To formulate strategies for managing growth, scaling up, and mitigating risks in new ventures.
CO6	To design growth-oriented strategies and assess the challenges involved in scaling and sustaining new ventures.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	2	2	0	2	0	2	1	1	3	3	2	2
CO2	3	3	0	3	0	0	1	3	2	1	3	3	2	1	2
CO3	3	3	0	3	3	2	3	3	1	0	0	2	3	0	3
CO4	3	3	3	2	0	2	3	2	3	2	3	3	3	3	2
CO5	3	3	3	3	0	0	3	3	1	3	2	2	3	3	3
CO6	3	3	3	0	3	1	1	0	2	3	2	3	3	3	0

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

Course code	: BCMDS702 E2			
Course Name	: Business Planning and Strategy			
Semester /Year	: VII Semester			
	L	T	P	C
	3	1	0	4

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

Course Objectives:

To develop students' understanding of strategic planning and business decision-making through the formulation, implementation, and evaluation of business plans and strategies in competitive environments.

Course Content:

Unit I: Introduction to Business Planning 10 Lectures

Meaning and significance; difference between strategic and business planning; stages of business planning; uses of business plans for startups and investors; lifecycle approach to planning.

Unit II: Business Model and Value Proposition 10 Lectures

Business Model Canvas: key partners, activities, resources, channels, value proposition; lean canvas for startups; innovation in models; customer segmentation and value creation.

Unit III: Feasibility and Market Analysis 12 Lectures

Market research techniques; demand forecasting; competitive analysis (Porter, SWOT); financial feasibility and breakeven analysis; legal, operational, and technological feasibility.

Unit IV: Operational and Financial Planning 14 Lectures

Revenue model; budgeting; working capital needs; staffing and resource allocation; building financial statements (projected P&L, cash flow, balance sheet); funding strategies.

Unit V: Execution and Growth Strategy 12 Lectures

Implementation milestones; risk analysis and mitigation; monitoring KPIs; business pitch development; scaling strategies – organic/inorganic; exit strategies – IPO, M&A, succession.

Text books:

1. Vasant Desai – Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House
2. Bruce R. Barringer & Duane Ireland – Entrepreneurship: Successfully Launching New Ventures, Pearson
3. Alexander Osterwalder & Yves Pigneur – Business Model Generation, Wiley

Reference Books:

1. Jeffry Timmons & Stephen Spinelli – New Venture Creation, McGraw Hill

2. Rhonda Abrams – Successful Business Plan: Secrets and Strategies, The Planning Shop
3. David H. Bangs Jr. – Business Plans Made Easy, Entrepreneur Press

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

CO	Detailed Statement of the CO
CO1	To clarify the concepts of strategy, strategic intent, and different levels of strategy.
CO2	To discuss tools and models used for external and internal environmental analysis.
CO3	To apply strategic frameworks such as SWOT, PESTEL, and Porter's Five Forces in real-world cases.
CO4	To interpret industry trends and organizational capabilities to recommend strategic directions.
CO5	To evaluate alternative corporate and business-level strategies for organizational growth.
CO6	To design effective strategies for global, digital, and sustainable business environments.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	2	2	2	1	1	1	1	2	1	2	3	1	2
CO2	3	3	2	3	0	1	3	1	3	1	2	1	2	3	3
CO3	3	3	0	3	3	2	3	3	2	2	0	3	3	0	3
CO4	3	2	3	3	1	2	1	3	2	1	3	3	2	3	3
CO5	3	3	3	2	1	1	2	2	1	3	3	3	3	3	2
CO6	3	3	3	1	2	0	1	1	1	3	1	1	3	3	1

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

Course code	: BCMDS702 E3			
Course Name	: Social Entrepreneurship			
Semester /Year	: VII Semester			
	L	T	P	C
	3	1	0	4

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

Course Objectives:

To develop a conceptual understanding of social entrepreneurship, enabling students to explore social innovation, evaluate business models for social ventures, and design sustainable solutions to address societal challenges through entrepreneurial approaches.

Course Content:

Unit I: Introduction to Social Entrepreneurship **12 Lectures**

Meaning and definition of social entrepreneurship. Characteristics of social entrepreneurs. Difference between social and commercial entrepreneurship. Importance and scope of social entrepreneurship. Key challenges faced by social entrepreneurs.

Unit II: Social Entrepreneurship Ecosystem **10 Lectures**

Stakeholders in the ecosystem: government, NGOs, civil society, corporates, and international organizations. Support systems: incubators, accelerators, and funding agencies. Role of policy and regulatory frameworks. Social entrepreneurship landscape in India.

Unit III: Idea Generation and Opportunity Identification **12 Lectures**

Identifying social needs and gaps. Methods of idea generation. Design thinking and empathy mapping. Opportunity recognition and feasibility analysis. Tools for mapping problems and generating innovative solutions.

Unit IV: Business Models and Legal Structures **12 Lectures**

Types of business models: non-profit, for-profit, and hybrid. Revenue generation and sustainability. Legal structures available to social enterprises in India: Trust, Society, Section 8 Company. Performance measurement: SROI, Theory of Change, and impact metrics.

Unit V: Contemporary Issues and Case Studies **14 Lectures**

Case studies of successful social enterprises (e.g., SELCO, Rang De, Araku Coffee, Barefoot College). Role of technology in scaling impact. CSR and social innovation. Trends and future of social entrepreneurship in India and globally.

Text books:

1. David Bornstein & Susan Davis (2010), Social Entrepreneurship: What Everyone Needs to Know, Oxford University Press.

Reference Books:

1. Neeti Bhatia (2021), Social Entrepreneurship, Sage Publications.
2. R.P. Mashelkar & B.V. Phani (2021), Social Innovation and Entrepreneurship, Springer.

3. Gregory Dees (2001), The Meaning of Social Entrepreneurship, Kauffman Foundation.

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO	Detailed Statement of the CO
CO1	To define key concepts, features, and scope of social entrepreneurship and distinguish it from commercial ventures.
CO2	To explain the ecosystem, role of stakeholders, and support systems in fostering social entrepreneurship.
CO3	To apply design thinking and opportunity assessment tools to identify and address social issues.
CO4	To analyze various legal structures and business models used in social enterprises for sustainability.
CO5	To evaluate the effectiveness and social impact of real-life social enterprises using appropriate metrics.
CO6	To develop a basic social enterprise plan addressing a selected community issue with innovative and feasible solutions.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	0	1	1	2	2	1	3	3	1	2
CO2	3	2	0	2	0	0	1	3	2	1	3	2	2	1	2
CO3	3	3	0	3	3	2	3	3	1	0	0	2	3	0	3
CO4	3	2	3	1	0	2	2	1	3	0	2	2	2	3	1
CO5	3	3	3	3	0	0	3	3	1	3	2	3	3	3	3
CO6	3	3	3	0	3	1	1	0	2	3	2	3	3	3	0

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

Course code	: BCMDS704 F1			
Course Name	: Financial Derivatives			
Semester /Year	: VII Semester			
	L	T	P	C
	3	1	0	4

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

Course Objectives:

To provide students with a comprehensive understanding of financial derivative instruments, their structure, pricing mechanisms, trading strategies, and risk management applications in financial markets. The course aims to enable students to apply derivatives knowledge to hedge risks and enhance returns.

Course Content:

Unit I: Introduction to Financial Derivatives **12 Lectures**

Meaning and features of financial derivatives. Types of derivative instruments. Evolution and growth of derivative markets. Role of derivatives in financial markets. Participants in derivative markets: hedgers, speculators, arbitrageurs. Regulatory framework for derivatives in India – SEBI guidelines.

Unit II: Forward and Futures Contracts **10 Lectures**

Concept of forward contracts – features, settlement, and limitations. Introduction to futures contracts – trading process, clearing and settlement. Differences between forward and futures. Types of futures: stock index, currency, and commodity futures. Pricing of futures using cost-of-carry model. Hedging and speculation strategies using futures.

Unit III: Options Contracts **12 Lectures**

Meaning and types of options – call and put options. Option terminology and market conventions. Payoff profiles for buyers and sellers. Basic option strategies: protective put, covered call, straddle, and spread. Introduction to option pricing models: Binomial model (conceptual overview) and Black-Scholes formula (basic structure). Factors affecting option pricing (Greeks: delta, gamma, theta).

Unit IV: Swaps and Structured Derivatives **12 Lectures**

Definition and characteristics of swap contracts. Types of swaps: interest rate swaps and currency swaps. Mechanism and uses of swaps in financial risk management. Credit default swaps – concept and applications. Overview of structured and exotic derivatives. Regulatory considerations for swap contracts.

Unit V: Derivatives Trading and Risk Management **12 Lectures**

Overview of derivative trading mechanisms in Indian markets (NSE, BSE, MCX). Clearing and settlement process. Margin system and mark-to-market. Use of derivatives in managing financial risk. Accounting and taxation of derivative transactions. Ethical issues and limitations of derivative instruments.

Text books:

1. John C. Hull, Options, Futures, and Other Derivatives, 11th Edition, Pearson, 2017.
2. Nishith Desai, Derivatives Simplified, Taxmann Publications, 2021.

Reference Books:

1. Financial Derivatives: Pricing and Risk Management by Robert W. Kolb, James A. Overdahl, Wiley, 2010.
2. Derivatives Markets by Robert L. McDonald, Pearson, 2020.
3. Financial Derivatives: Theory, Concepts and Problems by S.L. Gupta, PHI Learning, 2019.

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO	Detailed Statement of the CO
CO1	To define the fundamental concepts, features, and types of financial derivatives.
CO2	To explain the functioning and regulatory framework of derivatives markets in India.
CO3	To compare forward and futures contracts and their pricing models.
CO4	To illustrate basic option contracts, strategies, and option pricing factors.
CO5	To analyze swaps, structured derivatives, and their use in risk management.
CO6	To evaluate trading mechanisms, risk management, and ethical issues in derivatives.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	1	2	1	1	0	2	2	1	3	3	2	1
CO2	3	3	1	3	0	0	1	2	1	1	3	2	2	1	2
CO3	3	3	0	3	3	2	3	3	1	0	0	1	3	0	3
CO4	3	3	3	1	1	1	2	1	2	2	2	3	3	3	1
CO5	3	3	3	3	0	0	3	2	1	2	1	2	3	3	3
CO6	3	3	3	1	2	1	1	0	3	2	3	2	3	3	1

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

Course code	: BCMDS704 F2			
Course Name	: Fintech in Banking & Insurance			
Semester /Year	: VII Semester			
	L	T	P	C
	3	1	0	4

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

Course Objectives:

To introduce students to the fundamental concepts, technologies, and applications of financial technology (Fintech) in the banking and insurance sectors, enabling them to understand innovations, evaluate impacts on traditional financial services, and analyze regulatory and ethical challenges.

Course Content:

Unit I: Introduction to Fintech

10 Lectures

Meaning, evolution, and significance of fintech. Fintech ecosystem including stakeholders and infrastructure. Digital transformation in financial services. Overview of fintech innovations in banking and insurance sectors.

