

Curriculum and Credit Frame-work
(as per Learning Outcomes based Curriculum Framework (LOCF)
& NEP 2020)

for

Under-Graduate Programme

BACHELOR OF COMMERCE (B.COM)
(To be effective from the Academic Session 2024-25)



Department of Commerce

GURUGRAM UNIVERSITY, GURUGRAM

(A State Govt. University Established Under Haryana Act 17 of 2017)

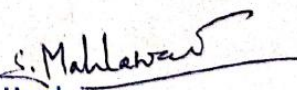

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1. Background

As long as people have existed, there has been trade. All throughout the world, business has been practiced since antiquity, but as global economies have evolved over time, so has the nature of commerce. As a result, it is now an integral part of everyone's life. Human desires are limitless and are growing in number as society and the economy improve. Due to the fact that it includes business, professions, and employment, commerce has the power to meet our requirements and give society and individuals a better quality of life. Because it deals with several human activities including marketing, banking, transportation, management, investments, etc., commerce has a wider reach than any other topic. Since globalization has brought many nations closer together, trade and commerce are essential for resource sharing, mutual progress, updated knowledge, etc. The Indian government's "Ease of Doing", "Atma Nirbhar Bharat", "Startups," and "Digital India" policies have promoted new entrepreneurship in India in the twenty-first century. One of the economies in the world with the quickest growth rates is India. It would speed up trade and commerce activities if India's GDP were to grow to \$5 trillion in the near future. Because of this, understanding about commerce has become essential, regardless of whether it is used in science, engineering, or IT. It cultivates the information and abilities needed for pursuing a variety of employment opportunities. Students learn about a variety of subjects, including finance, marketing, management, accounting, advertising, law, and others, which will help them whether they pursue higher education, get work, or launch their own business. As a result, business and human life are essential to trade.

1.1 About the Programme: Bachelor of Commerce

The B.Com programme as aligned with the principles of the New Education Policy 2020 envisions a transformative educational experience to create a future-ready education ecosystem that prepares students for the opportunities and challenges of the 21st century. This elaborative vision for the B.Com programme, in line with the NEP 2020, encompasses the key elements of holistic development, flexible interdisciplinary curriculum, skill development, employability, research and innovation, lifelong learning and continuous professional development.

The B.Com programme aims to foster holistic development by providing students with a well-rounded education that emphasizes not only academic excellence but also the development of essential life skills, critical thinking abilities, and socio-emotional competencies. Through a multifaceted approach, students will engage in experiential learning and collaborative projects that will nurture their overall growth and well-being. The B.Com curriculum offers a wide range of papers that provides opportunity to students to explore diverse areas of study such as data analytics, business laws, entrepreneurship, financial literacy, sustainability, and digital commerce, thus gaining a comprehensive understanding of contemporary business practices and emerging trends.

The programme will prioritize the development of skills and competencies that are essential for employability and lifelong learning. It ensures that in addition to academic knowledge, students will acquire practical skills such as communication, problem-solving, digital literacy, financial literacy, and entrepreneurship. Through internships, industry projects, and apprenticeships, students will gain hands-on experience and industry exposure, enhancing their employability and readiness for the workforce. The B.Com programme will encourage a culture of research and innovation through research-oriented projects that will engage students in original research and explore innovative solutions to real-world challenges facing the business community. This programme will empower the students to thrive in a dynamic business environment, contribute meaningfully to society, and lead fulfilling lives as responsible citizens and lifelong learners.

2. Programme Educational Objectives

After completion of the B.Com.(Bachelor of Commerce) programme of Gurugram University, the graduates will be able :-

1. **PEO 1:** To know the concepts of Accounting, Finance, Auditing, taxation, Marketing , HR, Entrepreneurship, International Business and the other areas of Commerce.
2. **PEO 2:** To analyze financial statements and further apply the concepts to interpret organizational efficiency and have better business decision- making.
3. **PEO 3:** To exhibit the knowledge of entrepreneurial qualities while exploring the entrepreneurial opportunities and understand the processes and functions involved in the entrepreneurial space like funding, sustainability, venture planning, etc
4. **PEO 4:** To achieve professional growth by applying analytical and research skills in order to identify and resolve problems in complex business environment.
5. **PEO 5:** To Analyze and evaluate ethical problems that occur at all levels of business decision making.
6. **PEO 6:** To have successful career either as an entrepreneur or in public/private organizations in the field of Accounting/Banking/Finance and other related fields.
7. **PEO 7:** To serve in a responsible leadership role by collaborating with diverse people across different areas and demonstrating a sense of responsibility and commitment.

3. Programme Outcomes

B. Com programme aims at inculcating various subject specific skills and generic skills like mind management, creativity, and advancement of competencies in diverse fields of Commerce and Business. The programme helps a student in building a concrete footing for advanced studies, employment, and good citizenship. Students pursuing this programme will be equipped to the world of work, particularly, work of the future. The programme will also empower the students to frame the business problems and offer innovative solutions thus, molding them into future visionaries, management leaders that are compassionate yet efficient.

Programme Outcomes of B.Com Following Revised Bloom's Taxonomy:

On completing B.Com Programme, the students shall be able to realize following programme outcomes:

	Programme Outcomes	Bloom's Taxonomy Level
PO1	Thorough grounding in fundamentals of Accountancy, Commerce, Management, Finance, Economics and Computers.	I (Knowledge with remembrance)
PO2	Demonstrate understanding of foundational concepts and principles in commerce, management, and business.	II (Understanding)
PO3	Interpret and apply theoretical knowledge to analyze business data and solve practical problems.	III (Comprehension and Application)
PO4	Critically analyze business strategies, financial reports, and market trends to make informed decisions.	IV (Analysis)
PO5	Recognize ethical dilemmas and demonstrate ethical decision-making in business contexts.	V (Evaluation)
PO6	Integrate information from various sources to develop innovative business solutions and strategies.	VI (Synthesis and Creation)

4. Programme Specific Outcomes

The programme aims to prepare students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations. The Programme offers a deep dive into various facets of commerce and business. Through this programme, students will be able to blend the theoretical concepts with practice, furthering students with a better skill set and a fresh perspective. This programme will be able to give insights to the students of the day to day commercial procedures for becoming good leaders and assets for an organization.

PSO1	Management Proficiency: To instill in students the basic knowledge and fundamentals of commerce and business which would be beneficial for them to comprehend, analyze and evaluate the current economic/business scenario of the country and the world at large.
PSO2	Leadership: To serve in a responsible leadership role by collaborating with diverse workforce across different areas and working professionally, effectively in teams while demonstrating a sense of responsibility and commitment towards public in general.
PSO3	Entrepreneurship: To foster the entrepreneurial qualities and develop the skills and expertise of exploring entrepreneurial opportunities and further effectively managing resources to drive business growth as well as competitive advantage.

5. Qualification Descriptors

B.Com Programme is offered by Gurugram University to earn the Graduate degree after 12th Class. It is aimed at teaching the concepts, practices and skills which are very much essential to command the knowledge in the field of commerce and industry in contemporary business world.

6. Course Outcomes and Mapping Matrix

- Each Course of the Bachelor of Commerce Programme results in a few Course/Learning Outcomes(COs) which are broadly mapped or associated with POs as well as PSOs.
- Mapping is a process of representing the correlation between COs and POs, COs and PSO in a scale of 1 to 3 which is as follows:

Scale of Mapping between COs and POs & COs and PSOs

Scale 1	If the contents of the course have a low correlation (less than 50 %) with the particular Programme Outcomes and particular Programme Specific Outcomes.
Scale 2	If the contents of the course have a medium correlation (50%-70%) with the particular Programme Outcomes and Programme Specific Outcomes.
Scale 3	If the contents of the course have a strong correlation (more than 70%) with the particular Programme Outcomes and Programme Specific Outcomes.

7. Scheme of B.Com Programme

(Scheme UG A4: Undergraduate Programme (Interdisciplinary))

Semester 1

Course Code	Course Title	Course ID	L	T	P	L	T	P	Total Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
Core Course(s)														
244101	Business Organization and Management	240/COM/CC101	3	1	-	3	1	-	4	30	70	-	-	100
244102	Financial Accounting	240/COM/CC102	3	-	2	3	-	1	4	25	50	05	20	100
244103	Business Environment	240/COM/CC103	3	1	-	3	1	-	4	30	70	-	-	100
Minor/ Vocational Course(s)														
	Select one from Pool		1	1	-	1	1	-	2	15	35	-	-	50
			1	1	-	1	1	-	2	15	35	-	-	50
Multidisciplinary Course(s)														
	Select one from Pool		2	1	-	2	1	-	3	25	50	-	-	75
Ability Enhancement Course(s)														
	Select one from Pool								2					50
									2					50
									2					50
Skill Enhancement Course(s)														

	Select one from Pool		2	1	-	2	1	-	3	25	50	-	-	75
			2	-	2	2	-	1	3	15	35	5	20	75
Value-added Course(s)														
	Select one from Pool		2	-	-	2	-	-	2	15	35	-	-	50
			2	-	-	2	-	-	2	15	35	-	-	50
Total Credits									24					600

Note: L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum End Semester examination

Semester 2

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
Core Course(s)														
244201	Business Laws	240/COM/CC201	3	1	-	3	1	-	4	30	70	-	-	100
244202	Introduction to Cost Accounting	240/COM/CC202	3	-	2	3	-	1	4	25	50	05	20	100
244203	Quantitative Techniques for Business-I	240/COM/CC203	3	-	2	3	-	1	4	25	50	05	20	100
Minor/ Vocational Course(s)														
	Select one from Pool		1	1	-	1	1	-	2	15	35	-	-	50
			1	1	-	1	1	-	2	15	35	-	-	50
Multidisciplinary Course(s)														
	Select One from Pool		2	1	-	2	1	-	3	25	50	-	-	75
Ability Enhancement Course(s)														
	Select One from Pool								2					50
									2					50
									2					50
Skill Enhancement Course(s)														
	Select One from Pool		2	-	2	2	-	1	3	15	35	5	20	75
			2	1	-	2	1	-	3	25	50	-	-	75
Value-added Course(s)														
	Select one from Pool		2	-	-	2	-	-	2	15	35	-	-	50
			2	-	-	2	-	-	2	15	35	-	-	50

Total Credits									24					600

Note:

- **L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum End Semester examination.**
- **After successfully completing 1st Year, if a Student is exiting the programme after second semester and securing 52 credits including 4 credits of summer internship, will be awarded UG Certificate in the Commerce.**
- **The Summer Internship Report of 4 Credits and 4-6 weeks duration shall be submitted by the candidates in the manner as specified by the department and as per scheme of the Programme.**

Semester 3

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS					
			(Hrs)			Credits				TI	TE	PI	PE	Total	
Core Course(s)															
244301	Corporate Accountin g	240/COM /CC301	3	-	2	3	-	1	4	25	50	05	20	100	
244302	Corporate Laws	240/COM /CC302	3	1	-	3	1	-	4	30	70	-	-	100	
244303	Quantitati ve Techniqu es for Business -II	240/COM /CC303	2	-	2	2	-	1	3	15	35	05	20	75	
Minor/ Vocational Course(s)															
	Select one from Pool		2	-	4	2	-	2	4	15	35	15	35	100	
			2	-	4	2	-	2	4	15	35	15	35	100	
Multidisciplinary Course(s)															
	Select one from Pool		2	1	-	2	1	-	3	25	50	-	-	75	
Ability Enhancement Course(s)															
	Select one from Pool								2					50	
										2					50
										2					50
Total Credi ts									20					500	

Note: L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum End Semester examination

Semester 4

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
Core Course(s)														
244401	Advanced Corporate Accountin g	240/COM /CC401	3	-	2	3	-	1	4	25	50	05	20	100
244402	Investment Analysis	240/COM /CC402	3	-	2	3	-	1	4	25	50	05	20	100
244403	Business Analysis	240/COM /CC403	3	-	2	3	-	1	4	25	50	05	20	100
Minor/ Vocational Course(s)														
	Select one from Pool		3	1	-	3	1	-	4	30	70	-	-	100
Ability Enhancement Course(s)														
	Select one from Pool								2					50
									2					50
									2					50
Value-added Course(s)														
	Select one from Pool		2	-	-	2	-	-	2	15	35	-	-	50
Total Credits									20					500

Note:

- L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum End Semester examination
- After successfully completing 2nd Year, if a student is exiting the programme after fourth semester, securing 92 credits including 4 credits of summer internship, will be awarded UG Diploma in the Commerce.
- The Summer Internship Report of 4 Credits and 4-6 weeks duration shall be submitted by the candidates in the manner as specified by the department and as per scheme of the Programme

Semester 5

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
Core Course(s)														
244501	Income Tax Law-I	240/COM/CC501	3	-	2	3	-	1	4	25	50	05	20	100
244502	Cost Analysis & Control	240/COM/CC502	3	-	2	3	-	1	4	25	50	05	20	100
244503	International Business	240/COM/CC503	3	1	-	3	1	-	4	30	70	-	-	100
Minor/ Vocational Course(s)														
	Select one from Pool		3	-	2	3	-	1	4	25	50	05	20	100
Skill Enhancement Course(s)														
	Internship		-	-	-	-	-	4	4	-	-	30	70	100
Total Credits									20					500

Note:

- L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum End Semester examination
- Four credits of internship earned by a student during summer internship after 2nd semester or 4th semester will be counted in 5th semester of a student who pursue 3 year UG programme without taking exit option.
- Summer Internship Report Internal evaluation of 30 marks will be done by Internal Guide /Mentor and 70 marks will be based on External viva-voce.

Semester 6

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
Core Course(s)														
244601	Income Tax Law-II	240/COM/CC601	3	-	2	3	-	1	4	25	50	05	20	100
244602	Financial Management	240/COM/CC602	3	-	2	3	-	1	4	25	50	05	20	100
244603	Auditing and Professional Ethics	240/COM/CC603	2	1	-	2	1	-	3	25	50	-	-	75
Minor/ Vocational Course(s)														
	Select one from Pool		2	-	4	2	-	2	4	15	35	15	35	100
			2	-	4	2	-	2	4	15	35	15	35	100
	Select one from Pool		3	-	2	3	-	1	4	25	50	5	20	100
			3	-	2	3	-	1	4	25	50	5	20	100
Skill Enhancement Course(s)														
	Select one from Pool		2	-	2	2	-	1	3	15	35	5	20	75
			2	-	2	2	-	1	3	15	35	5	20	75
Total Credits									22					550

Note:

- L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum End Semester examination
- After successfully completing 3 Years, if a Student is exiting the programme after sixth semester and securing 130 credits including 4 credits of summer internship, will be awarded Bachelor /UG Degree in the Commerce.

Semester 7

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
Core Course(s)														
244701	Advanced Business Analysis	240/COM/CC701H	3	-	2	3	-	1	4	25	50	05	20	100
244702	Strategic Management	240/COM/CC702H	3	1	-	3	1	-	4	30	70	-	-	100
244703	Financial Markets and Institutions	240/COM/CC703H	3	-	2	3	-	1	4	25	50	05	20	100
244704	Accounting Standards & Financial Reporting	240/COM/CC704H	3	1	-	3	1	-	4	30	70	-	-	100
Minor/ Vocational Course(s)														
	Select one from Pool		2	-	4	2	-	2	4	15	35	15	35	100
			2	-	4	2	-	2	4	15	35	15	35	100
Total Credits									20					500

Note:

- L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum End Semester examination.

Semester-8 (4 year UG Honours)

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
Core Course(s)														
244801	Corporate Tax	240/COM/CC801H	3	-	2	3	-	1	4	25	50	05	20	100
244802	Business Research Methods	240/COM/CC802H	3	-	2	3	-	1	4	25	50	05	20	100

244803	Project Planning and Management	240/COM/CC803H	3	-	2	3	-	1	4	25	50	05	20	100
244804	Fundamentals of Operations Research	240/COM/CC804H	3	-	2	3	-	1	4	25	50	05	20	100
Minor/ Vocational Course(s)														
	Select one from Pool		3	1	-	3	1	-	4	30	70	-	-	100
Skill Enhancement Course(s)														
	Field Training		-	-	-	-	-	4	4	-	-	30	70	100
Total Credits									24					600

Note:

- L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum End Semester examination
- After successful completion of the courses prescribed in the four academic years of Honours Programme securing 174 Credits will be awarded Bachelor of Commerce Honours degree.
- Honours students not undertaking research will do 3 courses for 12 credits in lieu of a research project/Dissertation in Fourth year.