Unit II: Fintech Technologies in Banking

12 Lectures

Blockchain and cryptocurrencies: concepts and applications. Digital payments and wallets. Robo-advisors and algorithmic trading. Artificial intelligence (AI) and machine learning (ML) applications in banking. Cybersecurity challenges and solutions in fintech-enabled banking.

Unit III: Fintech Innovations in Insurance (Insurtech)

12 Lectures

Overview and trends in insurtech. Role of Internet of Things (IoT) and big data analytics in insurance. Digital underwriting and claims processing. Chatbots and enhanced customer experience. Regulatory and compliance challenges in insurtech.

Unit IV: Regulatory Framework and Risk Management

10 Lectures

Regulatory bodies and frameworks governing fintech in India and globally (RBI, IRDAI, SEBI). Data privacy, security, and ethical concerns. Risk management in fintech operations. Consumer protection in fintech services.

Unit V: Future Trends and Case Studies

10 Lectures

Emerging fintech trends: open banking, decentralized finance (DeFi), embedded finance. Impact of fintech on financial inclusion. Case studies on successful fintech startups in banking and insurance. Challenges and opportunities in fintech adoption.

Text books:

1. Fintech: The Impact and Influence on Financial Services by Prachi Juneja, Wiley, 2021.
2. Fintech Innovation: From Robo-Advisors to Goal Based Investing and Gamification by Paolo Sironi, Wiley, 2016.
3. Fintech and Insurance: A Guide to Digital Transformation by Bernardo Nicoletti, Springer, 2017.

Reference Books:

1. The FINTECH Book by Susanne Chishti and Janos Barberis, Wiley, 2016.
2. Digital Banking: Strategies to Launch or Become a Digital Bank by Chris Skinner, Marshall Cavendish Business, 2018.
3. Insurance 4.0: Disruption and Transformation in the Insurance Industry by Sabine L. O'Hara, Wiley, 2020.
4. Reports and guidelines from RBI, IRDAI, and NITI Aayog on fintech.

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO	Detailed Statement of the CO
CO1	To outline the key concepts and the evolution of fintech in banking and insurance.
CO2	To clarify major fintech technologies and their applications in banking.
CO3	To illustrate fintech innovations transforming insurance services.
CO4	To analyze regulatory frameworks and risk management practices in fintech.
CO5	To evaluate emerging fintech trends and their impact on financial inclusion.
CO6	To develop practical insights by analyzing real-world fintech case studies in banking and insurance.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	2	2	2	2	1	0	2	1	1	2	3	1	2
CO2	3	3	2	2	1	0	1	2	1	1	2	3	1	0	2
CO3	3	3	1	3	3	2	3	3	2	0	0	2	3	2	3
CO4	3	2	3	2	1	2	2	2	3	0	2	2	2	3	2
CO5	3	3	3	3	0	2	3	3	1	3	2	1	2	3	3
CO6	3	3	3	0	3	1	1	0	2	3	2	3	3	3	0

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

Course code	: BCMDS704 F3			
Course Name	: International Financial Management			
Semester /Year	: VII Semester			
	L	T	P	C
	3	1	0	4

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

Course Objectives:

To provide students with a comprehensive understanding of financial management in an international context, covering foreign exchange markets, international investment and financing decisions, risk management, and global financial strategies, enabling them to analyze and manage financial operations across borders.

Course Content:

Unit I: Introduction to International Financial Management 12 Lectures

Concept and scope of international financial management. International business environment and global financial system. Balance of payments and international trade theories. International financial markets and institutions.

Unit II: Foreign Exchange Markets and Exchange Rate Determination 12 Lectures

Structure and functions of foreign exchange markets. Spot and forward exchange rates. Factors influencing exchange rate movements. Theories of exchange rate determination – Purchasing Power Parity (PPP), Interest Rate Parity (IRP), and Balance of Payments approach.

Unit III: Foreign Exchange Risk Management 10 Lectures

Types of foreign exchange exposure – transaction, translation, and economic exposure. Measurement and management of foreign exchange risk. Hedging techniques using forward contracts, futures, options, and swaps.

Unit IV: International Investment and Financing Decisions 12 Lectures

Foreign direct investment (FDI) and multinational capital budgeting. Cost of capital for multinational corporations. Sources of international finance – international equity, debt markets, and international banking. International capital structure and dividend policy.

Unit V: International Financial Markets and Institutions 12 Lectures

Overview of international money and capital markets. Role of International Monetary Fund (IMF), World Bank, and other international financial institutions. Eurocurrency markets and their significance. Recent developments in international financial management.

Text books:

1. International Financial Management by Jeff Madura, Cengage Learning, latest edition.

2. International Financial Management by P.G. Apte, McGraw Hill Education, latest edition.

Reference Books:

1. Multinational Business Finance by David K. Eiteman, Arthur I. Stonehill, Michael H. Moffett, Pearson.
2. International Finance by Maurice D. Levi, Routledge.
3. International Financial Management by V.K. Bhalla, S. Chand Publishing.

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO	Detailed Statement of the CO
CO1	To define the scope and key concepts of international financial management.
CO2	To explain foreign exchange markets and theories of exchange rate determination.
CO3	To analyze various types of foreign exchange exposure and hedging techniques.
CO4	To evaluate international investment and financing decisions by multinational firms
CO5	To describe international financial markets, institutions, and their significance.
CO6	To apply international financial management tools to solve practical business problems.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	2	2	1	0	0	1	2	2	2	2	3	1	2
CO2	3	3	1	2	2	0	3	2	1	2	1	3	2	0	2
CO3	2	3	1	2	3	1	3	3	2	0	2	1	3	2	3
CO4	3	3	1	3	1	2	1	1	3	1	1	2	3	3	2
CO5	3	2	3	3	1	0	3	1	2	3	1	3	2	3	1
CO6	3	3	2	1	1	1	0	1	1	2	1	2	2	2	1

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

Course code	: BCMDS704 A1			
Course Name	: Advanced Accountancy			
Semester /Year	: VII Semester			
	L	T	P	C
	3	1	0	4

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

Course Objectives:

To develop advanced understanding and skills in accounting principles and practices including accounting for special transactions, preparation and analysis of financial statements, application of accounting standards, and the use of accounting software for decision-making.

Course Content:

Unit I: Accounting for Special Transactions **12 Lectures**

Accounting treatment of consignment and joint ventures. Accounting for hire purchase and installment systems. Accounting for partnership – admission, retirement, and dissolution of partnership firms.

Unit II: Company Final Accounts **12 Lectures**

Preparation of company final accounts including profit and loss account, balance sheet, and cash flow statements as per Companies Act and accounting standards. Managerial remuneration and dividend distribution.

Unit III: Accounting Standards and Corporate Reporting **12 Lectures**

Overview of accounting standards (AS) relevant to financial reporting. Disclosure requirements and compliance. Corporate social responsibility (CSR) reporting and environmental accounting.

Unit IV: Accounting for Inflation and International Accounting **10 Lectures**

Accounting for inflation – concepts and methods (current purchasing power method, current cost accounting). Introduction to International Financial Reporting Standards (IFRS) and convergence with Indian GAAP.

Unit V: Accounting Software and Emerging Trends **10 Lectures**

Use of computerized accounting software (Tally, SAP, or others). Automation in accounting. Emerging trends such as cloud accounting, blockchain in accounting, and forensic accounting.

Text books:

1. Advanced Accountancy by R.L. Gupta and M. Radhaswamy, Sultan Chand & Sons.
2. Advanced Accounting by Shukla and Grewal, S. Chand & Co.

3. Financial Accounting Standards and Corporate Reporting by D. Bhattacharyya, Prentice Hall India.

Reference Books:

1. Accounting Standards by D.S. Rawat, Taxmann Publications.
2. International Accounting by Timothy S. Douppnik and Hector Perera, McGraw Hill.
3. Forensic Accounting and Fraud Examination by William Hopwood et al., McGraw Hill.

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO	Detailed Statement of the CO
CO1	To explain accounting treatments for special transactions like consignment and partnership.
CO2	To prepare company final accounts in compliance with accounting standards and regulations.
CO3	To analyze accounting standards and corporate reporting requirements.
CO4	To describe accounting methods for inflation and basics of international accounting.
CO5	To demonstrate practical use of accounting software and emerging accounting technologies.
CO6	To evaluate complex accounting scenarios and recommend suitable accounting solutions.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	2	2	0	1	0	2	1	1	2	3	1	2
CO2	3	2	0	3	0	0	1	1	2	1	1	2	1	1	2
CO3	2	3	0	3	3	2	3	3	1	0	0	2	3	0	3
CO4	2	0	0	1	1	0	0	2	0	0	1	0	0	0	1
CO5	3	2	3	2	0	0	3	1	1	2	1	2	2	3	2
CO6	2	2	2	0	1	1	0	0	1	2	1	1	2	2	0

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

Course code	: BCMDS704 A2			
Course Name	: Accounting Analytics			
Semester /Year	: VII Semester			
	L	T	P	C
	3	1	0	4

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

Course Objectives:

To equip students with knowledge and skills to analyze accounting data using modern analytical tools and techniques, enabling them to extract meaningful insights for better financial decision-making and fraud detection.

Course Content:

Unit I: Introduction to Accounting Analytics 10 Lectures

Concept and importance of accounting analytics. Types of accounting data. Overview of big data and analytics in accounting. Role of analytics in financial reporting and auditing.

Unit II: Data Management and Visualization 12 Lectures

Data collection, cleaning, and preparation. Tools for data visualization (Excel, Tableau, Power BI). Techniques for effective presentation of accounting data. Dashboard design principles.

Unit III: Descriptive and Predictive Analytics in Accounting 12 Lectures

Descriptive analytics: financial ratios, trend analysis, variance analysis. Predictive analytics: regression analysis, forecasting financial outcomes. Use of statistical tools and software (R, Python basics).

Unit IV: Risk and Fraud Analytics 10 Lectures

Identification of financial risks through analytics. Techniques for fraud detection and prevention using data analytics. Case studies on fraud analytics in organizations.

Unit V: Advanced Topics and Emerging Trends in Accounting Analytics 10 Lectures

Use of machine learning and artificial intelligence in accounting. Cloud-based analytics solutions. Ethical considerations and data privacy in accounting analytics. Future trends and applications.

Text books:

1. Accounting Analytics: A Practitioner's Guide by Wayne L. Winston, Wiley, 2019.
2. Data Analytics for Accounting by Vernon J. Richardson, Ryan Teeter, and Katie Terrell, Routledge, 2020.

Reference Books:

1. Financial Analytics with R: Building a Laptop Laboratory for Data Science by Mark J. Bennett and Dirk L. Hugen, Springer.
2. Forensic Analytics: Methods and Techniques for Forensic Accounting Investigations by Mark J. Nigrini, Wiley.
3. Analytics for Auditors by Martin B. J. Smith, CIMA Publishing.