Semester-8 (4 year UG Honours with Research)

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
Core Course(s)														
244801	Statistical Analysis	240/COM/CC801R	2	-	4	2	-	2	4	15	35	15	35	100
244802	Business Research Methods	240/COM/CC802R	3	-	2	3	-	1	4	25	50	05	20	100
Minor/ Vocational Course(s)														
	Select one from Pool		3	1	-	3	1	-	4	30	70	-	-	100
Skill Enhancement Course(s)														
	Research Project/Dissertation		-	-	-	-	-	12	12	-	-	100	200	300
Total Credits									24					600

Note:

- L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum End Semester examination
- After successful completion of the courses prescribed in the four academic years of Honours Programme securing 174 Credits ,will be awarded Bachelor of Commerce Honours with Research
- Honours students undertaking research will do Research Project/Dissertation of 12 credits in fourth academic year.
- External Practical (PE) will be conducted on Institutional Level by any of the teacher not teaching that paper. Teacher may be from same Department or from any other Department of the concerned institute.

Minor Course (MIC) from the Department of Commerce for Pool of Courses for UG Programmes in the University

(These courses are offered by each department for students of other departments/same department to gain a broader understanding beyond the major discipline)

Note: The Minor courses will be selected by the students of UG programme out of pool offered by Department of Commerce/Department Management in the colleges/institution/UTD, etc only.

Semester 1

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244104	Fundamentals of Marketing	240/COM/MI104	1	1	-	1	1	-	2	15	35	-	-	50
244105	Fundamentals of Business Services	240/COM/MI105	1	1	-	1	1	-	2	15	35	-	-	50

Note: External Practical (PE) will be conducted on Institutional Level by any of the teacher not teaching that paper. Teacher may be from same Department or from any other Department of the concerned institute

Semester 2

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244204	Human Resource Management	240/COM/MI204	1	1	-	1	1	-	2	15	35	-	-	50
244205	Consumer Behaviour	240/COM/MI205	1	1	-	1	1	-	2	15	35	-	-	50

Semester 3

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244304	Working Capital Management	240/COM/MI304	2	-	4	2	-	2	4	15	35	15	35	100
244305	Corporate Governance	240/COM/MI305	2	-	4	2	-	2	4	15	35	15	35	100

Note: External Practical (PE) will be conducted on Institutional Level by any of the teacher not teaching that paper. Teacher may be from same Department or from any other Department of the concerned institute

Semester 6

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244604	Digital Marketing	240/COM/MI604	2	-	4	2	-	2	4	15	35	15	35	100
244605	Behavioural Finance	240/COM/MI605	2	-	4	2	-	2	4	15	35	15	35	100

Note: External Practical (PE) will be conducted on Institutional Level by any of the teacher not teaching that paper. Teacher may be from same Department or from any other Department of the concerned institute

Semester 7

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244705	Stock Market Analysis	240/COM/MI705H	2	-	4	2	-	2	4	15	35	15	35	100
244706	Virtual Currency Analysis	240/COM/MI706H	2	-	4	2	-	2	4	15	35	15	35	100

Note: External Practical (PE) will be conducted on Institutional Level by any of the teacher not teaching that paper. Teacher may be from same Department or from any other Department of the concerned institute

Semester 8(H)

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244805	Strategic HRM	240/COM/MI805H	3	1	-	3	1	-	4	30	70	-	-	100

Semester 8(R)

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244803	MarketingStrategy	240/COM/MI803R	3	1	-	3	1	-	4	30	70	-	-	100

Vocational Courses (VOC) from department of Commerce for Pool of the courses for UG Programmes in the University

(These courses are offered by each department for students of other departments/same department and is focused on practical work, preparing students for a particular skilled profession.)

Note: The vocational courses will be selected by the students of UG programme out of pool offered by Department of Commerce/Department Management in the colleges/institution/UTD, etc only.

Semester 4

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244404	Industrial and Employee Relations	240/COM/VO404	3	-	-	3	1	-	4	30	70	-	-	100

Semester 5

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244504	Decoding annual reports and balance sheets	240/COM/VO504	3	-	2	3	-	1	4	25	50	5	20	100

Note: External Practical (PE) will be conducted on Institutional Level by any of the teacher not teaching that paper. Teacher may be from same Department or from any other Department of the concerned institute.

Semester 6

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244606	Income Tax Basics and Return Filing	240/COM/VO606	3	-	2	3	-	1	4	25	50	5	20	100
244607	GST Basics and Return Filing	240/COM/VO607	3	-	2	3	-	1	4	25	50	5	20	100

Note: External Practical (PE) will be conducted on Institutional Level by any of the teacher not teaching that paper. Teacher may be from same Department or from any other Department of the concerned institute.

Multi-Disciplinary Course (MDC) from the Department of Commerce for Pool of Courses for UG Programmes in the University

(These courses are to be offered to the students of different disciplines/subject)

Semester 1

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244106	Basics to Commerce	240/COM/MD 106	2	1	-	2	1	-	3	25	50	-	-	75

Semester 2

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244206	Banking and financial awareness	240/COM/MD 206	2	-	2	2	-	1	3	15	35	5	20	75

Note: External Practical (PE) will be conducted on Institutional Level by any of the teacher not teaching that paper. Teacher may be from same Department or from any other Department of the concerned institute.

Semester 3

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244306	Basic Business laws for Entrepreneur	240/COM/MD 306	2	1	-	2	1	-	3	25	50	-	-	75

Skill Enhancement Courses (SEC) from Department of Commerce for Pool of Courses for UG Programmes in the University

(These courses are offered by each department for students of the other department/same department and is designed to provide Skill based and/or Value based knowledge and should contain both theory and Lab/hands-on /training/ field work.)

Semester 1

Co urse Co de	Course Title	Co urs e ID	L	T	P	L	T	P	Credi ts	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244110	Entrepreneurial Skills	240/COM/SE110	2	1	-	2	1	-	3	25	50	-	-	75
244111	Computerized Accounting System	240/COM/SE111	2	-	2	2	-	1	3	15	35	5	20	75

Note: External Practical (PE) will be conducted on Institutional Level by any of the teacher not teaching that paper. Teacher may be from same Department or from any other Department of the concerned institute.

Semester 2

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244210	Negotiation skills	240/COM/SE210	2	-	2	2	-	1	3	15	35	5	20	75
244211	E-Banking	240/COM/SE211	2	1	-	2	1	-	3	25	50	-	-	75

Note: External Practical (PE) will be conducted on Institutional Level by any of the teacher not teaching that paper. Teacher may be from same Department or from any other Department of the concerned institute.

Semester 5

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total

244505	Internship	240/COM/SE505	-		-	-	-	-	4	-	-	30	70	100
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Semester 6

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244608	Technical analysis of stock market	240/COM/SE608	2	-	2	2	-	1	3	15	35	5	20	75
244609	Data Analysis with R Studio	240/COM/SE609	2	-	2	2	-	1	3	15	35	5	20	75

Note: External Practical (PE) will be conducted on Institutional Level by any of the teacher not teaching that paper. Teacher may be from same Department or from any other Department of the concerned institute.

Semester 8(H)

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244806	Field Training	240/COM/SE806H	-	-	-	-	-	4	4	-	-	30	70	100

Semester 8(R)

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244804R	Research Project/Dissertation	240/COM/SE804R	-	-	-	-	-	12	12			100	200	300

8. Credit hours for different types of Courses:

Nature of Work	Course Credits	Contact hours per week	Contact hours per semester (15 weeks)
Lecture	01	01	15
Tutorial per paper	01	01	15
Practical, Seminar, Internship, field practice/project, or community engagement, etc.	01	02	30

Note: Tutorial batch size (UG programme: 20-25, PG Programme: 12-15)

9. Instructions for External Examiner: The question paper shall be divided in two sections as follows:

Section/Marks	Theory Marks	70 Marks	50 Marks	35 Marks
Section A	Short answer type questions from the whole of the syllabus carrying equal marks each, this section will be compulsory	7*2=14 Marks	5*2=10 Marks	7*1=7 Marks
Section B	8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit.	14*4=56 Marks	10*4=40 Marks	7 *4 = 28 Marks
	Total Theory Marks	70 Marks	50 Marks	35 Marks

Instructions for External Examiner: The Internal Assessment for theory shall consist of the following components with marks indicated against each

	Marks out of			
Total Marks	100	75	50	25
Internal Assessment	30	25	15	5
Attendance* below 55 = 0 mark Between 55 to < 65 = 1 Marks Between 65 to < 70 = 2 Marks Between 70 to < 75 = 3 Marks Between 75 to < 80 = 4 Marks 80 and More than 80 = 5 Marks	5	5	5	5
Assignments/Presentations/Seminars and Class Participation	5	5	-	-
Sessional Examination	20	15	10	-
Total	30	25	15	5

* This %age attendance is considered for the purpose of internal assessment only and minimum eligibility criteria to appear in examination will be as per clause 15.2.7(3) of

The Internal Assessment for practical shall consist of the following components with marks indicated against each:

ordinance for UG programme.

Criteria	Marks out of			
	100	75	50	25
Internal Assessment	30	25	15	5
Attendance* below 55 = 0 mark Between 55 to < 65 = 1 Marks Between 65 to < 70 = 2 Marks Between 70 to < 75 = 3 Marks Between 75 to < 80 = 4 Marks 80 and More than 80 = 5 Marks	5	5	5	5
Practical Assignments/ Practical File/Practical Sessional	25	20	10	-
Total	30	25	15	5

* This %age attendance is considered for the purpose of internal assessment only and minimum eligibility criteria to appear in examination will be as per clause 15.2.7(3) of the ordinance for UG programme.

SYLLABUS

B.COM. (CORE COURSES)

Semester 1

Name of Subject: BUSINESS ORGANISATION AND MANAGEMENT	Maximum Marks: 100 (TI + TE + PI + PE = 30 + 70 + - + -)
Course ID: 240/COM/CC101	Time Allowed: 3 Hrs.
Credits 4 (L-T-P =3-1- -)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions of 14 marks each (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the course students will be able to:

CO1: Understand business activities, objectives, and environmental interface.

CO2: Apply business setup processes including networking, franchising, and e-commerce with creativity.

CO3: Analyze managing aspects of businesses for effective decision-making.

CO4: Evaluate marketing, pricing, distribution, and HR strategies ethically and responsibly.

Course Contents:

Unit I: Business- Concept, Objectives, nature and Spectrum of business activities. Process of setting up of business enterprise, forms of business enterprise: Public, Private and joint sector
Unit II: Functional aspects of Business: starting and operating small venturing enterprise operations, business size and location decisions. Lay Out: Mass production and mass customization.
Unit III: Management: Meaning, Concept, Importance and its Objectives. Management Process and its various functions (Planning, Organising, Staffing, Directing and Controlling). Management: Development of Management thoughts - Classical Approach, Neo Classical Approach and Modern Approach
Unit IV: Managing functional areas of businesses Marketing, Product and pricing decisions, Distribution and promotional decisions, financial management and securities markets, risk management, HR strategies for domestic and global businesses.

Suggested Readings:

1. Griffin, Ricky W: Organizational Behaviour, Houghton Mifflin co., Boston.
2. Hellreigel, Don, John W. Slocum, Jr., and Richards W. Woodman: Organizational Behavior, .south western college Publishing, Ohio.
3. Vasisht, Neeru, Business Organisation, Taxmann, New Delhi
4. Talloo, Thelma J., Business Organisational and Management, TMH, New Delhi

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Business Organisation

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO 2	PSO3
CO1	2	1	2	2	3	2	2	3	2
CO2	3	1	2	2	2	2	3	2	2
CO3	2	2	1	1	2	1	2	2	3
CO4	2	2	2	2	2	1	3	3	2
Average	2.25	1.5	1.75	1.75	2.25	1.5	2.5	2.5	2.25

Name of Subject: FINANCIAL ACCOUNTING	Maximum Theory Marks: 100 (TI+TE+PI+PE=25+50+5+20)
Course ID: 240/COM/CC102	Time Allowed: 2 Hrs.
Credits 3 (L-T-P =3 - - -1)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section ‘A’ shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section ‘B’ shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: After completing the Course, students will be able to:

CO1: Understand the meaning, fundamental characteristics and principles of Financial Accounting.

CO2: Apply the accounting concepts to record the business transactions.

CO3: Analyze the types of organizations to select a suitable accounting procedure for them.

CO4: Evaluate the information required for computerized accounting and process it to assess the performance of an organization.

Course Contents:

Unit- I: Accounting- Theoretical Framework: Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First -Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.
Unit II: Accounting Process: Capital and Revenue expenditure & receipts, from recording of a business transaction to preparation of Trial balance including adjustments, Profit and Loss Account and Balance Sheet (Sole Proprietorship only)
Unit III: Accounting for Hire Purchase and Installment System; and Inland Branches i. Accounting for Hire Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items excluding default and repossession, Stock and Debtors system. ii. Accounting for Inland Branches: Dependent branches only and Ascertainment of Profit by Debtors Method & Stock and Debtors Method.
Unit IV: Computerised Accounting Systems (Practical) Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash

Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company

Suggested Readings

1. Maheshwari S. N., Maheshwari Sunil K., and Maheshwari Sharad K, An Introduction to Accountancy, Vikas Publishing House Pvt. Ltd.
2. Lal, Jawahar and Seema Srivastava, Financial Accounting, Himalaya Publishing House.
3. Monga, J.R., Financial Accounting: Concepts and Applications, Mayoor Paper Backs, New Delhi.
4. Shukla, M.C., T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
5. Goel, D.K., Goel, Rajesh and Goel, Shelly. Financial Accounting. Avichal Publishing Co. New Delhi.
6. T.S. Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
7. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.
8. Bhushan Kumar Goyal and H.N. Tiwari, Financial Accounting, Vikas publishing House, New Delhi.
9. Jain, S.P. and K.L. Narang. Financial Accounting. Kalyani Publishers, New Delhi.
10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi
11. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning

Mapping Matrix: CO-PO and CO-PSO Mapping for the Course- Financial Accounting

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	3	2	2	1	2	2	1	1
CO2	3	2	3	2	1	2	2	1	1
CO3	3	2	3	2	1	2	2	1	1
CO4	3	2	2	2	1	3	1	1	2
Average	2.75	2.25	2.5	2	1	2.25	1.75	1	1.25

Subject: BUSINESS ENVIRONMENT	Maximum Marks: 100 (TI + TE + PI + PE = 30 + 70 + - + -)
Course ID : 240/COM/CC103	Time Allowed: 3 Hrs.
Credits : 4 (L–T–P= 3 – 1 - -)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions of 14 marks each (2 questions from each unit).** **All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the syllabus, students will be able to:

CO1: To understand the dynamics of the business environment and its implications on business activities.

CO2: To analyze the various economic, industrial and manufacturing policies influencing business operations in India.

CO3: To comprehend the mechanisms of foreign trade, investment, and the role of international organizations in facilitation of trade and investment.

CO4: To evaluate the impact of monetary policies, fiscal policies and regulatory framework on business activities.

Course Contents:

Unit I: Business Environment: Concept, components, importance and significance of business environment. Environmental analysis: Techniques, approaches, benefits/importance; Environmental forecasting: Techniques, benefits and limitations. Economic systems: capitalism, socialism and mixed economy. Basic nature of Indian economy. Social Responsibility of Business: Concept, need, limitations, social responsibility of business towards different interested groups.

Unit II: Economic, Industrial and Manufacturing policy of India: Meaning, need, main division, advantages, limitations, achievement and shortcomings of new Economic policy. Industrial policy and Industrial Licensing policy: Meaning and Importance, New Industrial policy of 1991: Features, limitations and suggestions..

Unit III: Foreign Trade, Investment and Regulations: Development and regulation of foreign trade; foreign trade policy; export promotion; organizational set up; production assistance; marketing assistance; EPZs, EOUs, TPs and SEZs; export houses and trading houses. Meaning, significance, types and growth of foreign investment; Cross-border M&As; Foreign investment in India; Foreign investment by Indian companies. Multinational corporations: Meaning, organizational models, dominance, role, merits and demerits.

Unit-IV: WTO (World Trade Organization): Meaning, objective, functions, organization structure, Importance. International Monetary Fund (IMF): Meaning, objective, functions success and failure of IMF. World Bank: Establishment, objectives, members, functions, failure of World Bank.

Suggested Readings:

1. Business Environment by K. Aswathappa
2. Business Environment: T. R. Jain, VK Global Publication
3. Global Business Environment: Mahavir Publication
4. Foreign Trade Policy by Ministry of Commerce and Industry
5. Monetary Policy Report by Reserve Bank of India
6. Fiscal Policy in India by Ministry of Finance

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Business Environment

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	2	3
CO3	3	3	3	3	2	3	3	2	3
CO4	3	3	3	3	2	3	3	2	3
Average	3.0	3.0	3.0	3.0	2.5	3.0	3.0	2.0	3.0

Semester 2

Name of Subject: BUSINESS LAWS	Maximum Marks: 100 (TI + TE + PI + PE = 30 + 70 + - + -)
Course ID: 240/COM/CC201	Time Allowed: 3 Hrs.
Credits 4 (L-T-P = 3 -1 - -)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions of 14 marks each (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes:- After completing the course students will be able to:

CO1: Understand concepts of Indian Contract Act, Sale of Goods Act, Partnership Act, Competition Act, and Consumer Protection Act.

CO2: Apply knowledge of Sale of Goods Act to resolve real-world sales contract issues.

CO3: Analyze partnership rights, duties, and financial disclosures under Partnership and LLP Acts.

CO4: Evaluate implications of Competition and Consumer Protection Acts on business practices.

Course Contents:

Unit I: Indian Contract Act, 1872, Nature of contract and its essentials, Void, valid and voidable contracts, Consent, consideration and its’ impact on contract, Agreements in restraint of trade, Performance, breach, revocation and termination of contract, Agency and bailment contracts, Contract of Indemnity, Contract of Guarantee and Pledge.
Unit II: Sale of Goods Act, 1930 ,Nature of sale, conditions and warranties, Performance of contract of sale and right of unpaid seller
Unit III: Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008 General nature of Partnership, Rights and duties of Partners, Reconstitution of Firm and Registration and dissolution. Formation and incorporation of LLP, Partners and their relations, financial disclosures, conversion into LLP, Foreign LLP, Winding up and dissolution.
Unit IV: Competition Act, 2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anticompetitive agreements, Prohibition of Abuse of Dominant Position; Consumer Protection Act, 2019: Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices, Offences and Penalties.

Suggested Readings:

1. Bose, D. C. (2008). Business Law. New Delhi: PHI Limited.
2. Chopra, R. K. (2015). Business Laws. New Delhi: Himalaya Publishing House.
3. Kuchhal, M. C., & Kuchhal, V. (2018). Business Laws. New Delhi: Vikas Publishing.
4. Singh, A. (2009). Business Law. Delhi: Eastern Book Company.

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Business Laws

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	3	3	2	3	2	3	3	2
CO2	3	2	2	3	3	2	3	2	3
CO3	3	3	3	3	2	3	2	2	2
CO4	2	3	2	2	2	2	2	1	2
Average	2.25	2.75	2.5	2.5	2.5	2.25	2.5	2	2.25

Name of Subject: INTRODUCTION TO COST ACCOUNTING	Maximum Marks: 100 (TI + TE + PI + PE = 25 + 50 + 5 +20)
Course ID : 240/COM/CC202	Time Allowed: 2 Hrs.
Credits 4 (L-T-P = 3 - -1-)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section ‘A’** shall comprise five short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions of 10 marks each (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks.

Course Outcome:- After completing the course students will be able to:

CO1: know the concepts, types of costing and gain domain knowledge in installation of costing system

CO2: have better practical knowledge about how to get over from the labour turnover, overtime and idle time;

CO3: Understand the distribution scheme of production overhead and factory overhead;

CO4: evaluate the financial position by analyzing the cost sheets and cost statements and further know about the inter-process profit by reconciliations of costs and financial accounts

Course Contents:

Unit I: COST ACCOUNTING: meaning, features, scope, techniques, methods, objectives, importance and limitations of costing and cost accountancy; Difference and similarities of cost accounting with financial accounting system. Types of Cost. Components of Cost- Material, labour and overheads
Unit II: MATERIAL COST CONTROL: Meaning and objective of material control, Material purchase procedure, Fixation of inventory levels- reorder level, Minimum level, Maximum level, Danger level, EOQ analysis. LABOUR COST CONTROL: Importance, Methods of Time keeping and Time booking, Treatment and control of labour turnover, idle time, Overtime, System of Wage payments, Incentive wage plans- Individual plans (Halsey-Premium, Halsey-Weir, Rowan’s plan, Taylor’s Differential Piece Rate System, Merrick’s Multiple Piece Rate System)
Unit III- OVERHEADS: Meaning, Types, Collection, Classification, Allocation, Apportionment and Absorption of overheads.
Unit IV-COST SHEET AND COST STATEMENTS: Meaning & Objectives, Pro forma, types of cost sheet, preparation of cost sheet. RECONCILIATION OF COST AND FINANCIAL ACCOUNTS: Meaning, Objectives and Procedure.

Suggested Readings:

1. Iyenger S.P. Cost Accounting Sultan Chand & Sons, New Delhi.
2. Maheshwari S.N. & Mittal S.N. Cost Accounting Shree Mahavir Book Depot, Delhi.
3. Jain S.P. & Narang K.L Cost Accounting-Principles & Practice Kalyani publishers

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Introduction to Cost Accounting

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	2	3
CO3	3	3	3	3	2	3	3	2	3
CO4	3	3	3	3	2	3	3	2	3
Average	3.0	3.0	3.0	3.0	2.5	3.0	3.0	2.0	3.0

Name of Subject: QUANTITATIVE TECHNIQUES FOR BUSINESS-I	Maximum Theory Marks: 100 (TI+TE+PI+PE=25+50+5+20)
Course ID: 240/COM/CC203	Time Allowed: 2 Hrs.
Credits 4 (L-T-P =3- - -1)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section ‘A’ shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section ‘B’ shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: After completing the Course, students will be able to:

CO1: Understand the basic mathematical and statistical tools used in financial analysis and decision-making.

CO2: Apply the appropriate presentation techniques to present business data in a comprehensible manner.

CO3: Analyze the business situations and scenarios and use relevant mathematical and statistical tools to arrive at informed decisions.

CO4: Evaluate various alternatives in different financial and economic settings through relevant comparisons and make predictions by using the appropriate mathematical and statistical measures.

Course Contents:

Unit I: Basic Mathematics of Finance Simple and compound interest. Rates of interest – nominal, effective and continuous and their inter-relationships. Compounding and discounting of a sum using different types of rates. Annuities: Types of annuities; Present value and amount of an annuity, including the case of continuous compounding
Unit II: Statistical data and its presentation Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations. Statistical Data: Types of Measurement scales- Nominal, Ordinal, Interval and Ratio level measurement; Collection, Classification and Tabulation of Primary and Secondary data. Presentation of data: Diagrammatic and Graphical presentation of Data- Bar diagrams and Circular diagrams; Histogram, frequency polygon, Ogives.
Unit III: Uni-variate Analysis Measures of Central Tendency including Arithmetic mean, Geometric Mean, Median and Mode - their properties and applications. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation; Variance and Standard deviation: calculation and properties.
Unit IV: Bi-variate Analysis Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation. Probable Error and coefficient of determination- meaning and calculation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients. Standard Error of estimate-only meaning.

Practical Exercises:

1. Gather information about various deposit and loan schemes of banks to find out interest rate differentials, and compounded value.
2. Gather information about annuity schemes in the investment markets like insurance payments and pension payments, life insurance products as an annuity.
3. Find present value of the future returns from various investment schemes.
4. Present data on sales, production, cost etc. using appropriate diagram- table, graph, pie-diagram etc. using Charts in EXCEL software.
5. Calculate measures of Central tendency- Arithmetic mean, Geometric mean, Median, Mode and measures of dispersion- range, quartile deviation, mean-deviation, standard-deviation using EXCEL software, using some real data like marks, height, weight of the students of your class etc.
6. Calculate correlation and regression using EXCEL software, using some real data like data on income and consumption or savings and investment which can be taken from RBI website.

Suggested Readings:

1. N. D. Vohra, Business Mathematics and Statistics, McGraw Hill Education (India) Pvt Ltd
2. J. K. Sharma, Business Mathematics, Ane Books Pvt. Ltd., New Delhi.
3. J.K. Thukral, Mathematics for Business Studies, Mayur Publications
4. J. K. Singh, Business Mathematics, Himalaya Publishing House.
5. E.T. Dowling, Mathematics for Economics, Schaum's Outlines Series, McGraw Hill Publishing Co.
6. Mizrahi and John Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.
7. Budnick, P. Applied Mathematics. McGraw Hill Publishing Co.
8. Anthony, M., & Biggs, N. (1996). Mathematics for Economics and Finance. Cambridge: Cambridge University Press.
9. Ayres, F. J. (1963). Theory and Problems of Mathematics of Finance. New York: McGraw Hill Publishing.
10. Budnick, P. (1986). Applied Mathematics for Business, Economics, & Social Sciences. New York: McGraw Hill Publishing.
11. Dowling, E. (2011). Introduction to Mathematical Economics. New York: McGraw Hill Publishing Kapoor.
12. Ghosh & Sinha (2018). Business Mathematics and Statistics. Oxford University Press.
13. S.K. Sharma and Kaur, G. (2019). Business Mathematics. New Delhi: Sultan Chand & Sons (P) Ltd.
14. S.C. Gupta, Fundamentals of Statistics, Himalaya Publishing House.
15. S.P. Gupta and Archana Gupta, Elementary Statistics, Sultan Chand and Sons, New Delhi.
16. Richard Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, New Delhi.
17. M.R. Spiegel, Theory and Problems of Statistics, Schaum's Outlines Series, McGraw Hill Publishing Co.

Mapping Matrix: CO-PO and CO-PSO Mapping for the Course- Quantitative Techniques for Business -I

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	3	3	3	1	2	3	1	1
CO2	3	2	3	3	1	3	2	1	2
CO3	3	2	3	3	1	3	2	1	2
CO4	3	2	3	2	1	2	2	1	2
Average	2.75	2.25	3	2.75	1	2.5	2.25	1	1.75

emester 3

Name of Subject: CORPORATE ACCOUNTING	Maximum Marks: 100 (TE + TI + PE + PI =25+50+5+20)
Course ID: 240/COM/CC301	Time Allowed: 2 Hrs.
Credits: 4 (L-T-P = 3 - - 1)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section 'B' shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: After completing the syllabus, students will be able to:

CO1: To define and explain the characteristics of shares, including preference shares.

CO2: To understand financial statements, including the balance sheet and statement of profit and loss.

CO3: To understand the concept of profit or loss prior to incorporation and its calculation.

CO4: To learn about accounting for banking companies, including the slip system and teller system.

Course Contents:

Unit I. Issue of Shares: - Definition, characteristics, kinds, types of preference share. Difference between private & public company, Issue of shares-private placement of shares, public subscription of shares, preliminary exp, Entries of issue of shares, forfeiture of shares-premium & discount, forfeiture in case of over subscription and pro-rata Allotment, Buy Back of shares, book building, Right share, sweat equity share, Employees stock option plan (ESOP) Redemption of Preference shares: Meaning, Entries & Bonus shares
UNIT II: Issue of Debenture: Meaning, Features, Types, Difference between shares and Debenture. Redemption of Debenture: Meaning, sources, SEBI Guidelines, methods of redemption of debentures, entries .
UNIT III: Final Accounts: Financial statement, form of balance sheet, explanation of equity & liabilities, Reserve & surplus. Explanation of assets, form of statement of profit & loss A/c, dividend profit, P & L appropriation Statement Entries regarding dividends, Necessary Adjustment. Accounting treatment of profits prior to incorporation.
UNIT IV: Valuation of Shares: Meaning, Factors, Methods. Valuation of Goodwill: Meaning, features, factors and methods.

Practical Exercise:

1. Research recent mergers or acquisitions in the business world and analyze their accounting treatment.
2. Create journal entries for a hypothetical underwriting scenario where a company issues shares to the public.
3. Prepare the final accounts of an electricity company, including income statement, balance sheet, and cash flow statement.

4. Develop a plan for the replacement of components in an electricity company's infrastructure and calculate its impact on financial statements.

Suggested Readings:

1. Fundamental of Corporate Accounting by JC Monga.
2. Corporate Accounting by MC Shukla.
3. Corporate Accounting by DK Goel, Rajesh Goel & Shelly Goel: Avichal Publication.
4. Corporate Accounting by SN Maheshwari : Vikas Publication.

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Corporate Accounting

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	3	3	2	3	3	2	3
CO2	3	3	3	3	2	3	3	2	3
CO3	3	3	3	3	2	3	3	3	3
CO4	3	3	3	3	2	3	3	3	3
Average	3.0	3.0	3.0	3.0	2.0	3.0	3.0	2.5	3.0

Name of Subject: CORPORATE LAWS	Maximum Marks: 100 (TI + TE + PI+ PE = 30 + 70 + - + -)
Course ID: 240/COM/CC302	Time Allowed: 3 Hrs.
Credits : 4 (L–T–P = 3–1– -)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions of 14 marks each (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the syllabus, students will be able to:

CO1: Understand the concept of company and its formation process, shareholders members and management of company.

CO2: Know the relevance of Memorandum and Articles of Association in the corporations

CO3: Know about the important documents related to company and various stages involved in issue of share capital along with paperless trading.

CO4: Develop skills in forming a new company, meetings of shareholders and management and winding up process.

Course Contents:

Unit I: Company: Meaning, features, types, lifting of corporate veil, illegal associations. Formation of Company: various stages, Promotion- meaning, functions of promoters, legal status of promoters, online registration of a company, incorporation and commencement of business.
Unit II: Memorandum and Articles of Association: Contents, doctrine of constructive notice, doctrine of indoor management and doctrine of ultra-virus. Issue of share capital- meaning, types and contents of prospectus, misleading prospectus and its consequences. Book building process, difference between transfer and transmission of shares, paperless trading.
Unit II: Shareholders and members of company- difference between shareholder and member, modes of acquiring membership, Rights and duties of members, termination of membership. Company Management: Directors- types, appointment, remuneration, legal position and removal.
Unit IV: Meetings of shareholders and Board of Directors: Essentials of a valid meeting, agenda, notice, proxy, voting and minutes of meetings. Types of shareholders meetings. Meeting through video conferencing. Winding Up of a company: Meaning, types and consequences of winding up.

Suggested Readings:

1. Agarwal, C. A. (2022). Company Law. Lucknow: Aditi Law House.
2. Dhamija, D. G. (2024). TAXMANN's Company Law. Taxmann Publications Pvt.
3. Ltd. .Kapoor, N. D. (2019). Elements of Company Law. Sultan Chand and Sons.
4. Kumar, P. A. (2024). Company Law. Taxmann Publications Pvt.
5. Ltd. Singh, A. (2023). Company Law. Eastern Book Company.

6. The Companies Act, 2013 Bare Act . (2023). Commercial Law Publishers (India) Pvt. Ltd.

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: CORPORATE LAWS

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	2	1	1	2	2	2	1	1	2	1
CO2	2	2	1	3	1	2	3	2	1	2
CO3	3	2	3	2	3	3	2	2	2	2
CO4	2	2	2	2	2	2	2	2	1	2
Average	2.25	1.75	1.75	2.25	2	2.25	2	1.75	1.5	1.75

Name of Subject: QUANTITATIVE TECHNIQUES FOR BUSINESS-II	Maximum Theory Marks: 75 (TI+TE+PI+PE=15+35+5+20)
Course ID: 240/COM/CC303	Time Allowed: 1 Hour 30 Minutes
Credits 3 (L-T-P =2- - -1)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section ‘A’ shall comprise seven short answer type questions from the syllabus carrying one mark each, which shall be compulsory. The answer to each question should not normally exceed 50 words. **Section ‘B’ shall comprise eight questions of 7 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: After completing the Course, students will be able to:

CO1: Understand the basic mathematical formulation of business problems under given constraints and arrive at an optimum solution

CO2: Apply the appropriate statistical tools to time-based data to gather better insights for business decision-making

CO3: Analyze the time-based data using the correct statistical tools and make predictions for future.

CO4: Evaluate the likelihood of occurrence of various outcomes under uncertain business situations, using statistical tools.

Course Contents:

Unit I: Linear Programming-Linear Programming-Formulation and assumptions of LPP: Graphical method of solution; Problems relating to two variables including the case of mixed constraints; Cases having no solution, multiple solutions, unbounded solution and redundant constraints.
Unit II: Time-based Data: Index Numbers-Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices.
Unit III: Time- based Data: Time Series Analysis-Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and fitting of linear trend line using principle of least squares.
Unit IV: Probability Distribution-Probability distribution as a concept; Binomial, Poisson and Normal Distribution- Their Properties and Parameters.

Practical Exercises:

1. Develop programming for hypothetical business problems involving constrained optimisation.
2. Generating index numbers using EXCEL software using some real-life data.
3. Fitting trend line using EXCEL software using some real data like results of the College over a period of time, production of a Co. over 20 years etc.
4. Find real life examples of data that can be depicted using Binomial, Poisson and Normal distributions.
5. Devising own situations and finding solutions using probability distributions.