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO	Detailed Statement of the CO
CO1	To define fundamental concepts and the importance of accounting analytics.
CO2	To demonstrate data preparation and visualization techniques for accounting data.
CO3	To analyze descriptive and predictive analytics methods used in accounting.
CO4	To apply analytics tools for detecting financial risks and fraud in accounting data.
CO5	To evaluate emerging trends and ethical considerations in accounting analytics.
CO6	To create data-driven reports and dashboards to support informed financial decision-making.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	2	2	0	1	0	3	1	1	2	3	1	2
CO2	3	2	1	2	0	0	1	1	1	0	1	1	0	1	1
CO3	2	3	0	3	3	1	3	3	1	1	0	3	2	1	3
CO4	3	3	1	3	1	2	1	3	1	2	2	2	3	1	3
CO5	3	3	3	3	0	0	3	2	1	2	1	2	3	3	3
CO6	3	3	3	0	2	1	2	0	2	3	2	2	3	3	0

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

Course code	: BCMDS704 A3			
Course Name	: Income-Tax Law and Practice			
Semester /Year	: VII Semester			
	L	T	P	C
	3	1	0	4

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

Course Objectives:

To enable students to understand the fundamental provisions of the Income-tax Act, 1961 and its practical applications in computing taxable income, assessing tax liability, and filing returns, thereby equipping them with skills to handle basic tax compliance in personal and business contexts.

Course Content:

Unit I: Introduction to Income Tax Act, 1961 **10 Lectures**

Basic concepts – Assessee, Assessment year, Previous year, Person, Income, Gross total income, Total income. Residential status and incidence of tax. Exempted incomes under Section 10.

Unit II: Computation of Income under Various Heads **12 Lectures**

Income from Salary – Meaning, components, and computation.

Income from House Property – Basis of charge, annual value, deductions, and computation.

Profits and Gains of Business or Profession – Basic provisions and admissible deductions.

Capital Gains – Short-term and long-term capital gains, exemptions.

Income from Other Sources – General provisions.

Unit III: Deductions under Chapter VI-A and Clubbing of Income **10 Lectures**

Deductions under Sections 80C to 80U.

Clubbing of income and its implications.

Set-off and carry forward of losses.

Unit IV: Assessment Procedure and Tax Administration **10 Lectures**

Filing of returns – Types, due dates, and procedures.

PAN, TAN, and Aadhaar linking.

Types of assessments – Self, Summary, Scrutiny.

Income-tax authorities – Powers and functions.

Unit V: Advance Tax, TDS, and E-filing **10 Lectures**

Concept and computation of Advance Tax.

Tax Deducted at Source (TDS) – Rates and provisions.

E-filing of returns – Procedure and latest developments.

Penalties and prosecutions under the Act.

Textbooks:

1. Income Tax Law & Practice by V.K. Singhania & Monica Singhania, Taxmann.
2. Students Guide to Income Tax by Dr. Vinod K. Singhania and Kapil Singhania, Taxmann.

Reference Books:

1. *Systematic Approach to Income Tax* by Girish Ahuja and Ravi Gupta, Wolters Kluwer.
2. *Income Tax Law and Practice* by N.H. Datey, Taxmann Publications.
3. Relevant Bare Acts and CBDT Circulars.

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO	Detailed Statement of the CO
CO1	To recall important sections and rules relevant to individual taxation.
CO2	To explain the computation of income under various heads.
CO3	To compute taxable income and tax liability using relevant deductions.
CO4	To analyze clubbing provisions and set-off/carry-forward rules.
CO5	To describe the assessment procedures and role of tax authorities.
CO6	To demonstrate the process of e-filing, TDS computation, and advance tax compliance.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	3	2	0	1	0	2	1	1	3	3	1	2
CO2	3	1	0	2	0	0	1	2	2	1	2	1	1	1	2
CO3	2	3	0	3	3	2	3	3	1	0	0	2	3	0	3
CO4	3	2	3	3	1	1	2	2	1	1	1	2	2	3	3
CO5	3	3	3	3	1	0	3	2	2	3	3	3	3	3	3
CO6	3	3	3	0	2	1	0	0	1	3	1	2	3	3	0

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

Course code : IAPC705				
Course Name : Field Survey/ Literature Review				
Semester /Year : VII Semester				
	L	T	P	C
	0	0	8	4

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

Course Objectives:

The objective of this course is to equip students with practical research skills by engaging them in either field surveys or systematic literature reviews. It aims to enhance their ability to identify research problems, collect and analyze data, and present research findings in a structured format. The course bridges theoretical knowledge with applied research, fostering analytical thinking, academic writing, and data interpretation.

Course Content:

The Field Survey / Literature Review course is designed to introduce students to applied research practices. Students are required to either undertake a field survey on a specific topic using primary data collection tools (such as questionnaires or interviews), or conduct a structured literature review by analyzing secondary sources from books, journals, and credible online repositories.

In both options, students must define a clear research problem, set objectives, prepare a methodology, and present findings in a detailed report. The course enhances their understanding of research techniques, report writing standards, and the ability to draw insights from data or literature. Regular faculty guidance will be provided throughout the process. Final submission includes a well-documented report and an oral presentation (if required) defending the research undertaken.

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

CO	Detailed Statement of the CO
CO1	To identify a relevant research problem in the field of study.
CO2	To formulate research objectives and a suitable research methodology.
CO3	To collect data through fieldwork or literature sources.
CO4	To analyze the collected data or reviewed literature
CO5	To compile a well-structured report based on the research findings.
CO6	To demonstrate independent research and academic writing skills.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	2	1	2	0	0	0	2	0	0	3	3	2	0
CO2	2	3	3	0	3	0	0	0	2	0	2	3	3	3	2
CO3	2	2	2	0	1	2	0	0	2	0	0	3	2	0	3
CO4	1	3	3	2	3	0	0	2	2	0	2	3	3	3	3
CO5	1	1	2	3	2	0	0	0	2	2	0	3	2	3	2
CO6	1	1	2	3	3	0	3	3	2	0	2	3	3	3	3

Course code : IAPC706				
Course Name : Viva Voce				
Semester /Year : VII Semester				
	L	T	P	C
	0	0	6	3

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

Course Objectives:

The objective of this course is to assess students' understanding of their academic learning, practical training, and project work through an oral examination. It aims to enhance their ability to articulate concepts clearly, defend their viewpoints confidently, and demonstrate subject mastery in a professional manner.

Course Content:

The Viva Voce is designed to evaluate a student's overall academic knowledge, practical experience, and research/project-based learning acquired throughout the program. It provides an opportunity for students to reflect on and articulate their learning outcomes before a panel of faculty members.

Students are expected to respond to subject-specific questions, explain methodologies used in their projects or training, and justify the conclusions they have drawn. The course develops skills in critical thinking, verbal communication, and academic reflection.

The evaluation will be based on clarity of thought, depth of subject knowledge, ability to respond to questions, logical reasoning, and presentation style.

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO	Detailed Statement of the CO
CO1	To recall key concepts from core subjects and practical training.
CO2	To explain the methodology and findings of project work or industrial training.
CO3	To respond effectively to subject-related and application-based questions.
CO4	To analyze clubbing provisions and set-off/carry-forward rules.
CO5	To describe the assessment procedures and role of tax authorities.
CO6	To demonstrate the process of e-filing, TDS computation, and advance tax compliance.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	0	0	0	0	0	2	2	0	0	3	2	2
CO2	2	0	2	2	0	0	0	0	3	0	0	2	2	2	3
CO3	0	2	0	2	2	0	0	2	3	0	0	2	1	2	2
CO4	0	0	3	0	2	0	0	0	0	0	3	2	0	2	3
CO5	0	0	3	0	0	0	0	0	0	0	3	2	0	2	3
CO6	0	0	2	0	3	0	0	0	0	2	3	2	0	2	3

SEMESTER VIII

Course code	: BCMDC801			
Course Name	: Business Ethics and Corporate Governance			
Semester /Year	: VIII 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 enable students to understand and apply the principles of business ethics and corporate governance in the dynamic corporate environment. It aims to develop students' ability to recognize ethical issues, design governance structures, and integrate sustainability and social responsibility into business strategies.

Course Content:

Unit I: Introduction to Business Ethics

12 Lectures

Meaning, nature, and importance of ethics in business; ethical values and dilemmas; principles and theories of ethics – Utilitarianism, Deontology, Virtue ethics; distinction between ethics and law; ethics in functional areas – marketing, HR, finance, and operations.

Unit II: Corporate Governance – Concept and Evolution

12 Lectures

Definition, scope, and importance of corporate governance; evolution and models of corporate governance – Anglo-American, German, Japanese; governance vs. management; structure of a corporate governance framework – board of directors, audit committees, and stakeholders.

Unit III: Legal and Regulatory Framework in India

12 Lectures

Overview of Companies Act, 2013 and its provisions on corporate governance; SEBI regulations – Clause 49 and LODR; role of regulatory bodies – SEBI, MCA, RBI; corporate governance codes and reforms – Kumar Mangalam Birla and Narayana Murthy reports.

Unit IV: Ethical Issues in Corporate Governance

12 Lectures

Ethical responsibilities of corporate leaders; corporate culture and ethical climate; internal control mechanisms; whistleblower policy and protection; case studies on governance and ethical failures – Satyam, Enron, IL&FS.

Unit V: Corporate Social Responsibility and Sustainability

12 Lectures

Concept and importance of CSR; CSR provisions under Companies Act, 2013; stakeholder theory and corporate citizenship; sustainability and Triple Bottom Line approach; ESG (Environmental, Social and Governance) and integrated reporting.

Text Books:

1. A.C. Fernando – Business Ethics and Corporate Governance, Pearson Education
2. Bob Tricker – Corporate Governance: Principles, Policies and Practices, Oxford University Press

Reference Books:

1. Velasquez, M.G. – Business Ethics: Concepts and Cases, Pearson
2. Christine A. Mallin – Corporate Governance, Oxford University Press
3. S.K. Mandal – Ethics in Business and Corporate Governance, McGraw Hill

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO	Detailed Statement of the CO
CO1	To create ethical business policies and practices suitable for various organizational functions.
CO2	To design effective corporate governance frameworks based on Indian and international standards.
CO3	To develop strategic solutions to resolve ethical dilemmas in corporate decision-making.
CO4	To construct CSR initiatives aligned with legal mandates and stakeholder interests.
CO5	To build sustainability reporting systems incorporating ESG principles and ethical considerations.
CO6	To formulate internal audit and compliance mechanisms to promote accountability and transparency.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	2	2	0	1	0	2	1	1	2	3	1	2
CO2	3	3	1	3	0	0	1	3	2	2	3	3	3	2	3
CO3	3	3	0	3	3	2	3	3	1	0	0	2	3	0	3
CO4	3	3	3	2	0	2	3	2	3	2	3	3	3	3	2
CO5	3	3	3	3	0	0	3	3	1	3	2	3	3	3	3
CO6	3	3	3	0	3	1	1	0	2	3	2	3	3	3	0

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

Course code	: BCMDS802 R1			
Course Name	: Artificial Intelligence in Business Research			
Semester /Year	: VIII 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 enable students to understand the role of artificial intelligence (AI) in business research and to apply AI tools and techniques in solving business problems. The course develops analytical, interpretive, and creative thinking required for intelligent data-driven decision-making in research.