Suggested Readings:

1. N. D. Vohra, Business Mathematics and Statistics, McGraw Hill Education (India) Pvt Ltd
2. J. K. Sharma, Business Mathematics, Ane Books Pvt. Ltd., New Delhi.
3. J.K. Thukral, Mathematics for Business Studies, Mayur Publications
4. J. K. Singh, Business Mathematics, Himalaya Publishing House.
5. E.T. Dowling, Mathematics for Economics, Schaum's Outlines Series, McGraw Hill Publishing Co.
6. Mizrahi and John Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.
7. Budnick, P. Applied Mathematics. McGraw Hill Publishing Co.
8. Anthony, M., & Biggs, N. (1996). Mathematics for Economics and Finance. Cambridge: Cambridge University Press.
9. Ayres, F. J. (1963). Theory and Problems of Mathematics of Finance. New York: McGraw Hill Publishing.
10. Budnick, P. (1986). Applied Mathematics for Business, Economics, & Social Sciences. New York: McGraw Hill Publishing.
11. Dowling, E. (2011). Introduction to Mathematical Economics. New York: McGraw Hill Publishing Kapoor.
12. Ghosh & Sinha (2018). Business Mathematics and Statistics. Oxford University Press.
13. S.K. Sharma and Kaur, G. (2019). Business Mathematics. New Delhi: Sultan Chand & Sons (P) Ltd.
14. S.C. Gupta, Fundamentals of Statistics, Himalaya Publishing House.
15. S.P. Gupta and Archana Gupta, Elementary Statistics, Sultan Chand and Sons, New Delhi.
16. Richard Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, New Delhi.
17. M.R. Spiegel, Theory and Problems of Statistics, Schaum's Outlines Series, McGraw Hill Publishing Co.

Mapping Matrix: CO-PO and CO-PSO Mapping for the Course- Quantitative Techniques for Business-II

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	3	3	3	1	2	3	1	1
CO2	3	2	3	3	1	3	2	1	2
CO3	3	2	3	3	1	3	2	1	2
CO4	3	2	3	2	1	2	2	1	2
Average	2.75	2.25	3	2.75	1	2.5	2.25	1	1.75

Semester 4

Name of Subject: ADVANCED CORPORATE ACCOUNTING	Maximum Theory Marks: 100 (TI+TE+PI+PE= 25+50+5+20)
Course ID : 240/COM/CC401	Time Allowed: 2 Hrs.
Credits: 4 (L-T-P =3- -1)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section 'B' shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able to:

CO1: know the concepts of underwriting and amalgamation along with accounting treatments

CO2: To understand financial statements, including the balance sheet and statement of profit and loss of holding and subsidiary companies.

CO3: To learn about accounting for banking companies, including the slip system and teller system

CO4: To analyse the internal reconstruction and advanced practices adopted for preparing **Liquidator's final statement of accounts** in corporate accounting

Course Contents:

Unit-I Underwriting: Meaning, importance, journal entries, sub underwriters. Amalgamation: Definitions, types, purchase consideration accounting treatment.
Unit-II Holding company: Meaning, advantages, disadvantages; Format of consolidated Balance sheet. Pre-acquisition and post-acquisition, Debenture & preference share in a subsidiary, issue of bonus shares.
Unit -III: Accounts of Banking Company: Meaning, slip system, advantages & disadvantages of slip system, Teller system. Final accounts of banking com, new revised format of P&L, rebates on bill discounted, nonperforming assets, details of Balance sheet and profit & loss account, Bill for collection, explain all the format of Balance sheet and profit & loss account..
Unit-IV Internal Reconstruction: Meaning, objective, write off losses and fictitious assets, entries. Liquidator's final statement of account: Meaning, method, order of payment, list of contributories, statement of affairs, list of statement affairs.

Suggested Readings:

1. Shukla M.C, Grewal T.S and Gupta S.C Advance Accounts: S.Chand and Comp., New Delhi.
2. Gupta R.L & Radha Swami M. Company Accounts: Sultan Chand and sons, New Delhi.
3. Monga J.R. ,Ahuja Girish and Sehgal Ashok Financial Accounting: Mayur Paper Bags, Noida.
4. Goel, D.K., Corporate Accounting. Arya Publications, New Delhi

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Advanced Corporate Accounting

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	3	3	2	3	3	2	3
CO2	3	3	3	3	2	3	3	2	3
CO3	3	3	3	3	2	3	3	3	3
CO4	3	3	3	3	2	3	3	3	3
Average	3.0	3.0	3.0	3.0	2.0	3.0	3.0	2.5	3.0

Name of Subject: INVESTMENT ANALYSIS	Maximum Theory Marks: 100 (TI+TE+PI+PE=25+50+05+20)
Course ID : 240/COM/CC402	Time Allowed: 2 Hrs.
Credits 4 (L-T-P =3- - -1)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section ‘A’ shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section ‘B’ shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able to:

CO1: Understand the investment environment, including facets of investment analysis, diverse investment avenues, financial markets, investor protection and education.

CO2: Analyse different approaches to equity analysis and evaluate equity valuation methods.

CO3: Comprehend the valuation and management of fixed-income securities.

CO4: Analyse and implement portfolio strategies, diversification techniques, alongside gaining comprehensive understanding of the functions and significance of derivatives.

Course Contents:

Unit I: The Investment Environment and Investor Protection: Investment Analysis: meaning, nature, scope, approaches and process; Identification of Investment Opportunities: Investment philosophies and analysis; Difference between Speculation, Gambling and Investment activities; Investment Avenues; Concept and Measurement of Investment Risk and Return; Indian Securities Market and its Participants; Securities and Exchange Board of India (SEBI); Investor Protection and Education.

Unit II: Approaches to Equity Analysis: Fundamental Analysis: fundamental factors, levels (company, industry and economy) and approaches; Technical Analysis: meaning, basis, trend, steps, charts, indicators and their trading signals; Dow Theory; Volume Analysis: concept and types of volume; meaning, assumptions and guidelines for volume analysis; volume indicators and their trading signals; Financial System Analysis; Efficient Market Theory or Hypothesis; Equity Valuation Techniques (asset based, present value and comparable).

Unit III: Valuation and Management of Fixed Income Securities: Features, Types, Valuation Methods of Fixed Income Securities (Bonds and Debentures); Term Structure of Interest Rates in Certainty and Uncertainty; Bond Pricing, Bond Stripping, Holding Period Returns and Forward Rates; Active and Passive Strategies for Managing Bond Portfolio; Credit Rating: meaning, nature, factors, types and process of credit rating, credit score, credit rating agencies in India: CRISIL, ICRA, CARE, FITCH, MOODY’S.

Unit IV: Portfolio, Diversification, Mutual Funds and Derivatives: Portfolio and Diversification: concept and types of portfolios; investment portfolio diversification; relationship between diversification and risk; implications, advantages and limitations of diversification

Practical Exercises:

1. Develop an investment policy statement (IPS) for an individual outlining investment objectives, risk tolerance and allocation strategies.
2. Conduct a comparative analysis of investment opportunities across different sectors or industries.

3. Conduct an investment analysis of a given portfolio.
4. Apply technical analysis and volume analysis techniques to analyse a stock and make informed trading decisions.
5. Evaluate the equity valuation of a company using fundamental and technical analysis.
6. Conduct a basic fundamental analysis of a publicly traded company by examining its financial statements, earnings reports and management commentary.
7. Design a diversified portfolio using different asset classes.
8. Analyse the performance of a set of mutual funds representing different asset classes (e.g., equity, bonds, money market) and investment styles (e.g., growth, value, index).

Suggested Readings:

1. "Investments" by Zvi Bodie, Alex Kane, Alan J. Marcus - Publisher: McGraw-Hill Education.
2. "Security Analysis" by Benjamin Graham, David Dodd - Publisher: McGraw-Hill Education.
3. "Options, Futures, and Other Derivatives" by John C. Hull - Publisher: Pearson.
4. "The Intelligent Investor" by Benjamin Graham - Publisher: HarperBusiness.
5. "Technical Analysis of the Financial Markets: A Comprehensive Guide to Trading Methods and Applications" by John J. Murphy - Publisher: Penguin.
6. "Investments: Principles and Concepts" by Charles P. Jones - Publisher: Wiley.
7. "Investment Analysis And Portfolio Management" by Prasanna Chandra - Publisher: McGraw-Hill Education.
8. "Investment Management" by Vandana Dangi - Publisher: VK Global Publications.

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Investment Analysis

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	2	3	3	2	3
CO3	3	3	3	3	1	3	3	2	3
CO4	3	3	3	3	2	3	3	2	3
Average	3.0	3.0	3.0	3.0	2.0	3.0	3.0	2.0	3.0

Subject: BUSINESS ANALYSIS	Maximum Theory Marks: 100 (TI+TE+PI+PE=25+50+5+20)
Course ID : 240/COM/CC403	Time Allowed: 2 Hrs.
Credits 4 (L-T-P =3---1)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section ‘A’ shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section ‘B’ shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able to:

CO1: Understand the fundamental principles of demand analysis and its importance in decision-making.

CO2: Explore various approaches to supply analysis and how they influence business strategy.

CO3: Analyse cost structures within organizations and identify opportunities for optimization.

CO4: Evaluate different pricing policies and their impact on profitability and market positioning.

Course Contents:

Unit 1: Demand Analysis: Introduction to demand analysis; Factors influencing demand analysis; Methods of demand estimation: market research, statistical techniques, forecasting methods; Applications of demand analysis..
Unit 2: Supply Analysis: Introduction to supply analysis; Factors influencing supply: cost of production, technology, government policies, inputs availability; Methods of supply estimation: production function analysis, cost-volume-profit analysis.
Unit 3: Cost Analysis: Introduction to cost analysis; Types of costs: fixed costs, variable costs, semi-variable costs; Cost classification and measurement: direct costs, indirect costs, opportunity costs, social costs; Cost estimation methods: high-low method, scattergraph method..
Unit 4: Pricing Policies: Introduction to pricing policies; Factors influencing pricing decisions: demand-supply dynamics, competition, cost considerations; Orientation of firms - Profit or Utility maximization; Pricing strategies: cost-based pricing, market-based pricing, value-based pricing, dynamic pricing; Price discrimination: types, conditions, examples; Implementation of pricing policies: tactics, techniques, analytics, optimization.

Practical Exercises:

1. Conduct a survey or interview to estimate how many people would buy a product or service.
2. Analyze supply chain dynamics of a selected industry.
3. Perform cost analysis for a product/service.
4. Formulate pricing strategies for a hypothetical business scenario.
5. Present a case study on price discrimination and its implications.
6. Analyze real-world pricing tactics used by companies.
7. Develop a pricing optimization model using relevant software tools.

Suggested Readings:

1. "Business Analysis" by Debra Paul, James Cadle, and Donald Yeates - Publisher: BCS Learning & Development Limited.
2. "Business Analysis Techniques: 72 Essential Tools for Success" by James Cadle, Debra Paul, and Paul Turner - Publisher: BCS, The Chartered Institute for IT.
3. "Business Analysis for Practitioners: A Practice Guide" by Project Management Institute (PMI) - Publisher: Project Management Institute.
4. "The Business Analyst's Handbook" by Howard Podeswa - Publisher: Course Technology.
5. "Business Analysis Methodology Book" by Emrah Yayici - Publisher: Auerbach Publications.
6. "Business Analysis" by Amit Johri - Publisher: Himalaya Publishing House.

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Business Analysis

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	3	3	2	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	2	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
Average	3.0	3.0	3.0	3.0	2.5	3.0	3.0	2.75	3.0

Semester 5

Name of Subject: Income Tax Law- I	Maximum Theory Marks: 100 (TI+TE+PI+PE= 25+50+5+20)
Course ID: 240/COM/CC501	Time Allowed: 2 Hrs.
Credits 4 (L-T-P =3- - -1)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section 'B' shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able to:

CO1: Analyse the basic concepts of income tax and determine the residential status of different persons.

CO2: Compute income under the heads 'salaries' and 'income from house property'.

CO3: Compute income under the heads 'profits and gains of business or profession' and 'capital gains'.

CO4: Compute income under the head 'income from other sources' and understand the provisions relating to clubbing of income and set-off losses.

Course Contents:

Unit I: Basic concepts: Income; Agricultural income, Person, Assessee, Assessment year, Previous year, Gross Total Income, Total income, Maximum marginal rate of tax and Permanent Account Number (PAN); Residential status: Scope of total income on the basis of residential status; Exempted incomes under section 10; Learning lessons from Kautilya's Taxation Policy.
Unit II: Income from Salaries; Income from House Property.
Unit III- Profits and gains of business or profession; Capital gains.
Unit IV: Income from other sources; Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Gross Total Income

Practical Exercises:

1. Pick the salary statement of your known for the previous year and calculate the Income from salary for that person.
2. Pick up the profit & Loss Account/ Income and Expenditure statement/ Cash Book of a business or profession and calculate the taxable income under the head 'Profits and gains of Business or Profession'.
3. Pick up the salary statement of an Individual and calculate his/her income under all the heads and also Gross Total Income

Suggested Readings:

1. Direct Taxes Law & Practice: Dr. H.C. Mehrotra & Dr. SP Goyal, Sahitya Bhawan Publications, Agra.
2. Simplified Approach to Income Tax: Dr. Girish Ahuja & Dr. Ravi Gupta – Sahitya Bhawan Publishes & Distributors, Agra
3. Direct Taxes & Practice: Dr. V K Singhania, Taxman Publications.

4. V.P. Gaur and D.B. Narang Income Tax Law and Practice – Kalyani Publicaions.
5. Direct Taxes Law & Practice: Dr. Bhagwati Prasad, Wishva Prakashan, New Delhi.

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Income Tax Law-I

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	1	1	1	2	1	2
CO2	3	2	2	1	1	2	2	1	2
CO3	3	2	2	1	1	2	2	1	2
CO4	3	2	2	1	1	2	2	1	2
Average	3	2	1.75	1	1	1.75	2	1	2

Name of Subject: COST ANALYSIS & CONTROL	Maximum Theory Marks: 100 (TI+TE+PI+PE= 25+50+5+20)
Course ID: 240/COM/CC502	Time Allowed: 2 Hrs.
Credits 4 (L-T-P =3 - - - 1)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section 'B' shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able to:

CO1: know about the concept of preparation of contract accounts and analysis of contract costing.

CO2: Acquire knowledge on process costing and also learn to analyze the wastage and interpret the interprocess profit in costing.

CO3: Analyse the cost control methods and gain better insights for interpretation of the integral costingsystem.

CO4: Take different decisions with study of different costing methods while selecting new businessopportunities.

Course Contents:

Unit I–Contract Costing: Meaning, Features, Preparation of contract accounts, Escalation clause Contract near completion, Cost Plus Contract.
Unit II : Process Costing: Meaning, uses, Preparation of process account, Treatment of normal wastage, Abnormal Wastage, Abnormal Effectiveness, Treatment of joint & By product, Methods of Apportionment of joint cost. Inter-process profits.
Unit III: Budgetary Control and Standard Costing Systems: Concept of budget, budgeting and budgetary control; objectives, merits and limitations; Functional Budgets; Fixed and Flexible budgeting; An overview of different approaches to budgeting (Zero base budgeting, Performance budgeting, Activity based budgeting) Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; advantages, limitations and applications; Variance Analysis – material and labour.
Unit IV: Marginal Costing: Concept of marginal cost and marginal costing; Absorption versus Variable Costing: Cost-volume-profit analysis; Break-even Analysis-Statements, mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point, Decision making problems using Marginal & differential costing techniques, Make or Buy, Operate or Shut down and Pricing decisions.

Practical Exercises:

1. Students are expected to select a company and Perform cost analysis of that company. Prepare a report and make presentation in class
2. Assume Domino's Pizza is considering offering a new product—a 6-inch (15.24 cm) pizza. Why would it matter if Domino's Pizza knows how much it costs to produce and deliver this 6-inch (15.24 cm) pizza? Prepare a report and present in class.

3. Review the annual report of a company to gain a general understanding of the company's primary business segments and products. Write a report addressing the following questions based on your research. What products or services are provided by the company? How does the financial information provided in the annual report (focus on the income statement) differ from financial information used for managerial accounting purposes? As a manager making business decisions within the company, what additional information would you need?

Suggested Readings:

1. Jain and Narang (2007) Cost and Management Accounting. Ludhiana, Kalyani Publishers.
2. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons, Educational Publishers, New Delhi.
3. Arora, M.N. (2013) Management Accounting, Vikas Publishing House, New Delhi
4. Saxena and Vashishtha: Advanced Cost Accounting; Sultan Chand and Sons, Delhi.
5. Khan, M.Y. and Jain, P.K. (2002). Management Accounting. McGraw Hill Education, New Delhi.
6. Shukla, M.C., and Grewal, T.S., Cost Accounting, Sultan Chand & Sons, New Delhi.
7. Lall Nigam B M and Jain I C, Cost Accounting Principles and Practice, Prentice Hall of India

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Cost Analysis and Control

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	1	1	1	1	2	2	2
CO2	2	3	3	2	1	2	3	2	3
CO3	2	2	3	3	2	3	3	2	2
CO4	2	2	3	3	2	3	3	2	2
Average	2.2	2.5	2.5	2.2	1.5	2.2	2.7	2.0	2.2

Name of Subject: INTERNATIONAL BUSINESS	Maximum Theory Marks: 100 (TI+TE+PE+PI=30+70+--+)
Course ID: 240/COM/CC503	Time Allowed: 3 Hrs.
Credits 4 (L-T-P =3 - 1- -)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’** shall comprise 8 questions of 14 marks each (2 questions from each unit). **All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able to:

CO1: To understand the scope and significance of international business and its impact on global economics.

CO2: To analyze international market environments and how they affect business strategies.

CO3: To develop skills in planning and managing international business operations.

CO4: To critically evaluate the challenges and opportunities in international business.

Course Contents:

Unit I: Definition and scope of international business, Motives for going international, Differences between domestic and international business, The role of culture in international business; International Business Environment – Components and determinants; stages of internationalization of business; international business approaches, concept of Globalization
Unit II: Modes of entering into international business; nature of multinational enterprise and international direct investment; motives and determinants of Foreign Direct Investment; Foreign Exchange Market; determination of exchange rate; Balance of Payments, Innovation and entrepreneurship in the global context, Corporate social responsibility and ethics in international business
Unit III: Theories of International Trade – Absolute advantage theory; comparative advantage theory; factor proportions theory; Product Life Cycle theory of trade; governmental influence on trade, rationale for government intervention, instruments of trade control; the role of WTO, IMF and World Bank in International Trade
Unit IV: The impact of digital technology on international business, International human resource management, Risks and challenges in international business (e.g., political risk, economic risk), Future trends in international business

Suggested Readings

1. Rugman Alen M and Hodgetts Richard D, International Business, A Strategic Management Approach, McGraw Hill
2. Dunning John H, The Globalisation of Business, Routledge London
3. Omkvisil and Shaw, International Marketing

4. Daniels John D and Radebangh Lee H, International Business, Pearson Education
5. Rao P Subba, International Business, Himalaya Publishing House
6. Hill, Charles W. L., and G. Tomas M. Hult. "International Business: Competing in the Global Marketplace." McGraw-Hill Education.

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: International Business

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	1	1	3	2	1	1	2	2
CO2	1	2	2	2	3	1	2	3	2
CO3	3	3	3	3	3	2	2	2	3
CO4	2	2	2	2	3	2	2	3	2
Average	2.25	2	2	2.5	2.75	1.5	1.75	2.5	2.25

Semester 6

Name of Subject: INCOME TAX LAW- II	Maximum Theory Marks: 100 (TI+TE+PI+PE= 25+50+5+20)
Course ID: 240/COM/CC601	Time Allowed: 2 Hrs.
Credits 4 (L-T-P =3 - - 1)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section 'B' shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able to:

CO1: Compute total income and tax liability of individual; and filing Income Tax Return for individual.

CO2: Assess income and compute tax liability of HUF, Firms and AOP.

CO3: Learn assessment procedure; Use concept of TDS, TCS and Advance payment of tax in real life.

CO4: Compute amount of penalties, recovery and refund of tax; and know various provisions related to offences and prosecution.

Course Contents:

Unit I: Deductions u/s 80C to 80 U; Rebate and Relief of Tax; Computation of total income and tax liability of Individual.
Unit II: Assessment of Hindu Undivided Family; Assessment of Firms; Assessment of Association of Persons and Body of Individuals; Filing and filing income tax return for individual (ITR- I and II)
Unit III- Income Tax Authority and their Powers; Assessment Procedure; Deduction of Tax at Source (TDS); Collection of Tax at Source (TCS); Advance Payment of Tax.
Unit IV: Recovery and Refund of Tax, Appeals and Revisions; Penalties; Offences and Prosecution; Tax Planning, Avoidance and Management.

Practical Exercises:

1. Pick up salary statement of two individuals with same Gross Salary but different components (allowances, perquisites). Now analyse the salary structure from employee's point of view and suggest which salary structure is better.
2. Pick up the Income statement of an individual and calculate the amount of tax payable if he/she opts for Old Tax Regime vs. Alternative Tax Regime. Suggest which option is better
3. From the Income statement of an Individual, prepare a statement showing his/ her Gross Total Income, Taxable Income, and payable tax liability.
4. Presentation on Income Tax Return proformas of an Individual (focusing on ITR-I and II).
5. Pick up the salary statement of an individual who has got arrear of salary/ advance salary. Calculate the relief u/s 89 for that person and also fill up form 10E in case of that individual.

Suggested Readings

1. Direct Taxes Law & Practice: Dr. H.C. Mehrotra & Dr. SP Goyal, Sahitya Bhawan Publications, Agra.

2. Simplified Approach to Income Tax: Dr. Girish Ahuja & Dr. Ravi Gupta – Sahitya Bhawan Publishes & Distributors, Agra
3. Direct Taxes & Practice: Dr. V K Singhania, Taxman Publications.
4. V.P. Gaur and D.B. Narang Income Tax Law and Practice – Kalyani Publications.
5. Direct Taxes Law & Practice: Dr. Bhagwati Prasad, Wishva Prakashan, New Delhi

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Income Tax Law- II

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	3	3	1	1	2	2	1	2
CO2	3	3	3	1	1	2	2	1	2
CO3	2	2	2	1	1	2	3	1	3
CO4	2	2	2	1	1	1	2	1	2
Average	2.25	2.5	2.5	1	1	1.75	2.25	1	2.25

Name of Subject: FINANCIAL MANAGEMENT	Maximum Theory Marks: 100 (TI+TE+PI+PE=25+50+5+20)
Course ID: 240/COM/CC602	Time Allowed: 2Hrs.
Credits 4 (L-T-P =3---1)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section ‘A’ shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section ‘B’ shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: After completing the course, students will be able to:

CO1: Understand the fundamental principles of financial management and its significance in decision-making.

CO2: Apply various financial tools and techniques in analysing and solving financial problems.

CO3: Evaluate capital budgeting decisions and their impact on organizational performance.

CO4: Analyse capital structure theories and their implications on financial decision-making.

Course Contents:

Unit 1: Introduction to Financial Management Nature, Scope and Objectives of Financial Management; Interface between Finance and Other Business Functions; Sources of Finance: on the basis of period, ownership and sources of generation. Financial Planning: Objectives, Scope, and Steps in Financial Planning. Time Value of Money: Practical Applications of Compounding and Present Value Techniques.
Unit 2: Cost of Capital and Capital Structure Concepts of cost of capital: Cost of equity, cost of debt, weighted average cost of capital (WACC), CAPM Approach, Agency Costs. Capital Structure: Planning, Determinants and Theories (Net Income (NI), Net Operating Income (NOI), Traditional, Modigliani-Miller (M-M) approach).
Unit 3: Capital Budgeting and Dividend Decision Capital budgeting: Nature, process, importance, techniques and applications. Dividend decision: Concept, significance, factors affecting dividend decision, dividend decision models (Walter's Model, Gordon's Model, Modigliani-Miller Model) and their relevance.
Unit 4: Working Capital Management Concept, significance and determinants of working capital management; Approaches to working capital management; Sources of working capital; Cash Management; Receivables Management; Inventory Management.

Practical Exercises:

1. Identify and analyse the financial objectives of a specific company or organization. Discuss how these objectives align with the overall goals of the business.
2. Develop a financial plan for a start-up business, including revenue projections, expense forecasts, and funding requirements.
3. Analyse the sources of generation of finance in a specific industry or sector. Discuss trends, challenges, and opportunities in accessing finance for businesses operating in that sector.

4. Evaluate the feasibility of investment projects using techniques like Net Present Value (NPV) and Internal Rate of Return (IRR).
5. Analyse the dividend pay-out ratios and dividend yield for a company and interpret their implications.
6. Prepare a working capital budget for a manufacturing company and assess its adequacy.
7. Develop strategies for improving cash management and receivables turnover for a small business.
8. Develop strategies for improving inventory management for a small business and a large business.

Suggested Readings:

1. "Principles of Corporate Finance" by Richard A. Brealey and Stewart C. Myers - Publisher: McGraw-Hill Education.
2. "Financial Management: Theory & Practice" by Eugene F. Brigham and Michael C. Ehrhardt - Publisher: Cengage Learning.
3. "Fundamentals of Financial Management" by James C. Van Horne and John M. Wachowicz Jr. - Publisher: Pearson.
4. "Financial Management: Principles and Applications" by Sheridan Titman, Arthur J. Keown, and John D. Martin - Publisher: Pearson.
5. "Corporate Finance" by Jonathan Berk and Peter DeMarzo - Publisher: Pearson.
6. "Financial Management: Theory & Practice" by Prasanna Chandra - Publisher: McGraw Hill Education.
7. "Financial Management: Text, Problems and Cases" by M. Y. Khan and P. K. Jain - Publisher: Tata McGraw-Hill Education.
8. "Financial Management: Principles and Applications" by S. N. Maheshwari and S. K. Jain - Publisher: Sultan Chand & Sons.
9. "Financial Management: A Practical Approach" by B. L. Maheshwari and S. K. Maheshwari - Publisher: Sultan Chand & Sons.
10. "Financial Management " by Vandana Dangi - Publisher: VK Global Publications Publications.

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Financial Management

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	3	3	2	3	3	2	3
CO2	3	3	3	3	2	3	3	2	3
CO3	3	3	3	3	2	3	3	2	3
CO4	3	3	3	3	2	3	3	2	3
Average	3.0	3.0	3.0	3.0	2.0	3.0	3.0	2.0	3.0

Name of Subject: AUDITING AND PROFESSIONAL ETHICS	Maximum Theory Marks: 75 (TI+TE+PI+PE=25+50+ - + -)
Course ID: 240/COM/CC603	Time Allowed: 2 Hrs.
Credits 3 (L-T-P =2-1-)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section ‘A’ shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section ‘B’ shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able to:

CO1: Understand the legal and regulatory frameworks governing auditing practices.

CO2: Analyze organizational structures and procedures relevant to the audit process.

CO3: Recognize the cultural and ethical dimensions of auditing and professional conduct.

CO4: Evaluate financial statements and identify areas of audit risk and assurance.

Course Contents:

Unit I: Definition, objectives, types of auditing, and role and responsibilities of auditors; Introduction to professional ethics in auditing, Ethical dilemmas and decision-making in auditing.
Unit II: Overview of International Standards on Auditing (ISA), Study of the IFAC Code of Ethics for Professional Accountants, Regulatory bodies and their roles (e.g., PCAOB, AICPA), Legal liabilities of auditors.
Unit III: Planning an audit, including risk assessment and materiality; Audit evidence: collection, evaluation, and documentation; internal controls and their evaluation; Audit report: types, structure, and contents.
Unit IV: Technology in auditing: data analytics, AI, and blockchain, Ethical considerations in the use of technology, Emerging trends in auditing and their implications, Future challenges and opportunities for the auditing profession

Suggested Readings:

1. Aruna Jha. Auditing and Assurance. Publisher: Himalaya Publishing House.
2. R.S. Aneja. Corporate Audit and Compliance Manual. Publisher: Bharat Law House.
3. V. K. Agrawal and M. L. Gupta. Auditing and Assurance. Publisher: Taxmann Publications.
4. Dr. Pankaj Garg. Advanced Auditing and Professional Ethics. Publisher: Taxmann Publications.
5. K. S. Ravichandran and K. R. V. Subramaniam. Auditing: Principles and Practice. Publisher: Bharat Law House.
6. Vinod Kumar Agarwal and P. K. Gupta. Auditing and Corporate Governance. Publisher: Bharat Law House.
7. N. P. Sarda. Auditing Principles and Techniques. Publisher: Taxmann Publications.
8. S. Ravi. Corporate Governance and Ethics. Publisher: Tata McGraw Hill Education Pvt. Ltd.

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Auditing and Professional Ethics

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	2	1	2	2	3	2	1
CO2	2	1	2	2	2	2	2	3	3
CO3	2	2	3	3	3	2	2	2	2
CO4	2	3	2	2	2	2	2	2	3
Average	2	2	2.25	2	2.25	2	2.25	2.25	2.25

Semester 7

Name of Subject: ADVANCED BUSINESS ANALYSIS	Maximum Theory Marks: 100 (TE+TI+PE+PI=25+50+5+20)
Course ID: 240/COM/CC701H	Time Allowed: 2 Hrs
Credits 4 (L-T-P =3- - -1)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section 'B' shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able to:

CO1: Understand the stability of a business by evaluating its financial performance and operational resilience.

CO2: Conduct comprehensive market analysis to identify opportunities and threats, and devise effective strategies.

CO3: Assess risks associated with business operations and develop risk mitigation strategies to ensure sustainability.

CO4: Evaluate organizational performance using key performance indicators and make informed decisions to drive business growth and success.

Course Contents:

Unit 1: Stability Analysis: Introduction to stability analysis in business; Advanced financial stability metrics: Debt-to-equity ratio, Cash conversion cycle; Operational stability analysis: Capacity utilization, Inventory turnover, Efficiency ratios; Analysing industry stability and competitive positioning.
Unit 2: Market Analysis: Market structure and competition: Perfect competition, Monopoly, Monopolistic competition, Oligopoly; Advanced market research methodologies: Conjoint analysis, Choice modelling, Predictive analytics; Market segmentation and targeting strategies; Competitive intelligence and SWOT analysis; Forecasting market trends and demand patterns.
Unit 3: Risk Analysis: Introduction to business risk analysis; Risk identification and assessment techniques: Risk matrices, Monte Carlo simulation, Sensitivity analysis; Strategic implications of risk analysis; Risk mitigation strategies: Risk transfer, Risk avoidance, Risk reduction, Risk acceptance.
Unit 4: Performance Analysis and Decision Making: Key performance indicators (KPIs) and their importance; Performance benchmarking and best practices analysis; Decision analysis techniques: Decision trees, Cost-benefit analysis, Scenario planning; Game theory and strategic decision making; Game theory applications in pricing, advertising and product differentiation.

Practical Exercises:

1. Conduct advanced stability analysis of a selected company using financial and operational metrics.
2. Perform a detailed market analysis for a specific industry or market segment, including predictive analytics and trend forecasting.
3. Assess strategic risks for a hypothetical business scenario and develop risk mitigation strategies.

- Analyse organizational performance using KPIs and decision analysis tools and develop strategies for performance optimization.

Suggested Readings:

- "Advanced Business Analytics" by Saumitra N. Bhaduri and David Fogarty- Publisher: Springer.
- "Advanced Business Analytics" by Niel Nickolaisen - Publisher: Wiley.
- "Strategic Market Management" by David A. Aaker - Publisher: Wiley.
- "Risk Management and Financial Institutions" by John C. Hull - Publisher: Wiley.
- "Performance Management: Integrating Strategy Execution, Methodologies, Risk, and Analytics" by Gary Cokins - Publisher: Wiley.
- "Business Analysis and Valuation: Using Financial Statements" by Krishna G. Palepu and Paul M. Healy - Publisher: Cengage Learning.

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Advanced Business Analysis

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	2	3	3	2	3
CO3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	2	3
Average	3.0	3.0	3.0	3.0	2.75	3.0	3.0	2.5	3.0

Name of Subject: STRATEGIC MANAGEMENT	Maximum Theory Marks: 100 (TI+TE+PI+PE= 30+70+ - + -)
Course ID: 240/COM/CC702H	Time Allowed: 3 Hrs.
Credits 4 (L-T-P =3 - 1- -)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions of 14 marks each (2 questions from each unit).** **All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able to:

CO1: know about the strategy, types and levels of strategy in Corporations-Business, Functional level

CO2: analyse how organizations make decisions in response to rapid changes that occur due to environmental changes.