Course Content:

Unit I: Introduction to Artificial Intelligence and Business Research 12 Lectures

Definition, history, and scope of AI; role of AI in modern business; integration of AI in business research; types of AI – narrow, general, and super AI; ethical concerns and risks in AI usage; differences between traditional and AI-driven research.

Unit II: Data Collection and Processing Using AI 12 Lectures

Structured vs unstructured data; data mining and data scraping tools; use of chatbots and virtual assistants in surveys and interviews; AI tools for sentiment analysis, text analytics, and social media listening; basics of data cleaning and preprocessing.

Unit III: Machine Learning for Business Research 12 Lectures

Supervised and unsupervised learning; classification and regression models; clustering and recommendation systems; predictive modeling in market trends, consumer behavior, and financial forecasting; using AI platforms like Python, R, RapidMiner (basic overview).

Unit IV: AI Tools and Applications in Business Analysis 12 Lectures

Natural Language Processing (NLP) in research; use of generative AI (e.g., ChatGPT, Bard) in literature reviews and content generation; AI in data visualization; automated decision-making systems; AI-based dashboards and reporting tools.

Unit V: Ethical, Legal and Future Perspectives 12 Lectures

Ethical implications of AI in business research; data privacy and security issues; bias and fairness in algorithms; regulatory framework – GDPR, Indian Data Protection Laws; future trends – AI for sustainability, digital twins, and augmented analytics.

Text Books:

1. Nilsson, Nils J. – Artificial Intelligence: A New Synthesis, Morgan Kaufmann
2. Kudyba, Stephan – Data Analytics and AI in Business Research, CRC Press
3. Russell, S. & Norvig, P. – Artificial Intelligence: A Modern Approach, Pearson

Reference Books:

1. Provost, Foster & Fawcett, Tom – Data Science for Business, O'Reilly Media
2. Bostrom, Nick – Superintelligence: Paths, Dangers, Strategies, Oxford University Press
3. Marr, Bernard – Artificial Intelligence in Practice, Wiley

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO	Detailed Statement of the CO
CO1	To explain the fundamental concepts of artificial intelligence and its relevance in business research.
CO2	To apply AI tools for collecting, processing, and analyzing business data.
CO3	To analyze business problems using machine learning algorithms and models.
CO4	To evaluate the effectiveness of AI applications in improving research quality and decision-making.
CO5	To design AI-based dashboards, models, and research solutions for real-world business scenarios.
CO6	To formulate ethical and legal guidelines for responsible use of AI in business research.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	1	3	2	0	1	2	1	0	1	3	2	0	2
CO2	3	3	2	3	1	0	1	1	2	3	2	2	3	3	3
CO3	3	3	1	3	3	3	3	3	1	2	0	3	3	2	3
CO4	3	3	3	3	0	2	3	3	3	3	3	3	3	3	3
CO5	3	2	2	2	0	0	2	2	0	1	2	3	2	2	2
CO6	3	3	3	1	3	0	2	0	3	3	2	2	3	3	1

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

Course code	: BCMDS802 R2			
Course Name	: Structural Equation Modeling (SEM)			
Semester /Year	: VIII 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 enable students to understand and apply Structural Equation Modeling (SEM) techniques in business and social science research. The course helps in developing conceptual clarity of measurement models and equips students to analyze latent variables using statistical software.

Course Content:

Unit I: Introduction to SEM and Conceptual Foundations **12 Lectures**

Meaning and need for SEM; comparison with regression; history and applications in business research; concepts of observed and latent variables; model specification; path diagrams; measurement vs. structural models; basic assumptions of SEM.

Unit II: Measurement Models and Confirmatory Factor Analysis (CFA) **12 Lectures**

Exploratory vs. confirmatory factor analysis; steps in CFA; model fit indicators (GFI, AGFI, RMSEA, CFI, TLI); scale reliability and validity (convergent, discriminant, composite reliability); item loadings; sample size and model identification.

Unit III: Structural Models and Hypothesis Testing **12 Lectures**

Specifying structural models; mediation and moderation effects; direct, indirect, and total effects; model modification indices; multi-group SEM; bootstrapping for indirect effects; fit statistics interpretation.

Unit IV: Software Applications in SEM (AMOS/SmartPLS) **12 Lectures**

Introduction to AMOS/SmartPLS interface; drawing path diagrams; importing data and running CFA and SEM models; interpreting output; comparing CB-SEM and PLS-SEM; hands-on practice with business datasets.

Unit V: Advanced Topics and Practical Applications **12 Lectures**

Second-order constructs; formative vs. reflective models; handling missing data and non-normality; reporting SEM results in research papers; ethical issues in data handling and model reporting; real-life case studies.

Text Books:

1. Hair, J.F., Black, W.C., Babin, B.J., & Anderson, R.E. – Multivariate Data Analysis, Pearson
2. Kline, R.B. – Principles and Practice of Structural Equation Modeling, Guilford Press
3. Byrne, B.M. – Structural Equation Modeling with AMOS, Routledge

Reference Books:

1. Henseler, J., Ringle, C.M., & Sinkovics, R.R. – Advances in PLS Path Modeling, Springer
2. Hoyle, R.H. – Handbook of Structural Equation Modeling, Guilford Press
3. Schumacker, R.E., & Lomax, R.G. – A Beginner's Guide to Structural Equation Modeling, Taylor & Francis

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO	Detailed Statement of the CO
CO1	To classify different types of SEM models such as measurement models and structural models
CO2	To apply measurement models like CFA to validate constructs in business studies.
CO3	To analyze structural models including mediators and moderators using statistical tools.
CO4	To evaluate model fit, measurement validity, and research hypotheses through SEM techniques.
CO5	To design SEM models using software (AMOS/SmartPLS) for solving real-world research problems.
CO6	To construct and report an SEM-based research study addressing ethical and statistical standards.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	2	0	3	1	1	1	3	1	1	1	1	1	2	3
CO2	3	3	3	3	3	1	2	1	1	3	2	3	3	3	3
CO3	3	3	3	3	2	1	3	1	3	1	1	1	3	2	3
CO4	3	3	3	3	1	2	2	3	1	3	3	3	3	3	3
CO5	3	3	2	0	3	0	1	1	2	2	1	1	2	2	1
CO6	3	2	2	1	0	1	2	3	1	1	1	3	3	1	1

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

Course code	: BCMDS802 R3			
Course Name	: Research Writing for Academic and Industry Journals			
Semester /Year	: VIII 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 equip students with the knowledge and skills required for writing high-quality research papers suitable for publication in academic and industry journals. The course focuses on understanding research structure, academic language, citation ethics, and journal selection to improve students' scholarly communication and publishing abilities.

Course Content:

Unit I: Introduction to Research Writing **10 Lectures**

Types of research papers – empirical, conceptual, review; structure of a research paper (IMRaD format); characteristics of scholarly writing; differences between academic and industry-oriented writing; originality and relevance in research topics.

Unit II: Components of a Research Paper **12 Lectures**

Writing the title, abstract, introduction, literature review, methodology, analysis, findings, and conclusion; referencing styles – APA, MLA, Chicago; creating tables, graphs, and visuals; using appendices and footnotes appropriately.

Unit III: Academic Writing Tools and Plagiarism **14 Lectures**

Plagiarism: types, consequences, and prevention; paraphrasing, quoting, and summarizing techniques; use of Grammarly, Turnitin, and Quillbot; referencing management tools (Zotero, Mendeley); writing with clarity and coherence.

Unit IV: Journal Selection and Peer Review Process **12 Lectures**

Identifying suitable academic and industry journals; UGC CARE, Scopus, ABDC, Web of Science listed journals; impact factor and ranking systems; understanding call for papers; blind peer review process; responding to reviewers' comments and rejection.

Unit V: Writing for Industry, Policy, and Practice **12 Lectures**

Writing policy briefs, white papers, and opinion pieces; executive summaries and technical reports; differences in tone, structure, and evidence use; targeting industry journals and business magazines; case-based writing.

Text Books:

1. Day, R.A., & Gastel, B. – How to Write and Publish a Scientific Paper, Cambridge University Press
2. Belcher, W.L. – Writing Your Journal Article in Twelve Weeks, University of Chicago Press

- Alley, M. – The Craft of Scientific Writing, Springer

Reference Books:

- Silvia, P.J. – How to Write a Lot: A Practical Guide to Productive Academic Writing, APA
- Murray, R. – Writing for Academic Journals, Routledge
- Becker, H. – Writing for Social Scientists, University of Chicago Press

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO	Detailed Statement of the CO
CO1	To explain the structure and types of research writing in academic and industry contexts.
CO2	To apply academic writing conventions and referencing techniques in research manuscripts.
CO3	To analyze research literature and synthesize information effectively for writing strong literature reviews.
CO4	To evaluate and select appropriate journals for publishing research based on scope and indexing.
CO5	To design complete research manuscripts suitable for peer-reviewed academic or industry journals.
CO6	To construct ethical, well-structured, and plagiarism-free content using writing tools and feedback systems.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	2	2	1	1	0	1	2	0	3	3	2	1
CO2	3	2	0	2	0	0	1	3	2	1	3	2	2	1	2
CO3	3	3	0	3	3	2	3	3	1	0	0	2	3	0	3
CO4	3	3	3	2	0	1	3	2	3	2	3	3	3	3	2
CO5	3	3	3	3	0	0	3	3	1	3	2	3	3	3	3
CO6	3	3	3	1	3	2	2	1	3	3	3	3	3	3	1

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

Course code	: BCMDS803 E1			
Course Name	: Project Planning, Appraisal & Control			
Semester /Year	: VIII 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 enable students to identify, plan, appraise, and control entrepreneurial projects. It focuses on equipping future entrepreneurs with practical tools and analytical techniques to develop viable project proposals, evaluate risk and return, secure funding, and ensure successful implementation and control.

Course Content:

Unit I: Entrepreneurial Project Planning 12 Lectures

Definition and types of entrepreneurial projects; opportunity identification and screening; feasibility study from an entrepreneur's perspective; project formulation and design; entrepreneurial competencies in project planning; aligning project with business model canvas.

Unit II: Project Scheduling and Resource Planning 12 Lectures

Work Breakdown Structure (WBS); Gantt charts, PERT & CPM in startup contexts; resource estimation for startups – time, materials, people; budgeting and cost control; managing lean startup resources; technology and infrastructure planning.

Unit III: Project Appraisal and Feasibility Analysis 12 Lectures

Market, technical, financial, and environmental appraisal; assessing entrepreneurial risks; break-even and sensitivity analysis; evaluating investment using NPV, IRR, Payback, and PI; role of incubators and accelerators in appraisal.

Unit IV: Project Financing and Institutional Support 12 Lectures

Sources of funding – bootstrapping, angel investors, venture capital, crowdfunding, and bank loans; financial institutions supporting entrepreneurship – SIDBI, MSME, NABARD, Startup India; preparation of business/project reports for funding; public-private partnerships (PPP).

Unit V: Project Implementation, Control, and Exit Strategy 12 Lectures

Monitoring tools – milestone tracking, earned value analysis; project audit and control mechanisms; handling delays, cost overruns, and quality issues; impact assessment; project closure and exit strategy; learnings for future ventures.

Text Books:

1. Chandra, Prasanna – Projects: Planning, Analysis, Selection, Financing, Implementation & Review, McGraw Hill
2. Gido, Jack & Clements, James – Successful Project Management, Cengage Learning
3. Hisrich, R.D., Peters, M.P., & Shepherd, D.A. – *Entrepreneurship*, McGraw Hill

Reference Books:

1. Khanka, S.S. – Entrepreneurial Development, S. Chand
2. Pinto, Jeffrey – Project Management: Achieving Competitive Advantage, Pearson
3. Kuratko, D.F. – *Entrepreneurship: Theory, Process, Practice*, Cengage

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO	Detailed Statement of the CO
CO1	To explain the fundamentals of entrepreneurial project identification and planning.
CO2	To apply scheduling, budgeting, and resource planning tools for entrepreneurial ventures.
CO3	To analyze the technical, market, and financial feasibility of new business projects.
CO4	To evaluate various funding options and prepare viable proposals for entrepreneurial finance.
CO5	To design monitoring systems and exit strategies for startup and small business projects.
CO6	To construct complete project reports integrating planning, appraisal, funding, and control mechanisms.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	3	2	0	3	1	2	2	1	3	3	2	2
CO2	3	2	2	3	0	1	2	1	3	1	2	0	2	3	3
CO3	3	3	1	3	3	1	3	3	3	3	1	3	3	1	3
CO4	3	1	3	2	1	2	1	2	1	0	2	2	1	3	3
CO5	3	3	3	2	1	1	2	2	1	3	3	3	3	3	2
CO6	3	3	3	2	3	1	1	1	3	3	3	2	3	3	2

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

Course code	: BCMDS803 E2			
Course Name	: Design Thinking for Entrepreneurs			
Semester /Year	: VIII 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 introduce students to the principles and practices of design thinking as a human-centered problem-solving approach. It enables aspiring entrepreneurs to identify user needs, generate innovative solutions, and prototype viable products or services by applying design thinking frameworks to real-world business challenges.

Course Content:

Unit I: Fundamentals of Design Thinking **12 Lectures**

Definition, evolution, and significance of design thinking; design vs. traditional problem-solving; characteristics of a design thinker; applications in entrepreneurship and innovation; empathy and user-centered design.

Unit II: Design Thinking Process – Empathize & Define **12 Lectures**

Empathy in the entrepreneurial context; user research techniques – observation, interviews, immersion; defining problem statements and identifying pain points; creating empathy maps and user personas; framing the right challenge.

Unit III: Ideate – Generating Entrepreneurial Solutions **12 Lectures**

Divergent and convergent thinking; brainstorming techniques; SCAMPER, mind mapping, and other ideation tools; idea screening and evaluation; identifying opportunity areas; combining creativity with feasibility.

Unit IV: Prototype and Test **12 Lectures**

Building low-fidelity and high-fidelity prototypes; rapid prototyping tools; user testing and feedback collection; refining ideas based on feedback; iterative design process; minimum viable product (MVP) for startups.

Unit V: Applying Design Thinking to Entrepreneurship **12 Lectures**

Design thinking in business model innovation; case studies of startups using design thinking; integrating design thinking with Lean Startup and Agile methodologies; developing pitch decks and storytelling for investors; ethical and sustainable innovation.

Text Books:

1. Tim Brown – Change by Design: How Design Thinking Creates New Alternatives for Business and Society, Harvard Business Press
2. Jeanne Liedtka & Tim Ogilvie – Designing for Growth: A Design Thinking Toolkit for Managers, Columbia University Press

3. Nigel Cross – *Design Thinking: Understanding How Designers Think and Work*, Bloomsbury

Reference Books:

1. David Kelley & Tom Kelley – *Creative Confidence*, Crown Business
2. Vijay Kumar – *101 Design Methods*, Wiley
3. Roger Martin – *The Design of Business*, Harvard Business Press

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO	Detailed Statement of the CO
CO1	To describe the principles of design thinking and its relevance to entrepreneurship.
CO2	To apply empathy and user research tools to identify real customer problems.
CO3	To analyze the technical, market, and financial feasibility of new business projects.
CO4	To evaluate entrepreneurial challenges using ideation and problem-framing techniques.
CO5	To design minimum viable products and pitch-ready business models using the design thinking approach.
CO6	To develop sustainable, ethical, and user-centric solutions for business and social problems.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	0	1	1	1	3	0	3	3	2	1
CO2	3	2	0	2	0	0	1	3	2	1	3	2	2	1	2
CO3	3	3	1	3	3	1	3	3	3	1	1	3	3	0	3
CO4	3	3	3	3	2	3	2	3	3	0	2	2	3	3	3
CO5	3	3	3	3	0	0	3	3	1	3	2	3	3	3	3
CO6	3	3	3	0	3	1	1	1	2	3	3	3	3	3	1

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

Course code	: BCMDS803 E3			
Course Name	: Women and Youth Entrepreneurship			
Semester /Year	: VIII 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 students with a comprehensive understanding of the role, challenges, and opportunities for women and youth in entrepreneurship. The course aims to inspire, equip, and empower young individuals—especially women—to identify entrepreneurial opportunities, build ventures, and contribute to inclusive and sustainable economic development.

Course Content:

Unit I: Introduction to Women and Youth Entrepreneurship 12 Lectures

Meaning, nature, and scope of women and youth entrepreneurship; role in economic development; key characteristics and traits; motivational factors; contribution to GDP, employment, and innovation; global and Indian perspective.

Unit II: Policy and Institutional Support 12 Lectures

Government policies and initiatives (Start-up India, Stand-Up India, PMEGP, MUDRA, etc.); role of MSME, NABARD, SIDBI, EDII, and NGOs; financial assistance schemes for women and youth; incubation and mentorship programs; international organizations promoting entrepreneurship.

Unit III: Challenges and Barriers 12 Lectures

Gender-specific and youth-specific challenges – social, cultural, economic, and psychological; access to finance, market, and networks; work-life balance; stereotype barriers; strategies to overcome challenges; case studies of successful entrepreneurs.

Unit IV: Opportunity Identification and Business Planning 12 Lectures

Sectoral opportunities for women and youth (fashion, ed-tech, food, e-commerce, green business, etc.); creative and innovative thinking; idea validation; business model canvas; preparation of business plans; role of digital platforms and social media.

Unit V: Sustainability, Social Impact, and Future Trends 12 Lectures

Sustainable and inclusive entrepreneurship; social entrepreneurship models by women and youth; emerging trends – digital entrepreneurship, gig economy, rural entrepreneurship; future of youth and women-led ventures in India and globally.

Text Books:

1. Vasant Desai – Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House
2. C.B. Gupta & N.P. Srinivasan – Entrepreneurship Development, Sultan Chand

3. Hisrich, R.D., Peters, M.P., & Shepherd, D.A. – Entrepreneurship, McGraw Hill

Reference Books:

1. S.S. Khanka – Entrepreneurial Development, S. Chand
2. Jay Mitra – Entrepreneurship, Innovation and Regional Development, Routledge
3. Government Reports: National Policy for Skill Development and Entrepreneurship, Ministry of Skill Development and Entrepreneurship, GoI

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO	Detailed Statement of the CO
CO1	To define the basic concepts, characteristics, and importance of women and youth entrepreneurship.
CO2	To explain the role, scope, and challenges faced by women and youth in entrepreneurial ecosystems.
CO3	To apply entrepreneurial skills and strategies in planning small businesses initiated by women and youth.
CO4	To analyze the social, cultural, and economic factors influencing women and youth entrepreneurship.
CO5	To evaluate various government schemes, policies, and support institutions promoting women and youth entrepreneurs.
CO6	To design a comprehensive business model or plan catering to women and youth-led ventures.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	0	2	0	2	2	1	3	3	2	1
CO2	3	3	1	3	0	0	1	3	2	2	3	2	3	2	3
CO3	3	3	0	3	3	2	3	3	1	0	0	2	3	0	3
CO4	3	3	3	2	0	2	3	2	3	2	3	3	3	3	2
CO5	3	3	3	3	0	0	3	3	1	3	2	3	3	3	3
CO6	3	3	3	0	3	1	1	0	2	3	2	3	3	3	0

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

Course code	: BCMDS804 F1			
Course Name	: Business Valuation and Financial Modeling			
Semester /Year	: VIII Semester			
	L	T	P	C
	3	1	0	4

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

Course Objectives:

The objective of this specialization course is to equip students with in-depth knowledge and practical skills in business valuation and financial modeling techniques. Students will learn to estimate business value using various models, develop integrated financial models using Excel, and apply these tools in real-world contexts such as mergers, acquisitions, startups, and investment decisions.

Course Content:

Unit I: Introduction to Business Valuation

10 Lectures

Meaning, nature, and objectives of business valuation; need for valuation in investment, M&A, litigation, and strategic planning; overview of valuation standards (IVS, IFRS, SEBI guidelines); classification of valuation methods – asset-based, income-based, and market-based approaches; factors affecting business value; introduction to valuation of startups, SMEs, and distressed businesses.

Unit II: Valuation Methods and Techniques

14 Lectures

Detailed study of Discounted Cash Flow (DCF) method – FCFF vs. FCFE; estimation of cost of capital – CAPM and WACC; relative valuation using P/E, EV/EBITDA, P/B, and revenue multiples; comparable company and precedent transaction analysis; valuation of intangibles (brand, goodwill, patents); challenges in data collection, assumptions, and forecasting.

Unit III: Fundamentals of Financial Modeling

10 Lectures

Meaning and purpose of financial modeling; key components and structure of a financial model; Excel tools and functions for modeling (financial functions, data validation, goal seek, conditional formatting); identifying assumptions and drivers; preparing revenue and cost forecasts; error-checking and best practices in model development; documentation and version control.

Unit IV: Building Integrated Financial Models

12 Lectures

Step-by-step construction of an integrated model in Excel; modeling income statement, balance sheet, and cash flow statement; linking schedules – depreciation, working capital, interest, tax, and debt; capital budgeting and capital structure modeling; scenario and sensitivity analysis for decision-making; stress testing and dynamic models.

Unit V: Application in Strategic and Investment Decisions

14 Lectures

Valuation in mergers, acquisitions, and leveraged buyouts (LBO); private equity and venture capital valuation; startup pitch modeling; valuation for fundraising and IPOs; use of models in equity research and strategic planning; real-world case studies (listed/unlisted companies); ethical considerations in valuation and model transparency.