CO3: Find out the practical approaches using different strategic management models

CO4: Evaluate effective entry strategies for global markets; implement and evaluate strategy at an international level

Course Contents:

Unit I: Strategic Management- Meaning, Historical Development, Nature, Scope and Significance; Business Definition; Strategic Decision Making; Enterprise Strategists; Strategic Management Model; Strategic Intent- Vision, Mission and Objectives.
Unit II: Environmental Analysis: Analysis of broad environment: Environmental profile; Constructing scenarios; Environmental scanning techniques- ETOP, PEST and SWOT (TOWS) Matrix; Michael Porter's Diamond framework; Analysis of operating environment – Michael Porter's model of industry analysis; Strategic group analysis; Analysis of internal environment– Resource audit; Resource Based View (RBV); Core and distinctive competencies; Sustainable competitive advantage and transient competitive advantage.
Unit III- Strategic Choices: Strategy Alternatives, Variation and Choices: Stability, Growth, Retrenchment and Combination Strategies, Strategic Alliances, Mergers, Acquisitions, Diversification, Integration, Liquidation; Corporate Portfolio Analysis; Strategic Choices Models- BCG Matrix, GE- Model, C. Hofer's Product-Market Evolution Portfolio Matrix, Shell's Directional Policy Matrix.
Unit IV: Strategic Implementation and Evaluation and Control - Strategy Implementation Process, Issues in Strategy Implementation: Behavioral, Functional, Operational and Functional Implementation Strategy, Process and Methods. Strategic Management in internet era

Suggested Readings:

1. Strategic Management by John A. Pearce Richard B. Robinson -A.I.T.B.S. Publishers and Distribution, Delhi.
2. Strategic Management - Concepts and Cases by Upendra Kachru. – Excel Books (2005)
3. Strategic Management and Business Policy (Third Edition) by Azhar Kazmi. Tata McGraw Hill. (2010)
4. Business Policy and Strategic Management by William F. Glueck, McGraw Hills, International Book Company.

MAPPING MATRIX: CO-PO & CO-PSO Matrix for the Course: Strategic Management

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	2	1	1	1	2	2	2
CO2	1	2	2	3	2	2	2	2	3
CO3	1	2	3	3	2	3	3	3	2
CO4	1	2	3	3	2	3	3	3	2
Average	1.5	2.25	2.5	2.5	1.75	2.25	2.5	2.5	2.25

Name of Subject: FINANCIAL MARKETS AND INSTITUTIONS	Maximum Theory Marks: 100 (TE+TI+PE+PI=25+50+5+20)
Course ID: 240/COM/CC703H	Time Allowed: 2 Hrs
Credits 4 (L-T-P =3- -1)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section ‘A’ shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section ‘B’ shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able to:

CO1: Understand the structure and functions of the Indian financial system, including regulatory frameworks.

CO2: Analyse the role and significance of financial markets in the economy, including primary and secondary markets.

CO3: Evaluate the operations and mechanisms of stock exchanges in India and their impact on market dynamics.

CO4: Comprehend the functions and operations of various financial institutions, including commercial banks, development banks, and non-banking financial institutions.

Course Contents:

Unit I: Indian Financial System: Structure and functions of the Indian Financial System; Financial Technology (FinTech); Financial Intermediaries and Financial Innovation; Regulatory Framework: Regulatory Institutions in India: RBI, SEBI, IRDA, PFRDA; Regulations of Primary and Secondary Markets; Company Law Provisions.
Unit II: Financial Markets: Meaning, Role and Importance of Financial Markets; Types of Financial Markets: Money Market, Capital Market; Linkages Between Markets. Primary Market: Meaning, Role and Importance of Primary Market, Participants and Instruments of Primary Market, Issue Management of Financial Assets, Book Building Process (Theory and Numerical). Merchant Bank: Meaning, Role and Types.
Unit III: Secondary Market: Meaning, Role and Importance of Secondary Market, Participants and Instruments of Secondary Market; Types, Functions and Facets of Stock Exchanges; Trade Mechanism in Bombay Stock Exchange and National Stock Exchange, Present Status of Stock Exchanges in India; An Overview of SENSEX, NIFTY and other indices.
Unit IV: Financial Institutions: Meaning, Features, Types and Role of Financial Institutions; Components and Mechanism of Organized and Unorganized Banking Institutions; Meaning, Objectives and Functions of Non-Banking Financial Institutions/Companies (NBFCs); Meaning, Features, Objectives, Types and Functions of Commercial Banks, Development Banks/Financial Institutions (DFIs), Micro Finance Institutions (MFIs) and Investment Institutions operating in India; Working of IFCI, SFC, IDBI, SIDBI, IIC, IRBI, NHB, ICICI, EXIM and NABARD.

Practical Exercises:

1. Analyse the functioning of financial intermediaries in the Indian financial system.

- Evaluate the role of a merchant bank in a capital market transaction.
- Perform a comparative analysis of the primary market and secondary market transactions.
- Conduct a case study on the functioning of a major stock exchange in India.
- Analyse the trade mechanism in a stock exchange and perform online trading simulations.
- Prepare a report on the regulatory framework governing financial institutions in India.
- Develop a financial innovation proposal for a non-banking financial institution.
- Conduct case studies on financial innovation and its impact on the Indian financial system.

Suggested Readings:

- "Indian Financial System" by M. Y. Khan - Publisher: Tata McGraw-Hill Education.
- "Financial Markets and Institutions" by Jeff Madura - Publisher: Cengage Learning.
- "Financial Institutions, Markets, and Money" by David S. Kidwell, David W. Blackwell - Publisher: Wiley.
- "Indian Financial System and Financial Markets" by Bharti Pathak - Publisher: Pearson.
- "Indian Financial System: Theory and Practice" by H. R. Machiraju - Publisher: Himalaya Publishing House.
- "Indian Financial System" by M. P. Shukla - Publisher: Vikas Publishing House.
- "Financial Markets and Institutions: A Modern Perspective" by Anwar Shah - Publisher: John Wiley & Sons.
- "Financial Market, Institutions and Services" by Vandana Dangi - Publisher: VK Global Publications.

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Financial Markets and Institutions

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	3	3	2	3	3	2	3
CO2	3	3	3	3	3	3	3	2	3
CO3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	2	3
Average	3.0	3.0	3.0	3.0	2.75	3.0	3.0	2.25	3.0

Name of Subject: ACCOUNTING STANDARDS & FINANCIAL REPORTING	Maximum Marks: 100 (TI + TE + PI + PE = 30 + 70 + - + -)
Course ID : 240/COM/CC704H	Time Allowed: 3 Hrs.
Credits 4 (L-T-P =3-1- -)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions of 14 marks each (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - - After completing the course students will be able to:

CO1: gain insights into accounting regulations and accounting aspects of Companies.

CO2: know about Stages and Process of Standards settings by ICAI in India along with Compliance and Applicability of Accounting Standards in India.

CO3: understand the difference between Accounting Standard, IFRS, IASB and FASB and also gain knowledge on Convergence of Indian Accounting Standards with IFRS

CO4: analyse and learn about the IFRS current status & Challenges and also understand the concept of harmonization in Accounting and Reporting.

Course Contents:

Unit I: Financial Disclosures and Reporting: Objectives and Concepts, Developing a financial Reporting Framework, Need for financial reporting standards, Trueblood report and The ‘corporate Report’ on Disclosure reporting; FASB concept No.1. An effective corporate report. Accounting Standard-1 on “Disclosure of Accounting Policies” IASC’s conceptual framework for preparation and presentation of Financial statements.
Unit II: Specific reporting issues: Segment, Interim, Social, Environmental reporting including AS-17 and AS-25. Related Parties Disclosures (AS-18), Financial Reporting of Interests in Joint Ventures (AS-27).
Unit III: Accounting Standards formation: Meaning of AS, Process of Standards settings in India and by IASC, AS-2, AS-3, AS-6, AS-9, AS-10, AS-11, AS-14, AS-19, AS20, AS-26 and AS-28 in detail. Harmonisation in Accounting and Reporting (including Recommendation of RBI and SEBI).
Unit IV: Contemporary Issues in Accounting: Human Resource Accounting, Accounting for Price-Level changes, Value Added Accounting and Reporting, Forensic Accounting and Reporting

Suggested Readings:

1. Kenneth S. Most, “Accounting Theory”, Ohio Grid Inc.
2. Jawahar Lal, “Corporate Financial Reporting: Theory and Practice” Taxman, 2 nd Ed.
3. Vijay Kumar, M.P, “First Lesson on Accounting Standards”, Snowwhite.
4. Glautier, H.W.E. And Undordown, B. “Accounting Theory and Practice” (Arnold Heinemann).

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Accounting Standards & Financial Reporting

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1	2	2	3	2	2	3	2
CO2	3	1	2	2	2	2	3	2	2
CO3	2	2	1	1	2	1	2	2	3
CO4	2	2	2	2	2	1	3	3	2
Average	2.25	1.5	1.75	1.75	2.25	1.5	2.5	2.5	2.25

Semester 8

Name of Subject: CORPORATE TAX	Maximum Theory Marks: 100 (TI+TE+PI+PE= 25+50+5+20)
Course ID : 240/COM/CC801H	Time Allowed: 2 Hrs.
Credits 4 (L-T-P =3- - -1)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section 'B' shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able to:

- CO1:** Identify various types of companies and calculate Gross Total Income of a company.
- CO2:** Understand the deduction allowed to company assessee; provision of MAT; and assessment of Insurance companies.
- CO3:** Assess different types of corporate assesses.
- CO4:** Assess cooperative societies and calculate double taxation reliefs available to an assessee.

Course Contents:

Unit I: Meaning of Company-, Residential Status and Incidence of tax on companies. Computation of Income of company under various heads; General provisions applicable to companies for Computation of Gross Total Income
Unit II: Deductions from Gross Total Income as applicable to companies; Computation of Tax for various types of companies, Provisions of MAT; Assessment of Insurance Companies
Unit III- Assessment of Charitable/ Educational Institutions/ Religious Trust and Political Parties; Assessment of Non-Residents and Advance Ruling for non-residents.
Unit IV: Assessment of Cooperative Societies, Assessment of Discontinued business, Double Taxation Relief.

Practical Exercises:

1. Determine the residential status of a company. Pick any 15 income items of company and determine the incidence of tax in case of the company.
2. Download the annual report of the company and determine Gross Total Income, Net Income and Payable Tax Liability of the company.
3. Prepare and present the taxability of any cooperative society/ Charitable Trust.

Suggested Readings:

1. Direct Taxes Law & Practice: Dr. V.K. Singhania and Dr. Kapil Singhania, Taxmann Publications.
2. Income Tax Law and Practice: Dr. H.C. Mehrotra and Dr. S.P. Goyal, Sahitya Bhawan Agra.
3. Direct Tax Law & Practice: B.B. Lal, Konark Publication, Delhi.
4. Service Tax and VAT: V.S. Datey, Taxmann Publications.

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Corporate Tax

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	2	1	1	1	1	1	2
CO2	2	3	2	2	1	2	2	1	2
CO3	2	2	2	2	1	2	2	2	2
CO4	2	3	2	2	1	2	2	1	2
Average	2.25	2.75	2	1.75	1	1.75	1.75	1.25	2

Name of Subject: BUSINESS RESEARCH METHODS	Maximum Theory Marks: 100 (TI+TE+PI+PE= 25+50+05+20)
Course ID: 240/COM/CC802H	Time Allowed: 2 Hrs.
Credits 4 (L-T-P =3- -1)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section ‘A’ shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section ‘B’ shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able to:

CO1: Understand alternative research design, methodologies, philosophies, strategies and process in business oriented research and identify their limitations and implications.

CO2: Apply methodological theory to study existing research studies and while conducting their own research work .

CO3: Use diverse tools and techniques of research methods and analyse their respective suitability for different research problems

CO4: Plan, design and conduct a scholarly research project. They can engage in scholarly discussion and debate within the academic community in the spirit of collegiality.

Course Contents:

Unit I: Introduction to Business Research: Defining Research; Types of Research-Basic and Applied Research; Process of Research; Features of a Good Research Study; Research Applications in Business Decisions. Formulation of the Research Problem and Development of the Research Hypotheses: Problem Identification and definition; Process of Problem Identification; Developing a research proposal; Formulation of the Research Hypotheses
Unit II: Research Design: The Nature of Research Designs; Process of Formulation of Research Design; Classification: Exploratory, Two-tiered, Experimental and Descriptive Research Design for Hypothesis Testing or Experimental Research Studies: Concept and Classification of Experimental Designs; Validity in Experimentation; Factors affecting Internal Validity of Experiment; Factors affecting External Validity of Experiment; Methods to Control Extraneous Variables and Environments of Conducting Experiments
Unit III- Data Collection Methods: Classification of Data; Research Applications of Secondary and Primary Data; Secondary data sources and usage; Online data sources; Qualitative Method of Data Collection: observation method, Content Analysis, Focus Group Method, Personal Interview Method and Projective Techniques; Primary data collection methods- questioning techniques, online surveys; Questionnaire Design Procedure. Sampling Plan: Universe, Sample vs. Census; Sample Frame and Sampling Unit; Sampling Design; Sampling Techniques; Sample size
Unit IV – Basic concepts and applications of multivariate analysis, Analysis of variance, multiple regression, factor analysis, cluster analysis, discriminant analysis. Report Writing : Meaning, Functions and Types of Research Report, Steps of Planning Report Writing, Research Report Structure, Principles of Writing, Guidelines for Effective Documentation, Writing and Typing the Report, Research Briefings: Oral Presentation. Presentation of Results: Descriptive Presentation, Graphic Presentation, Diagrams, Pictures and Maps, Tabular Presentation, Difficulties in Presentation.

Practical Exercises:

1. Create a written literature review document by constructing the research question(s) and critically evaluating research-focused business literature and applied research journals.
2. Produce a written research proposal that demonstrates:
 - an understanding of what comprises good research design;
 - an appreciation for qualitative and quantitative methods of gathering and analyzing data;
 - ethical issues to be considered when undertaking business research
3. Write a research paper/article related to Commerce stream.

Suggested Readings:

1. Dr Deepak Chawla & Neena Sondhi. Research Methodology-Concepts and Cases. Vikas Publications.
2. Sekaran, U. and Bougie, R., 2016. Research methods for business: A skill building approach. John Wiley & Sons.
3. S.N.Murthy and U Bhojanna. Business Research Methods. Excel publishing House.
4. K.V. Rao. Research Methodology in Commerce and Management. Sterling Publications.
5. Cooper, D.R., Schindler, P.S. and Sun, J., 2006. Business research methods (Vol. 9). New York: McGraw-Hill Irwin.
6. Krishnaswamy, K.N., 2006. Management Research Methodology: Integration of Principles, Methods and Techniques. Pearson Education India.
7. Dr V.P. Michael. Research Methodology in Management. Himalaya Publishing House.
8. Kothari, C.R., 2004. Research methodology: Methods and techniques. New Age International.

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Business Research Methods

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	2	2	1	1	1	2	2	2
CO2	2	3	2	2	2	2	3	2	2
CO3	2	2	2	2	2	2	3	2	2
CO4	2	2	3	2	1	1	1	1	2
Average	1.75	2.25	2.25	1.75	1.5	1.5	2.25	1.75	2

Name of Subject: PROJECT PLANNING AND MANAGEMENT	Maximum Theory Marks: 100 (TI+TE+PI+PE=25+50+5+20)
Course ID: 240/COM/CC803H	Time Allowed: 2 Hrs.
Credits 4 (L-T-P =3- - - 1)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section ‘A’ shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section ‘B’ shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able to:

CO1: Understand the principles and techniques of project planning, strategy and capital allocation.

CO2: Analyse market dynamics, technical aspects and financial aspects for project viability

CO3: Apply advanced valuation methods, considering behavioural, strategic and organizational factors, and also explore various financing options for projects.

CO4: Implement project management techniques, network strategies, and conduct project reviews for effective execution and administrative control.

Course Contents:

Unit 1: Project: An overview; Project Planning: Planning, Strategy and Capital Allocation; Generation and Screening of Project Ideas; Project Analysis: Market and Demand analysis, Technical Analysis.
Unit 2: Project Viability: Financial Estimates and Projections, Time Value Money, Investment Criteria, Project Cash Flows, Cost of Capital; Risk Analysis: Market and Firm Risk, Special Decision Situations; Social Cost Benefit Analysis; Multiple Projects and Constraints.
Unit 3: Advanced Valuation Methods: Valuation of Real Options; Judgmental, Behavioral, Strategic and Organisational Considerations; Financing: Financing of Projects including special considerations in financing infrastructure projects, venture capital and private equity.
Unit 4: Project Implementation: Project Management: Implementation; Network Techniques for Project Management (Program Evaluation Review Technique (PERT), Critical Path Method (CPM), Graphical Evaluation and Review Technique (GERT), Line of Balance (LOB) technique); Project Review and Administrative Aspects.