Text Books:

1. Aswath Damodaran – Investment Valuation: Tools and Techniques for Determining the Value of Any Asset, Wiley
2. Koller, T., Goedhart, M., & Wessels, D. – Valuation: Measuring and Managing the Value of Companies, McKinsey & Company, Wiley
3. Paul Pignataro – Financial Modeling and Valuation: A Practical Guide to Investment Banking and Private Equity, Wiley

Reference Books:

1. Simon Benninga – Financial Modeling, MIT Press
2. Prasanna Chandra – Corporate Valuation and Value Creation, McGraw Hill Education
3. Krishna G. Palepu & Paul M. Healy – Business Analysis and Valuation, Cengage Learning
4. Jerald E. Pinto, Elaine Henry, et al. – Equity Asset Valuation, CFA Institute, Wiley

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO	Detailed Statement of the CO
CO1	To define the fundamental concepts, terminologies, and approaches related to business valuation and financial modeling.
CO2	To explain the significance of valuation in investment, mergers, acquisitions, and strategic business decisions.
CO3	To apply various valuation techniques and Excel-based tools to model financial data for business decision-making.
CO4	To analyze business financial statements and projections for estimating firm value under different scenarios.
CO5	To evaluate valuation results by assessing underlying assumptions, risk factors, and market conditions.
CO6	To design comprehensive financial models integrating income statements, balance sheets, and cash flow statements for real-world decision-making.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	3	2	1	0	2	2	3	2	2	3	2	2
CO2	3	3	2	2	3	0	3	2	3	3	2	3	3	1	2
CO3	3	3	2	2	3	1	2	3	1	1	3	0	2	3	3
CO4	3	3	3	3	3	3	2	3	3	1	1	2	3	3	3
CO5	3	3	3	3	2	1	3	1	3	3	2	3	3	3	2
CO6	3	3	3	3	3	2	0	3	2	3	3	3	3	3	3

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

Course code	: BCMDS804 F2			
Course Name	: Financial Decision Analysis			
Semester /Year	: VIII 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 enable students to make effective financial decisions using analytical tools and techniques. It focuses on evaluating long-term and short-term financial decisions related to investment, capital structure, risk, and working capital. The course integrates financial theory with real-life application for better managerial decision-making.

Course Content:

Unit I: Introduction to Financial Decision Making 12 Lectures

Nature and scope of financial decision-making; objectives of financial management; financial decisions – investment, financing, and dividend; time value of money; risk-return trade-off; role of a finance manager in strategic decision-making.

Unit II: Capital Budgeting and Investment Decisions 10 Lectures

Meaning and importance of capital budgeting; techniques: Payback Period, NPV, IRR, Profitability Index, ARR; cash flow estimation; capital rationing; risk analysis in capital budgeting – sensitivity, scenario, and simulation analysis.

Unit III: Financing Decisions and Capital Structure 12 Lectures

Sources of long-term finance; capital structure theories – Net Income, Net Operating Income, Traditional, and Modigliani-Miller (MM); cost of capital – WACC, specific and marginal cost; financial leverage and operating leverage; EBIT-EPS analysis; indifference point.

Unit IV: Working Capital and Short-term Decision Making 14 Lectures

Concept, types, and components of working capital; determinants of working capital; working capital financing; techniques for estimating working capital requirements; cash, inventory, and receivables management; credit policy decision and short-term financing.

Unit V: Risk Analysis, Uncertainty, and Strategic Decisions 12 Lectures

Types of risk in financial decision-making; risk-return analysis; measurement of risk – standard deviation, coefficient of variation, beta; financial distress and decision under uncertainty; use of decision trees; strategic cost management and value-based financial decision-making.

Text Books:

1. I.M. Pandey – Financial Management, Vikas Publishing House

2. Prasanna Chandra – Financial Management: Theory and Practice, McGraw Hill Education

Reference Books:

1. M.Y. Khan & P.K. Jain – Financial Management: Text, Problems, and Cases, McGraw Hill
2. Van Horne, James C. – Financial Management and Policy, Pearson Education
3. Richard A. Brealey, Stewart C. Myers & Franklin Allen – Principles of Corporate Finance, McGraw Hill
4. Eugene F. Brigham & Joel F. Houston – Fundamentals of Financial Management, Cengage Learning

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO	Detailed Statement of the CO
CO1	To recall the key concepts and areas of financial decision-making and time value of money.
CO2	To explain the techniques and significance of investment, financing, and working capital decisions.
CO3	To apply capital budgeting techniques and cost of capital calculations to assess project viability.
CO4	To analyze capital structure scenarios and working capital policies to improve financial performance.
CO5	To evaluate financial alternatives under risk and uncertainty for strategic decisions.
CO6	To design integrated financial strategies for optimal investment and financing decisions.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	2	3	0	0	0	0	0	0	1	3	0	3	1	2
CO2	3	3	3	1	0	0	2	0	0	3	3	0	3	3	3
CO3	3	3	3	0	3	0	3	3	3	0	3	0	3	3	3
CO4	1	1	2	0	2	0	1	2	2	0	2	0	2	3	3
CO5	2	2	3	1	2	0	3	2	2	1	3	1	2	2	1
CO6	0	0	1	2	2	1	3	2	2	0	1	3	1	2	2

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

Course code : BCMDS804 F3				
Course Name : International Banking and Trade Finance				
Semester /Year : VIII Semester				
	L	T	P	C
	3	1	0	4

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

Course Objectives:

To enable students to understand the structure, functions, and regulatory framework of international banking, and to equip them with practical knowledge of trade finance instruments, foreign exchange mechanisms, and international payment systems essential for global business operations.

Course Content:

Unit I: Introduction to International Banking 12 Lectures

Meaning and evolution of international banking; types of international banks; global financial system; role of international banks in trade and economic development; international banking risks (credit, market, operational); offshore banking and international financial centers.

Unit II: Regulatory and Institutional Framework 12 Lectures

International banking regulations – Basel norms I, II, III; Role of IMF, World Bank, BIS, and WTO; regulatory environment for cross-border banking; risk-based supervision; KYC, AML and compliance norms in international banking.

Unit III: Foreign Exchange and Currency Risk Management 12 Lectures

Foreign exchange markets – spot, forward, swap; exchange rate determination; purchasing power parity and interest rate parity; currency convertibility; forex risk exposure – transaction, translation, and economic; hedging tools – forwards, options, swaps.

Unit IV: Trade Finance Instruments and Documentation 12 Lectures

Overview of international trade financing; instruments: letter of credit (LC), bill of exchange, bank guarantee, standby LC; Incoterms; UCP 600; documentation – bill of lading, invoice, packing list, certificate of origin; process of export and import finance.

Unit V: International Payment Systems and Practices 12 Lectures

Modes of international payment – advance payment, open account, documentary collections, and LC; SWIFT system and electronic fund transfers; role of correspondent banks; challenges in cross-border payments; recent trends – fintech in trade finance, blockchain.

Text Books:

1. Paul Einzig – International Banking, Penguin Business

- Justin Paul & Padmalatha Suresh – Management of Banking and Financial Services, Pearson

Reference Books:

- R. M. Srivastava – International Finance, Himalaya Publishing House
- Apte, P.G. – International Financial Management, Tata McGraw Hill
- Madura, Jeff – International Financial Management, Cengage Learning
- ICC Publication No. 600 – Uniform Customs and Practice for Documentary Credits (UCP 600)

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO	Detailed Statement of the CO
CO1	To describe the structure and role of international banking in global trade.
CO2	To explain international regulatory frameworks, institutions, and compliance norms.
CO3	To apply foreign exchange concepts and use tools for currency risk management.
CO4	To interpret trade finance documents and instruments in cross-border transactions.
CO5	To evaluate different international payment systems and practices for trade facilitation.
CO6	To design a basic trade finance solution for an international business transaction.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	1	1	2	2	2	2	3	3	0	2	1	2
CO2	1	1	1	1	1	1	1	1	1	1	1	0	2	1	2
CO3	0	0	0	1	1	1	1	1	1	0	0	1	1	2	1
CO4	1	1	1	0	0	2	2	2	2	1	1	0	1	1	0
CO5	1	1	1	0	0	0	0	0	0	1	1	0	0	1	0
CO6	1	1	1	0	0	0	0	0	0	1	1	0	0	0	0

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

Course code : BCMDS804 A1				
Course Name : International Financial Reporting Standards (IFRS)				
Semester /Year : VIII Semester				
	L	T	P	C
	3	1	0	4

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

Course Objectives:

To familiarize students with the framework, scope, and application of International Financial Reporting Standards (IFRS), and to enable them to interpret, present, and analyze financial statements in compliance with global reporting norms.

Course Content:

Unit I: Introduction to IFRS and Conceptual Framework 12 Lectures

Meaning, need, and evolution of IFRS; objectives and functions of the International Accounting Standards Board (IASB) and IFRS Foundation; benefits and limitations of global accounting standards; conceptual framework for financial reporting – purpose, qualitative characteristics, elements of financial statements; recognition and measurement concepts; overview of IFRS, Ind AS, and Indian GAAP – differences and convergence roadmap.

Unit II: Presentation of Financial Statements and Fair Value Measurement 12 Lectures

Structure and components of financial statements as per IAS 1 – statement of financial position, statement of profit or loss and other comprehensive income, statement of changes in equity, cash flow statement (IAS 7), and notes to accounts; compliance and disclosure requirements; principles of fair value measurement under IFRS 13 – definition, valuation techniques, fair value hierarchy (Levels 1, 2, 3), and related disclosures.

Unit III: Recognition and Measurement of Key Elements 12 Lectures

Recognition, initial and subsequent measurement, and disclosure of assets and liabilities as per key IFRS/IAS standards: Property, Plant, and Equipment (IAS 16), Intangible Assets (IAS 38), Financial Instruments (IFRS 9), Impairment of Assets (IAS 36), and Inventories (IAS 2); overview of amortized cost, fair value through profit or loss (FVTPL), and other comprehensive income (FVTOCI) models under financial instruments.

Unit IV: Leases, Consolidation, and Share-based Payments 12 Lectures

Lease accounting under IFRS 16 – right-of-use assets, lease liabilities, lessee vs. lessor accounting; overview of consolidated financial statements as per IFRS 10 – control, investment entities, and non-controlling interest; accounting for business combinations (IFRS 3); share-based payments under IFRS 2 – equity-settled and cash-settled transactions, measurement and disclosure requirements.

Unit V: Recent Trends and Practical Application**12 Lectures**

IFRS adoption in India – roadmap, challenges, and impact; convergence with Ind AS; IFRS for SMEs; role of accountants and auditors; global practices and case studies; ethical considerations and sustainability reporting (brief overview of IFRS S1/S2).

Text Books:

1. P. Ghosh – IFRS (Latest Edition), Taxmann Publications
2. Deloitte, PwC, EY & KPMG – IFRS Practical Manuals & Guides (Latest Editions)

Reference Books:

1. J.R. Monga – Fundamentals of Corporate Accounting, Mayur Paperbacks
2. Shalini Rajneesh – IFRS: A Practical Approach, McGraw Hill
3. Barry J. Epstein & Eva K. Jermakowicz – IFRS: Interpretation and Application of International Financial Reporting Standards, Wiley

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO	Detailed Statement of the CO
CO1	To state the evolution, need, and framework of IFRS and its global significance.
CO2	To explain the structure and presentation of financial statements in compliance with IFRS.
CO3	To apply IFRS standards for the recognition and measurement of assets, liabilities, and revenues.
CO4	To analyze the accounting treatment of leases, business combinations, and share-based payments.
CO5	To evaluate the challenges and implications of IFRS adoption and convergence with Ind AS.
CO6	To assess the relevance of sustainability reporting and ethical standards under IFRS.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	0	0	0	3	0	0	0	1	0	0	3	3	3
CO2	0	0	2	0	0	0	0	2	0	2	0	0	2	2	0
CO3	0	3	3	0	2	0	0	3	0	0	1	3	3	3	3
CO4	0	3	3	0	3	0	0	3	0	1	3	2	3	3	0
CO5	1	0	0	1	1	1	0	0	1	0	1	0	0	1	1
CO6	0	0	0	0	0	1	1	0	1	0	1	1	0	1	1

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

Course code	: BCMDS804 A2			
Course Name	: Auditing Principles and Practices			
Semester /Year	: VIII Semester			
	L	T	P	C
	3	1	0	4

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

Course Objectives:

This course introduces students to the essential principles and practices of auditing. It aims to develop their understanding of different types of audits, audit planning, and procedures. Students will learn to gather and analyze audit evidence, prepare audit reports, and appreciate the legal and ethical duties of auditors. The course equips students with practical skills to perform audits effectively in business environments.

Course Content:

Unit I: Introduction to Auditing **10 Lectures**

Meaning, objectives, and importance of auditing; difference between auditing and accounting; types of audits – internal, external, statutory, government, and tax audits; basic auditing principles and concepts; qualities and qualifications of an auditor.

Unit II: Audit Planning and Documentation **12 Lectures**

Audit planning and audit program; understanding internal control and internal check systems; vouching and verification of assets and liabilities; audit working papers and documentation; nature and types of audit evidence.

Unit III: Audit Procedures and Techniques **14 Lectures**

Techniques of auditing – observation, inquiry, confirmation, inspection, recalculation; audit sampling and materiality; auditing of cash, purchases, sales, payroll, and fixed assets; detection and prevention of fraud and errors.

Unit IV: Audit Reports and Internal Audit **10 Lectures**

Types and contents of audit reports – clean, qualified, adverse, and disclaimer reports; format and preparation of audit report; objectives, scope, and significance of internal audit; difference between internal and external audit.

Unit V: Legal Framework and Professional Ethics **10 Lectures**

Provisions of the Companies Act related to audit; appointment, removal, and remuneration of auditors; rights, duties, and liabilities of auditors; professional ethics and code of conduct; recent developments and trends in auditing.

Text Books:

1. “Auditing Principles and Practices” by T.N. Tandon, S. Sudharsanam, and S. Sundharabahu
2. “Practical Auditing” by B.N. Tandon
3. “Auditing: Theory and Practice” by Jagdish Prakash

Reference Books:

1. “Auditing and Assurance” by Alvin A. Arens, Randal J. Elder, Mark S. Beasley
2. “Principles and Practice of Auditing” by R.G. Saxena

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO	Detailed Statement of the CO
CO1	To recognize fundamental concepts, objectives, and types of auditing.
CO2	To design an audit plan applying auditing techniques and evaluating internal controls.
CO3	To execute audit procedures to examine financial records.
CO4	To investigate audit evidence for errors and fraud.
CO5	To assess legal provisions, rights, duties, and ethical responsibilities of auditors.
CO6	To compose audit reports based on audit findings.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	0	0	0	0	0	0	3	3	0	3	3	0
CO2	0	3	0	3	3	0	0	3	0	3	3	0	3	0	3
CO3	0	2	2	2	2	0	0	2	0	2	2	0	2	0	2
CO4	0	1	0	0	1	1	0	1	1	1	0	0	1	1	1
CO5	0	0	0	0	0	3	3	3	0	3	3	0	0	3	0
CO6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Course code	: BCMDS803 A3			
Course Name	: Computerized Accounting with Tally			
Semester /Year	: VIII Semester			
	L	T	P	C
	3	1	0	4

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

Course Objectives:

This course aims to familiarize students with computerized accounting using Tally ERP software. It focuses on enabling students to record, process, and manage financial transactions efficiently through practical exposure to Tally. Students will learn to generate various financial reports and understand how computerized accounting improves accuracy, saves time, and supports decision-making in finance and business.

Course Content:

Unit I: Introduction to Computerized Accounting and Tally ERP 12 Lectures

Basics of computerized accounting; overview of Tally ERP – installation, interface, and navigation; company creation and configuration; creating ledgers, groups, and voucher types; recording purchase, sales, receipts, and payment transactions.

Unit II: Inventory and Accounting Vouchers in Tally 12 Lectures

Managing stock groups, stock items, and units of measure; recording accounting and inventory vouchers; bank reconciliation and cheque management; basics of payroll processing; generating financial statements such as Profit & Loss Account and Balance Sheet.

Unit III: Advanced Features and Reporting in Tally 10 Lectures

Cost centers and cost categories; budgeting and control; GST entries and tax reporting; configuring and generating management information system (MIS) reports; backup, restore, and data security.

Unit IV: Practical Applications of Tally in Finance 10 Lectures

Handling accounting transactions for small and medium enterprises; preparation of financial reports for decision making; practical exercises in error detection and correction; integration of Tally with business processes.

Unit V: Case Studies and Project Work 10 Lectures

Real-life case studies demonstrating Tally in finance and accounting; hands-on project on end-to-end accounting cycle using Tally; presentation and submission of project report.

Text Books:

1. “Computerized Accounting with Tally ERP 9” by K.K. Nair, Latest Edition, Publisher: Sultan Chand & Sons.

Reference Books:

1. “Practical Tally ERP 9” by V. K. Jain, S. Chand Publishing
2. “Financial Accounting and Tally ERP 9” by P.C. Tulsian, Tata McGraw Hill
3. “Accounting with Tally ERP 9” by Ashok Banerjee, Taxmann Publications

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO	Detailed Statement of the CO
CO1	To identify key features and components of computerized accounting using Tally.
CO2	To demonstrate the process of creating companies, ledgers, and vouchers in Tally.
CO3	To operate Tally software for recording and managing financial transactions.
CO4	To analyze inventory, payroll, and taxation data within Tally.
CO5	To evaluate financial reports generated through Tally for effective decision making.
CO6	To prepare comprehensive financial statements and audit-ready reports using Tally.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	0	0	3	0	3	3	0	3	3	0
CO2	3	0	3	3	3	0	0	3	0	3	3	0	3	0	3
CO3	0	3	3	3	3	3	0	3	3	3	3	0	3	3	3
CO4	0	3	0	3	3	3	0	3	3	3	3	0	0	3	3
CO5	0	3	0	3	3	3	0	3	0	3	3	0	3	0	3
CO6	0	2	0	2	2	2	0	2	0	2	2	0	2	2	2

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. Professional English

Course code :				
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 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

Reference Books:

1. Daniel Jones: English Pronouncing Dictionary
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	3	0	0	3	0	0	0	0	0	0	0	0	3	0	3
CO2	0	2	0	0	0	0	0	0	0	2	0	0	2	0	2
CO3	0	0	3	3	0	0	0	0	0	0	0	0	3	0	3
CO4	0	0	0	0	2	0	0	2	0	0	0	0	0	0	2
CO5	0	0	0	0	0	2	2	0	0	0	0	0	2	0	2
CO6	0	0	0	0	0	0	0	0	1	0	0	1	1	0	1

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

Course code	:				
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	0	1	1	3	1	0	0	2	0	2	3
CO2	1	0	0	0	0	0	0	3	0	0	0	2	2	0	3
CO3	1	1	1	1	0	1	1	3	1	0	0	0	0	2	3
CO4	1	1	0	1	0	1	0	3	0	0	0	2	1	0	3
CO5	1	0	0	1	0	0	1	3	1	0	0	2	0	2	3
CO6	0	1	1	0	0	1	0	0	1	0	0	2	0	1	0

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

Course code :				
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 textbook of English Phonetics for Indian students by Bala Subhramaniam, Macmillan
4. Norman Lewis: Word Power Made Easy

Reference Books:

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	3	0	0	0	0	0	0	0	0	3	0	0	3	0	0
CO2	0	1	0	1	0	0	0	0	0	0	0	0	1	0	0
CO3	0	0	0	3	0	0	0	0	3	0	0	0	0	0	3
CO4	0	0	0	2	2	0	0	0	0	0	0	0	0	0	2
CO5	1	0	1	0	0	0	0	0	0	0	0	0	1	0	0
CO6	1	0	0	0	0	1	0	0	1	0	0	0	1	0	1

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

Course code :				
Course Name : Professional English				
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 enhance learner's communication skills for professional and academic purposes.

Unit 1: Fundamentals of Professional Communication **12 Lectures**

Introduction to Professional English, Importance of communication in workplace, Types of Communication- Verbal, Non verbal, Written, Visual, Barriers to effective communication, Principles of effective communication.

Unit 2: Reading and Interpretation **12 Lecture**

Techniques of effective reading: Skimming and Scanning, Reading Comprehension, Summarising and Paraphrasing, Analysing articles, reports and case studies.

Unit 3: Business and Workplace Writing **12 Lecture**

Formal email writing, Circulars, memos and notices, Letter Writing, Resume and Cover letters, Meeting documentation- agenda, minutes.

Unit 4: Listening and Speaking **12 Lecture**

Listening for information and note making, Telephone and virtual meeting etiquette, Making presentations, Group discussion skills, Interview techniques and mock interviews.

Unit 5- Professional and Soft Skills **12 Lecture**

Time management and Stress management, leadership and team collaboration, Ethics and Etiquette at the workplace, Conflict resolution and Problem solving.

Text Books:

1. "Business Communication: Building Critical Skills" by Kitty Locker and Stephen Kaczmarek — McGraw Hill Education.
2. "Effective Communication Skills" by M. T. H. Raju and S. Sudha — Pearson India.

Reference Books:

1. Business Correspondence and Report Writing" by R.C. Sharma and Krishna Mohan — Tata McGraw Hill
2. "Professional Communication" by Aruna Koneru — McGraw Hill Education
3. "Communication Skills" by Sanjay Kumar and Pushp Lata — Oxford University Press
4. "The Art of Public Speaking" by Dale Carnegie — Simon & Schuster.

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO	Detailed Statement of the CO
CO1	To understand fundamentals of professional communication and its role in the workplace.
CO2	To apply effective reading and interpretation techniques to analyze business documents.
CO3	To develop skills for effective business and workplace writing, including emails, letters, and meeting documents.
CO4	To enhance listening and speaking skills for professional contexts such as meetings, presentations, and interviews.
CO5	To cultivate professional soft skills including time management, leadership, ethics, and conflict resolution.
CO6	To demonstrate effective professional communication through presentations, group discussions, and interviews in workplace settings.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	0	0	3	0	3	0	3	0	3	0	0	3	0	3
CO2	3	3	3	0	3	0	0	0	3	0	0	3	3	3	0
CO3	3	0	0	3	3	0	3	3	0	3	3	0	0	3	3
CO4	3	0	0	3	3	3	0	3	3	3	0	0	3	0	3
CO5	2	0	0	2	2	2	2	2	2	0	0	0	2	2	2
CO6	1	0	0	1	1	1	0	1	1	1	1	1	0	0	1

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

Pool of courses for Skill Enhancement Courses

- 1. Disaster Management**
- 2. Ms-Excel**
- 3. Tally**
- 4. E-Commerce**

Course code	:			
Course Name	: Disaster Management			
Semester /Year	:			
	L	T	P	C
	2	0	0	2

Course Objectives:

This course introduces disaster types, impacts, preparedness, mitigation strategies, and business continuity with focus on sustainability and responsibility.