Practical Exercises:

1. Conduct a project feasibility study including market analysis and financial projections.
2. Develop a risk management plan for a hypothetical project scenario.
3. Evaluate real options for project investment decisions.
4. Design a financing plan for a large-scale infrastructure project.
5. Create a project management schedule using network techniques.
6. Perform sensitivity analysis on project cash flows and investment criteria.
7. Analyse case studies on project implementation challenges and strategies.

Suggested Readings:

1. "Project Management: A Managerial Approach" by Jack R. Meredith and Samuel J. Mantel Jr. - Publisher: Wiley.
2. "Project Management Body of Knowledge (PMBOK Guide)" by Project Management Institute, Publisher: Project Management Institute.
3. "Project Management: Planning and Control Techniques" by R. L. Narasimhan and B. S. Sahay, Publisher: McGraw-Hill Education.
4. "Project Management in India" by Alok, Publisher: Macmillan Publishers India Ltd.
5. "Strategic Project Management: Contemporary Issues and Strategies for Developing Economies" edited by Pankaj M. Madhani and Manish R. Mundada, Publisher: Springer.
6. "Project Management" by Sanjiv Marwah - Publisher: Dreamtech Press.
7. "Project Management: Text and Practice" by K.R. Sharma - Publisher: Atlantic.
8. "Project Planning and Management" by Vandana Dangi - Publisher: VK Global Publications.

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Project Planning and Management

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	3	3	2	3	3	2	3
CO2	3	3	3	3	2	3	3	2	3
CO3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
Average	3.0	3.0	3.0	3.0	2.5	3.0	3.0	2.5	3.0

Name of Subject: Fundamentals of Operations Research	Maximum Theory Marks: 100 (TI+TE+PI+PE =25+50+05+20)
Course ID: 240/COM/CC804H	Time Allowed: 2 Hrs.
Credits 4 (L-T-P =3 - - 1)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section ‘A’ shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section ‘B’ shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question

Course Outcomes: - After completing the course, students will be able to:

CO1: Understand the nature and basic concepts of Operational Research and its applications

CO2: Encourage students to use basic Operational Research tools and techniques whenever necessary

CO3: Equip students with necessary mathematical and statistical tools and techniques

CO4: Help students in formulating simple real life problems as Operational Research problems and solving them using various tools and techniques

Course Contents:

Unit I: Introduction: Introduction to Operations Research: Basics definition, scope, objectives, phases, models and limitations of Operations Research. Deterministic Models: Formulation of Linear Programming Problem, Graphical solution of LPP, Simplex Method, Artificial variables, Big- M method, Transportation Problem: Formulation, solution, unbalanced Transportation problem. Finding basic feasible solutions, Optimality tests, Assignment Model: Formulation, Hungarian method for optimal solution, Solving unbalanced problem, Travelling salesman problem
Unit II: Probabilistic Models: Decision making under uncertainty: Maximum and minimum models; Introduction to decision tree. Game theory: Solution of simple two person zero-sum games: Examples of simple competitive situation. Dynamic Programming: Introduction to deterministic and probabilistic dynamic programming, Solution of simple problems.
Unit III- Queuing theory: Types of queuing situation, Queuing models with Poisson's input and exponential service, their application to simple situations. Network Models: PERT & CPM, Introduction, analysis of time bound project situations, construction of networks, identification of critical path, slack and float, crashing of network for cost reduction
Unit IV – Replacement Models: Replacement of Items that deteriorate whose maintenance costs increase with time without change in the money value. Replacement of items that fail suddenly: individual replacement policy, group replacement policy. Inventory Models: Inventory costs. Models with deterministic demand model (a) demand rate uniform and production rate infinite, model (b) demand rate non-uniform and production rate infinite, model (c) demand rate uniform and production rate finite.

Practical Exercises:

1. Work individually or in teams to complete projects or case studies
2. Present brief written reports summarizing the important results and conclusions of an Operation Research study.
3. Visit Industries to understand and solve Operations Research Problems of any industry.

Suggested Readings:

1. Wagner, HM, Principles of Operations Research; Prentice Hall.
2. Gupta, PK and Hira, DS, Operations Research, S. Chand & Co.
3. Taha, Introduction to Operation Research; Pearson.
4. Hiller, F.S. and Libermann, G.I. Introduction to Operation Research; Holden Ray.
5. Sharma, J.K. Operations Research Theory & Applications; Macmillan India Ltd.
6. KantiSwarup, Gupta, P.K. and Manmohan (2007): Operations Research, 13th Edition, Sultan Chand and Sons.
7. S.C. Gupta and V.K. Kapoor (2008): Fundamentals of Applied Statistics, 4th Ed Sultan Chand and Sons.

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Fundamentals of Operations Research

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	2	1	2	1	2	2	2
CO2	2	1	2	2	2	2	3	2	2
CO3	2	2	2	2	2	2	3	2	2
CO4	2	2	2	2	2	2	1	2	2
Average	2	1.75	2	1.75	2	1.75	2.25	2	2

Name of Subject: Statistical Analysis	Maximum Theory Marks: 100 (TI+TE+PI+PE=15+35+15+35)
Course ID: 240/COM/CC801R	Time Allowed: 1Hour 30 Min
Credits 4 (L-T-P =2- -2)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section ‘A’ shall comprise seven short answer type questions from the syllabus carrying one mark each, which shall be compulsory. The answer to each question should not normally exceed 50 words. **Section ‘B’ shall comprise eight questions of 7 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. Paper setter will not specify any one software in the question paper as student can select any of the software i.e. SPSS, E-views or R Studio.

NOTE: A student can select any of the software i.e. SPSS, E-Views or R Studio, if that software is not taught in that institute, student will have to learn that from open sources like, YouTube, MOOCS etc.

Course Outcomes: - After completing the course, students will be able to:

CO1: Understanding the concepts of Data analysis, Types of Data and basic concepts of Statistics.

CO2: Knowledge to Understand Presentation and Interpretation of the Data in SPSS/E- Views/R-Studio (anyone software).

CO3: Gaining the skills to calculate Measures of Central Tendency and Dispersion, and perform different types of Correlation and Regression Techniques in SPSS/E-Views/R-Studio(anyone software).

CO4: Ability to apply Parametric and Non-Parametric Tests, Factor Analysis in SPSS/E- Views/R-Studio (anyone software).

Course Contents:

Unit I: Introduction: Data and Data Science; Data analytics and data analysis, Classification of Analytics, Application of analytics in business, Challenges in data analytics. Types of data: Qualitative and Quantitative Data, Cross-Sectional and Time series data, Univariate and Multivariate data, Scales of measurement of Data Frequencies, Bar charts, Pie Charts, Line Graphs, histograms, Measures of central tendency, dispersion, Skewness, Kurtosis, Box plots.
Unit II: Concepts of Linear Correlation and Regression, Multiple Regression, Normality tests, t-tests, Chi Square tests, F-test, One way and Two way ANOVA.
Unit III- SPSS/E-Views/R-Studio Data File: Opening a data file in SPSS/E-Views/R-Studio (anyone software), SPSS/E-Views/R-Studio Data Editor, Creating a data file, Editing and Manipulating data, Missing Values, Editing SPSS/E-Views/R-Studio Output, Copying SPSS/E-Views/R-Studio output, Printing from SPSS/E-Views/R-Studio (anyone software), Importing Data. Charts and Graphs with SPSS/E-Views/R-Studio (anyone software): Frequencies, Bar charts, Pie Charts, Line Graphs, histograms
Unit IV – Descriptive Statistics with SPSS/E-Views/R-Studio (anyone software): Measures of central tendency, dispersion, Skewness, Kurtosis, Box plots. Statistical tests using SPSS/E-Views/R-Studio (anyone software), Correlation and Regression using SPSS/E-Views/R-Studio (anyone software), Factor analysis using SPSS/E-Views/R-Studio (anyone software).

Practical Exercises:

1. Read datasets into SPSS/E-Views/R-Studio (anyone software) - Export data from SPSS/E-Views/R-Studio - Manipulate and Process Data in SPSS/E-Views/R-Studio -use functions and

packages in SPSS/E-Views/R-Studio (anyone software) - Demonstrate with a Case Study to perform basic analytics using SPSS/E-Views/R-Studio (anyone software).

2. Create Regression Models using SPSS/E-Views/R-Studio (anyone software); Interpretation of results. Applying tests for heteroscedasticity and multicollinearity.
3. Prepare a practical file that covers the data and the commands for data analysis in respective software, and outputs of the anyone software also.

Suggested Readings:

1. Kothari, C.R., 2004. Research methodology: Methods and techniques. New Age International.
2. Gupta, S.L. and Gupta, Hitesh, SPSS for Researchers, International Book House Pvt. Ltd.
3. Mukhopadhyay, P. (2020): Mathematical Statistics, Books and Allied Private Limited, Kolkata.
4. Kapoor, J.N. and Saxena, H.C. (2020): Mathematical Statistics, Sultan Chand & Sons, New Delhi.
5. Cunningham, B.J. (2012): Using SPSS: An Interactive Hands-on approach.
6. Field, A. (2013): Discovering Statistics Using SPSS, Fourth Edition, SAGE.
7. Gupta, V., SPSS for Beginners, VJ Books Inc.
8. Rajathi, A. and Chandran, P., SPSS for you, MJP Publishers
9. Motwani, B. (2019). Data analytics with R. New Jersey, United States: Wiley
10. Ohri, A (2012). R for business analytics. Springer.
11. Paul, T. (2011). R cookbook. New York, United States: O Reilly Media.
12. Chris Brooks (2014). Introductory Econometrics for Finance, Third Edition, Cambridge University Press.

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Statistical Analysis

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	2	2	1	1	1	2	2	2
CO2	1	1	2	2	2	2	3	2	2
CO3	2	2	2	2	2	2	3	2	2
CO4	2	2	2	2	1	1	1	1	2
Average	1.5	1.75	2	1.75	1.5	1.5	2.25	1.75	2

Name of Subject: : BUSINESS RESEARCH METHODS	Maximum Theory Marks: 100 (TI+TE+PI+PE= 25+50+05+20)
Course ID: 240/COM/CC802R	Time Allowed: 2 Hrs.
Credits 4 (L-T-P =3- - -1)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section ‘A’ shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section ‘B’ shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able to:

CO1: Understand alternative research design, methodologies, philosophies, strategies and process in business oriented research and identify their limitations and implications.

CO2: Apply methodological theory to study existing research studies and while conducting their own research work.

CO3: Use diverse tools and techniques of research methods and analyse their respective suitability for different research problems

CO4: Plan, design and conduct a scholarly research project. They can engage in scholarly discussion and debate within the academic community in the spirit of collegiality.

Course Contents:

Unit I: Introduction to Business Research: Defining Research; Types of Research-Basic and Applied Research; Process of Research; Features of a Good Research Study; Research Applications in Business Decisions. Formulation of the Research Problem and Development of the Research Hypotheses: Problem Identification and definition; Process of Problem Identification; Developing a research proposal; Formulation of the Research Hypotheses.

Unit II: Research Design: The Nature of Research Designs; Process of Formulation of Research Design; Classification: Exploratory, Two-tiered, Experimental and Descriptive Research Design for Hypothesis Testing or Experimental Research Studies: Concept and Classification of Experimental Designs; Validity in Experimentation; Factors affecting Internal Validity of Experiment; Factors affecting External Validity of Experiment; Methods to Control Extraneous Variables and Environments of Conducting Experiments.

Unit III- Data Collection Methods: Classification of Data; Research Applications of Secondary and Primary Data; Secondary data sources and usage; Online data sources; Qualitative Method of Data Collection: observation method, Content Analysis, Focus Group Method, Personal Interview Method and Projective Techniques; Primary data collection methods- questioning techniques, online surveys; Questionnaire Design Procedure. Sampling Plan: Universe, Sample vs. Census; Sample Frame and Sampling Unit; Sampling Design; Sampling Techniques; Sample size

Unit IV – Basic concepts and applications of multivariate analysis, Analysis of variance, multiple regression, factor analysis, cluster analysis, discriminant analysis.
Report Writing : Meaning, Functions and Types of Research Report, Steps of Planning Report Writing, Research Report Structure, Principles of Writing, Guidelines for Effective Documentation, Writing and Typing the Report, Research Briefings: Oral Presentation. Presentation of Results: Descriptive Presentation, Graphic Presentation, Diagrams, Pictures and Maps, Tabular Presentation, Difficulties in Presentation.

Practical Exercises:

1. Create a written literature review document by constructing the research question(s) and critically evaluating research-focused business literature and applied research journals.
2. Produce a written research proposal that demonstrates:
 - an understanding of what comprises good research design;
 - an appreciation for qualitative and quantitative methods of gathering and analyzing data;
 - ethical issues to be considered when undertaking business research
3. Write a research paper/article related to Commerce stream.

Suggested Readings:

1. Deepak Chawla & Neena Sondhi. Research Methodology-Concepts and Cases. Vikas Publications.
2. Sekaran, U. and Bougie, R., 2016. Research methods for business: A skill building approach. John Wiley & Sons.
3. S.N.Murthy and U Bhojanna. Business Research Methods. Excel publishing House
4. K.V. Rao. Research Methodology in Commerce and Management. Sterling Publications.
5. Cooper, D.R., Schindler, P.S. and Sun, J., 2006. Business research methods (Vol. 9). New York: McGraw-Hill Irwin.
6. Krishnaswamy, K.N., 2006. Management Research Methodology: Integration of Principles, Methods and Techniques. Pearson Education India.
7. V.P. Michael. Research Methodology in Management. Himalaya Publishing House.
8. Kothari, C.R., 2004. Research methodology: Methods and techniques. New Age International.

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Business Research Methods

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	2	2	1	1	1	2	2	2
CO2	2	3	2	2	2	2	3	2	2
CO3	2	2	2	2	2	2	3	2	2
CO4	2	2	3	2	1	1	1	1	2
Average	1.75	2.25	2.25	1.75	1.5	1.5	2.25	1.75	2

SYLLABUS

**(POOL OF MINOR/MULTI-DISCIPLINARY/VOCATIONAL/SKILL
ENHANCEMENT COURSES)**

**Course Type: - Minor Course
(MIC) Offered by Department of
Commerce**

Semester: 1

Name of Subject: Fundamentals of Marketing	Total Marks: 50 (TI + TE + PI + PE = 15 + 35 + - + -)
Course Code: 2 4 0 / C O M / M I 1 0 4	Time Allowed: 1 Hour 30 min.
Credits: 2(L-T-P =1-1- -)	Minor Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section ‘A’ shall comprise seven short answer type questions from the syllabus carrying one mark each, which shall be compulsory. The answer to each question should not normally exceed 50 words. **Section ‘B’ shall comprise eight questions of 7 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the syllabus, students will be able to:

CO1: Understand the concept of marketing and its various principles.

CO2: Analyze the various marketing strategies for segmentation and capturing consumers.

CO3: Develop deeper insights regarding the company's decisions of marketing mix.

CO4: Apply the strategy formulation knowledge for businesses

Course Contents:

Unit I: Meaning, concepts and principles of marketing; marketing mix, Analysis of marketing environment
Unit II: Market segmentation: concepts and basis of market segmentation; understanding consumer behavior
Unit III: Product: meaning, product life cycle and new product development process, Pricing objectives, factors affecting pricing and pricing strategies.
Unit IV: Promotion: elements of promotion mix ; Distribution Channel: meaning, types, role and factors affecting choice of distribution channel

Suggested Readings:

1. Kotler, Philip, Kevin Lane Keller, Abraham Koshy & Mithileshwar Jha, Marketing Management, Pearson Education, New Delhi.
2. Saxena, Rajan, Marketing Management, McGraw Hill, New Delhi.
3. Palmer: Introduction to Marketing, Oxford University Press.
4. Zikmund, William G, Marketing, Cengage Learning, New Delhi

Mapping Matrix: CO-PO and CO-PSO Mapping for the Course- Fundamentals of Marketing

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	2	1	1	1	2	1	2
CO2	1	1	2	2	1	2	2	2	2
CO3	1	1	2	2	1	2	2	2	3
CO4	2	2	2	2	1	2	3	2	3
Average	1.5	1.5	2	1.75	1	1.75	2.25	1.75	2.5

**Course Type: - Minor Course
(MIC) Offered by Department of
Commerce**

Semester: 1

Name of Subject: FUNDAMENTALS OF BUSINESS SERVICES	Total Marks: 50 (TI + TE + PI + PE = 15 + 35 + - + -)
Course Code: 240/COM/MI105	Time Allowed: 1 Hour 30 minutes
Credits: 2(L-T-P = 1 – 1 - -)	Minor Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section ‘A’ shall comprise seven short answer type questions from the syllabus carrying one mark each, which shall be compulsory. The answer to each question should not normally exceed 50 words. **Section ‘B’ shall comprise eight questions of 7 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: After completing the syllabus, students will be able to:

CO1: Understand the business services and its importance in the economy.