Course Content:**Unit I: Introduction to Disaster Management****6 Lectures**

Definition and Types of Disasters: Natural and Man-made, Causes and Effects of Disasters, Disaster Management Cycle: Mitigation, Preparedness, Response, Recovery, Impact of Disasters on Society and Economy, Relationship Between Disasters and Development, Case Examples of Recent Disasters.

Unit II: Natural Disasters**6 Lectures**

Earthquakes, Floods, Cyclones, Droughts, Landslides, Tsunamis: Causes, Impact, and Distribution, Case Studies of Major Natural Disasters in India, Vulnerability and Risk Assessment, Early Warning Systems and Community Awareness.

Unit III: Man-made Disasters**6 Lectures**

Industrial Accidents, Fires, Chemical and Nuclear Hazards, Epidemics, Terrorism, Urban Flooding and Environmental Degradation, Business Risks and Disaster Insurance, Case Examples of Industrial and Urban Disasters.

Unit IV: Institutional Framework and Policy Measures**6 Lectures**

Disaster Management Act 2005, Role and Functions of NDMA, SDMA, NDRF, Role of NGOs, UN Agencies, and Local Bodies, Community-Based Disaster Risk Reduction, Policy Initiatives for Disaster Mitigation and Preparedness.

Unit V: Business Continuity and Technology in Disaster Management**6 Lectures**

Risk Assessment and Business Continuity Planning (BCP), Use of IT, GIS, Remote Sensing in Disaster Mitigation, Corporate Social Responsibility (CSR) in Disaster Management, Role of Sustainable Development and Ethical Responsibility in Building Disaster-Resilient Businesses.

Text Books:

1. Goel, S.L. (2006). Encyclopaedia of Disaster Management (Vol. I to III). Deep & Deep Publications, New Delhi.
2. Sharma, V.K. (2001). Disaster Management. National Centre for Disaster Management, IIPA, New Delhi.

3. Gupta, H.K. (2003). Disaster Management. University Press (India) Pvt. Ltd.

Reference Books:

1. Alexander, David. (2002). Principles of Emergency Planning and Management. Oxford University Press.
2. Coppola, Damon P. (2011). Introduction to International Disaster Management (2nd Edition). Butterworth-Heinemann.
3. Singh, R.B. (2008). Disaster Management: Future Challenges and Opportunities. Rawat 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 define key concepts, classifications, and causes of natural and man-made disasters.
CO2	To identify disaster risks, vulnerabilities, and their socio-economic impacts on communities and businesses.
CO3	To describe the phases of the disaster management cycle including mitigation, preparedness, response, and recovery.
CO4	To explain the institutional frameworks, policies, and roles of agencies involved in disaster management.
CO5	To analyze disaster preparedness strategies and their application in business continuity planning.
CO6	To apply modern tools and corporate social responsibility principles to disaster risk reduction and sustainable development.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	1	1	3	0	0	0	2	1	1	0	3	2	2
CO2	3	3	3	1	3	0	0	1	1	1	1	0	3	1	3
CO3	1	3	3	1	3	0	0	1	0	0	0	0	3	3	3
CO4	0	3	3	0	3	0	0	0	0	0	0	0	3	1	3
CO5	0	3	3	0	3	0	0	0	0	0	0	0	2	1	2
CO6	0	3	1	0	1	0	2	1	0	2	1	2	2	1	1

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

Course code	:			
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 I: Introduction to Microsoft Excel

6 Lecture

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 II: Formatting and Managing Worksheets

6 Lectures

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: Formulas and Functions

6 Lectures

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: Advanced Formulas and Functions

6 Lectures

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

Unit 5: Visualization and Charting

6 Lectures

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	2	1	0	1	2	0	1	0	0	2	0	0	3	0	1
CO2	3	1	0	1	3	0	0	0	3	1	0	0	3	0	1
CO3	1	0	2	0	2	0	0	0	0	1	0	0	1	2	0
CO4	1	0	2	0	1	0	0	0	1	0	0	0	2	0	0
CO5	2	0	3	0	3	0	0	0	1	0	0	0	0	2	1
CO6	1	0	0	1	1	0	1	0	0	1	1	0	0	0	1

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

Course code	:			
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: Introduction

6 Lectures

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

Unit II: Planning Online-Business

6 Lectures

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 III: Technology for Online-Business

6 Lectures

Internet, IT Infrastructure, Middleware, contents: Text and Integrating E-business applications

Unit IV: Mechanism of making payment through internet

6 Lectures

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

Unit V: Applications in E-Commerce

6 Lectures

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	3	3	3	3	3	0	3	0	0	0	0	0	3	3	0
CO2	1	1	0	0	1	0	1	0	1	1	0	0	0	0	1
CO3	0	1	1	1	1	0	0	0	0	0	0	0	0	1	1
CO4	0	1	1	1	0	0	0	0	0	1	0	0	0	1	0
CO5	0	1	0	0	0	0	0	1	0	0	1	1	0	1	1
CO6	1	1	0	0	1	0	1	0	1	0	0	1	1	0	1

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

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

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

Course Objectives:

To equip students with application Tally ERP.

Course Content:

Unit I: Basics of Accounting 6 Lectures

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

Unit II: Fundamentals of Tally ERP 9 6 Lectures

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: Inventory in Tally ERP 9 6 Lectures

Concepts related to stock groups, stock items, stock categories, units of measure, creating inventory masters for national traders etc.

Unit IV: Voucher Entry in Tally ERP 9 6 Lectures

Concepts related to invoicing, inventory vouchers, and accounting vouchers.

Unit V: Technological Advantages in Tally 6 Lectures

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
CO1	To understand the fundamental concept of Tally.
CO2	To understand and apply the basic principles of accounting.
CO3	To identify the key components of Tally.
CO4	To enable the students to record the business transactions.
CO5	To manage the accounts information for an organization using the popular Tally Business Accounting Software
CO6	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	0	0	2	3	0	0	0	0	0	0	0	1	1	1
CO2	3	3	2	0	0	0	0	0	0	0	0	0	3	3	3
CO3	3	2	0	2	2	0	0	0	0	0	1	0	3	2	1
CO4	0	3	2	0	1	1	0	0	0	1	1	0	3	1	2
CO5	1	3	3	1	3	3	3	3	2	0	0	3	3	3	3
CO6	2	3	0	1	2	0	0	0	3	1	1	0	3	3	2

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 :				
Course Name : Personal Finance and Planning				
Semester /Year :				
	L	T	P	C
	3	1	0	4

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 I: Introduction to Financial Planning:

10 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 II: Investment Planning:

12 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 III: Personal Tax Planning:

10 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 IV: Insurance Planning:

12 Lectures

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

Unit V: Retirement Benefits Planning:

10 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	3	3	3	0	0	3	3	0	0	3	3	0	3	3	3
CO2	1	1	1	0	0	0	0	0	0	1	1	0	1	1	1
CO3	1	1	1	1	1	0	0	1	1	1	1	1	1	1	1
CO4	1	1	1	1	1	0	0	1	1	1	1	1	1	1	1
CO5	0	0	0	0	0	1	1	1	1	1	1	0	1	1	1
CO6	1	1	1	1	1	0	0	1	1	1	0	1	2	0	2

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

Course code	:			
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 I: 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 II: Computation of Income under different heads-1

12 Lectures

Income from Salaries; Income from house property

Unit III: Computation of Income under different heads-2

12 Lectures

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

Unit IV: 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

C0	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	0	0	0	0	0	0	2	2	0	2	2	3
CO2	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0
CO3	2	2	2	0	0	0	0	0	0	1	1	0	1	1	2
CO4	1	1	1	0	0	0	0	0	0	0	0	0	0	0	1
CO5	2	2	2	2	2	0	0	3	3	2	2	0	2	2	2
CO6	2	2	2	2	2	2	2	0	0	1	1	2	1	1	2

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

Course code	:			
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: Introduction

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: Business Ethics Concepts

12 Lectures

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

Unit III: Governance of Business Entities

12 Lectures

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

Unit IV: Corporate Frauds

12 Lectures

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: Recent Issues and Challenges

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

1. Mallin, Christine A. Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
2. Rani, Geeta D., and Mishra, R.K. Corporate Governance- Theory and Practice, Excel Books, New Delhi.

Reference Books:

1. Crane & Matten (2020). Business Ethics. Oxford University Press.
2. Monks, Robert A.G. and Minow, Nell, Corporate Governance, Wiley.
3. Reddy, Nanda Kishore and Ajmera, Santosh, Ethics, Integrity and Aptitude, McGraw-Hill Education.
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	2	2	0	0	1	0	0	0	0	0	0	3	0	1
CO2	1	1	1	0	1	1	2	1	1	0	0	0	2	0	0
CO3	2	2	2	0	0	3	2	0	0	0	0	1	2	0	1
CO4	3	3	3	0	1	0	3	3	3	3	3	3	3	3	0
CO5	0	0	0	2	2	3	1	3	3	1	1	2	3	1	2
CO6	0	0	0	1	0	2	2	0	0	0	0	1	2	0	1

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

Course code	:			
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 I: Introduction 12 Lectures

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 II: Individual Learning and Development 12 Lectures

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 III: Developing Learning Environment 10 Lectures

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 IV: Development Methodologies 10 Lectures

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 V: Guidance and Counseling Guidance 12 Lectures

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:

1. A.K. Narayana Rao (2002) Guidance and counselling, APH Publishing Corporation, New Delhi.
2. Bernard, H.W. & Fullner, D.W. (1987); Principles of Guidance, A Basic Text (Indian Education), New Delhi: Allied publishers Pvt.Ltd.,

3. Carson, B. (2021). L&D's Playbook for the Digital Age. United States: American Society for Training & Development.
4. Clifford, J., Thorpe, S. (2007). Workplace Learning and Development: Delivering Competitive Advantage for Your organisation. United Kingdom: Kogan Page.

Reference Books:

1. Mishra, R.C. (2005); Guidance & Counselling (2 vols); New Delhi: APH, Publishing Cooperation.
2. Parry-Slater, M. (2021). The Learning and Development Handbook: A Learning Practitioner's Toolkit. India: Kogan Page.
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	1	1	1	2	2	0	0	0	0	0	0	0	2	0	0
CO2	3	3	3	3	3	3	3	3	3	0	0	2	3	0	0
CO3	2	2	2	2	2	1	1	2	2	0	0	3	3	0	3
CO4	0	0	0	2	2	0	0	0	0	0	0	0	2	0	0
CO5	1	1	1	0	0	3	3	3	3	0	0	0	3	0	0
CO6	0	0	0	2	2	1	1	0	0	0	0	0	2	0	0

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