CO2: Analyze the role of service partners of business.

CO3: Develop the holistic environment for business.

CO4 : Apply the knowledge of business services for business functioning.

Course Contents:

UNIT I : BUSINESS SERVICES: Meaning, nature and scope of business services, importance of business services in the economy, present scenario of business services in India.
UNIT II: BUSINESS SUPPORT SERVICES: BANKING AND INSURANCE: Banking services: facilities provided by banks to businesses, ATM, NEFT, RTGS, SFMS, Insurance : principles, types, concepts, major services/schemes
UNIT III: BUSINESS SUPPORT SERVICES: POSTAL SERVICES AND TRANSPORT Postal services: mail, registered post , parcel, speed post, courier, Transport Services: carriage and staff transportation
UNIT IV: BUSINESS SUPPORT SERVICES: MANPOWER SERVICES AND TECHNICAL SUPPORT Manpower services: Security and Housekeeping, staff recruitment agencies, Technical support organizations: accounting, cyber security and software developers

Practical Exercises:

1. Conduct a case study analysis of a local business to identify the various types of services it offers, their scope, and their importance to the local economy.

2. Organize a field trip or guest lecture to a business service provider (e.g., a bank, insurance company, or consultancy firm) to understand firsthand their operations and impact on the economy.
3. Role-play scenarios where students act as bank tellers or insurance agents, practicing how to handle various customer requests and inquiries effectively.
4. Facilitate group discussions or debates on controversial topics related to corporate social responsibility, such as fair trade practices, environmental sustainability, or labor rights.
5. Organize community service projects or volunteering opportunities where students can actively engage with local organizations and contribute to meaningful social causes.

Suggested Readings:

1. Financial services by sultan Chand and sons
2. Financial markets institutions and financial services by sahitya Bhawan publication
3. Banking and financial services by SIA publishers
4. Financial services by B. Santhanam (Margham publications)
5. Financial services by Jain Kanubha, Vinayak Charu, Kalyani Publishers
6. Financial services by Shashi K Gupta, Nisha Aggarwal, Neeti Gupta
7. Financial services by Dr. Monika Sharma, Payal Arora, Priyanka Chugh, Sharma Publishers

Mapping Matrix: CO-PO and CO-PSO Mapping for the Course- Fundamentals of Business Services

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	2	1	1	1	1	2	1	2
CO2	1	1	1	1	1	2	1	1	1
CO3	1	1	1	1	1	2	2	1	2
CO4	2	1	1	2	1	2	1	1	2
Average	1.25	1.25	1	1.25	1	1.75	1.5	1	1.75

Course Type: Minor Course (MIC)
Offered by Department of Commerce

Semester: 2

Name of Subject: HUMAN RESOURCE MANAGEMENT	Total Marks: 50 (TI + TE + PI + PE = 15 + 35 + - + -)
Course Code: 240/COM/MI204	Time Allowed: 1 Hour 30 minutes
Credits: 2(L-T-P =1-1- -)	Minor Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying one mark each, which shall be compulsory. The answer to each question should not normally exceed 50 words. **Section 'B' shall comprise eight questions of 7 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the syllabus, students will be able to:

- CO1:** Understand the concept of human resource management, human resource planning and its functions
- CO2:** Analyse job analysis, recruitment and selection process.
- CO3:** Develop deeper insights regarding training and development of human resources.
- CO4:** Apply the concept of wage and wage incentives in job.

Course Contents:

Unit1 : Human resource Management: meaning, concepts, evolution and importance of HRM; Human resource planning: objectives and importance of Human Resource Planning
Unit 2: Job Analysis: Process of job analysis, Recruitment and Selection
Unit 3: Human Resource Training and Development: Training process. Methods of manpower training, difference between training and development.
Unit 4: Compensation management for Human Resource: concept of wages and salary, factors affecting development of sound compensation management, types of wages, wage rate system, group incentive plans.

Suggested Readings:

1. Aswathappa, K., Human Resource and Personnel Management, Tata McGraw Hill.
2. Venkatesh, D.N. & Jyothi P., Human Resource Management, Oxford University Press.
3. Bohlander, G. & Snell, S., Human Resource Management, Cengage Learning.
4. Dessler, G., Human Resource Management, Pearson Education.

Mapping Matrix: CO-PO and CO-PSO Mapping for the Course- Human Resource Management

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	1	1	1	2	2	2
CO2	2	2	2	1	2	1	2	2	1
CO3	3	2	2	1	2	2	2	2	1
CO4	3	2	2	1	2	2	2	2	1
Average	2.75	2	1.75	1	1.75	1.5	2	2	1.25

Course Type: Minor Course (MIC)
Offered by Department of Commerce

Semester: 2

Name of Subject: CONSUMER BEHAVIOUR	Total Marks: 50 (TI + TE + PI + PE = 15 + 35 + - + -)
Course Code: 240/COM/MI205	Time Allowed: 1 Hour 30 minutes
Credits 2(L-T-P =1-1--)	Minor Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying one mark each, which shall be compulsory. The answer to each question should not normally exceed 50 words. **Section 'B' shall comprise eight questions of 7 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the course, the students will be able to

CO1: to understand the conceptual framework of Consumer behaviour

CO2: Analyse the individual behavior in reflections of consumers' needs and motivation,

CO3: Develop awareness of group influences in buying decision.

CO4: Apply theoretical knowledge to practical consumer problems.

Course Contents:

Unit I: Consumer Behaviour – concepts; nature, scope of consumer behaviour; Types of consumer behaviour ; Market segmentation and consumer research. The Buying Process: Roles in consumer decision making. Levels of consumer decision making; Buyer decision making process: Purchase process and post purchase behaviour
Unit II: : Individual Influences on Buying Behaviour; Consumer as an individual; Theories of personality; personality and market segmentation; consumer perception; consumer needs and motivation
Unit III: ; Communication and consumer behaviour. Reference group influence in buying decisions; opinion leadership.
Unit IV Culture and Consumer Behaviour: Core culture and sub cultures. Role of culture in consumer buying behaviour. Profile of Indian consumers; Behavioural patterns of Indian consumers; Reasons for growth of consumerism in India Consumer protection in India.

Suggested Readings

1. Hawkins, Best and Coney: Consumer Behaviour, Tata McGraw Hill, New Delhi .
2. Schiffman, L.G. and Kanuk, L.L.: Consumer Behaviour, Prentice Hall of India,
3. Laudon, David L and Bitta Albert J Della: Consumer Behaviour, Tata McGraw Hill, New.
4. Mowen, John C: Consumer Behaviour, Macmillan, New York

Mapping Matrix: CO-PO and CO-PSO Mapping for the Course- Consumer Behaviour

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	1	1	1	2	1	1	1	1
CO2	2	1	1	1	2	1	1	1	1
CO3	1	1	1	1	2	1	1	1	2
CO4	1	1	1	1	1	1	1	1	1
Average	1.25	1	1	1	1.75	1	1	1	1.25

Course Type: Minor Course (MIC)
Offered by Department of Commerce

Semester: 3

Name of Subject: WORKING CAPITAL MANAGEMENT	Maximum Marks: 100 (TI + TE + PI + PE = 15 + 35 + 15 + 35)
Course Code: 240/COM/MI304	Time Allowed: 1 Hour 30 minutes.
Credits: 4 (L-T-P = 2- - 2)	Minor Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying one mark each, which shall be compulsory. The answer to each question should not normally exceed 50 words. **Section 'B' shall comprise eight questions of 7 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: After completing the syllabus, students will be able to:

CO1: Understand the concept of Working Capital mechanism.

CO2: Assess and manage the working capital needs of a business effectively.

CO3: Manage credit policies for balance between sales growth and cash flow stability.

CO4: Develop the strategy for company to manage its working capital

Course Contents:

Unit I : Introduction- Working Capital Meaning, Importance, components, Factors Influencing working capital requirements, Role of finance manager in working capital, Different approaches to Financing Current Assets- Conservative, Aggressive and Matching approach, Sources of Finance.
Unit II: Cash Management- Importance, Factors influencing Cash Balance, Determining Optimum Cash Balance , Cash Budgeting, Controlling and Monitoring Collection and disbursements.
Unit III: Receivables Management- Credit Policy Variables, Credit Standards, Credit period, Cash discount and Collection efforts, Credit evaluation, Control of receivables.
Unit IV: Inventory Management- Need for Inventories and Importance of its Management, Techniques for managing Inventory, Economic Order Quantity (EOQ), Stock level, Analysis of Investment in inventory, Selective Inventory Control - ABC, VED and FSN Analysis.

Practical Exercise:

1. Case study: Analyze the working capital management of a real company and identify the approach they use (Conservative, Aggressive, Matching).
2. Create a cash budget for a small business for the next quarter.
3. Prepare an aging schedule for receivables and analyze the collection period.
4. Calculate the EOQ for a company given its annual demand, ordering cost, and holding cost.

Suggested Readings:

1. D.R. Mehta, Working Capital Management, Prentice-Hall Inc., 1974.
2. K.V. Smith, Management of Working Capital, McGraw-Hill, New York.
3. Khan and Jain, Financial Management, Tata McGraw-Hill.
4. Pandey, Financial Management, Vikas Annex. 54.J.3 -MBA - Finance -
5. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw-Hill.
6. V.K. Bhalla, Working Capital Management – Text and Cases, Sixth Edition, Anmol Publications.

Mapping Matrix: CO-PO and CO-PSO Mapping for the Course- Working Capital Management

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	2	1	1	1	2	1	2
CO2	3	2	2	1	1	1	2	1	2
CO3	2	2	3	2	2	2	2	2	2
CO4	2	2	2	3	2	2	2	2	2
Average	2.5	2.25	2.25	1.75	1.5	1.5	2	1.5	2

Course Type: - Minor Course (MIC)
offered by Department of Commerce

Semester: 3

Name of Subject: CORPORATE GOVERNANCE	Maximum Marks: 100 (TI + TE + PI + PE = 15 + 35 + 15 + 35)
Course Code: 240/COM/MI305	Time Allowed: 1 Hour 30 minutes.
Credits: 4 (L-T-P = 2 - - - 2)	Minor Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section ‘A’ shall comprise seven short answer type questions from the syllabus carrying one mark each, which shall be compulsory. The answer to each question should not normally exceed 50 words. **Section ‘B’ shall comprise eight questions of 7 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: After completing the syllabus, students will be able to:

CO1: Understand the concept of corporate governance and Corporate Social Responsibility.

CO2: Understand the Corporate governance regulatory framework in India.

CO3: Analyze the role of Board of Directors and global corporate failures.

CO4: Assess the problems of corporate governance in India.

Course Contents:

Unit I: Corporate Governance: Meaning, significance and principles; Theories of Corporate Governance: Agency, Theory, Stewardship Theory, Stakeholders Theory, Resource Dependency Theory, Managerial Hegemony Theory; Art of Corporate Governance As Per Kautilya’s Arthashastra; CSR and Corporate Governance.
Unit II: Regulatory Framework In India: Companies Act, 2013, SEBI: Listing provisions and Disclosure Requirements regulation (2015), Corporate Governance in public sector, banking and non banking financial institutions, NR Narayan Murthy committee (2015) and Uday Kotak Committee (2017).
Unit III: Board Structure and Directors: Role of Board; Board Committees and their functions; Insider trading; Whistle Blowing; Role Of institutional investors; Class action suits; Shareholders Activism.
Unit IV: Corporate Failures and Scams In India: Satyam Computers Services Ltd, IL&FS Group Crisis, Yes Bank; Common Governance Problems in various corporate failures in India.

Practical Exercises

1. Prepare report on any scam mentioned in syllabus
2. Case study: report Any two insider trading cases and actions taken in those cases

3. Report on failure of any corporate due to ignorance of corporate governance practices

Suggested Readings:

1. R.S. Aneja, Corporate Audit and Compliance Manual. Publisher: Bharat Law House.
2. Sandeep Goel, Corporate Governance: Principles and Practices: McGraw Hill Education India Pvt Ltd.
3. J.P.Sharma. Corporate Governance, business ethics and CSR: with case studies. DelhiIndia: ane Books.
4. Dr. S S Khanka. Business Ethics and Corporate Governance, S. Chand Publication.
5. Taxmann. Corporate Governance, Indian Institute Of corporate affairs.
6. S. Ravi. Corporate Governance and Ethics. Publisher: Tata McGraw Hill Education Pvt. Ltd.

Mapping Matrix: CO-PO and CO-PSO Mapping for the Course- Corporate Governance

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	1	1	1	2	1	1	1	1
CO2	1	1	1	1	2	1	1	2	1
CO3	2	2	1	1	2	1	2	2	1
CO4	1	1	1	1	2	1	2	2	1
Average	1.25	1.25	1	1	2	1	1.5	1.75	1

Course Type: - Minor Course (MIC)
Offered by Department of Commerce
Semester: 6

Name of Subject: DIGITALMARKETING	Maximum Marks: 100 (TI + TE + PI + PE = 15 + 35 + 15 + 35)
Course Code: 240/COM/MI604	Time Allowed: 1 Hour 30 minutes.
Credits : 4 (L–T–P = 2 - - 2)	Minor Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section ‘A’ shall comprise seven short answer type questions from the syllabus carrying one mark each, which shall be compulsory. The answer to each question should not normally exceed 50 words. **Section ‘B’ shall comprise eight questions of 7 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: After completing the syllabus, students will be able to:

CO1: Understand the concept of digital marketing

CO2: Understand the working of search engines and impact creation strategies

CO3: Apply SEO and SEM in real-world situations.

CO4: Develop the strategy for company to design the digital marketing campaign

Course Contents:

Unit1: Introduction to digital marketing: Concept, emergence advantages and limitations of digital media over other media, Impact of internet on consumer buying behavior, Domain names, website hosting, lead generation, ethical and legal issues in the field of digital marketing.
Unit II: Search Engine Optimization (SEO): introduction to SEO, understanding search engine, basics of keywords research, On-page and off-page Search engine optimization.
Unit III: Search Engine Marketing (SEM) : Introduction to SEM, google AdWords, keywords, bidding and budget, quality score, creating and optimizing campaigns Google Analytics, content marketing, affiliate marketing, Email Marketing, Mobile marketing.
Unit IV: Social media marketing: Introduction approach to social media, types of social media websites, blogging, social media engagement, social media ROI, using social media for branding and promotion marketing on Facebook, LinkedIn, YouTube, Instagram pin-interest

Practical Exercises:

- Analyze the tools and techniques of digital marketing
- Develop a Search Engine Optimization (SEO), explore proper keywords & Also find On-page and off-page Search engine optimization and risk concerns to SEO.
- Develop a Search Engine Marketing (SEM). also explore Google, ad words, keywords, bidding and budget, quality score, creating and optimizing campaign Google Analytics

- Analyze the performance of content marketing, affiliate Marketing, Email Marketing, and Mobile marketing.
- Analyze the performance of Social media Marketing on Social media, types of Social media websites, blogging, Social media engagement, Social media ROI
- Survey a company's digital marketing by using Social media for branding and promotion marketing on Facebook, LinkedIn, YouTube, Instagram Pin-interest

Suggested Readings:

1. Seema Gupta, "Digital Marketing", Tata McGraw Hill, New Delhi
2. Ian Dodson "The Art of Digital Marketing", The Wiley India Pvt. Ltd, New Delhi
3. Parkin Godfrey, "Digital Marketing Strategies for Online Success", New Holland Publishers
4. Charles worth A, "Internet Marketing: A Practical Approach" BH Publications.
5. Chaffey Dave, "Internet Marketing: Strategy, Implementation and Practice", Pearson Education.

Mapping Matrix: CO-PO and CO-PSO Mapping for the Course- Digital Marketing

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	2	1	1	1	1	2	2
CO2	3	2	2	1	1	1	1	2	2
CO3	2	2	3	2	2	3	2	2	2
CO4	2	2	3	3	2	2	1	2	2
Average	2.5	2.25	2.5	1.75	1.5	1.75	1.25	2	2

Course Type: Minor Course (MIC)
Offered by Department of Commerce
Semester: 6

Name of Subject: BEHAVIOURAL FINANCE	Maximum Marks: 100 (TI + TE + PI + PE = 15 + 35 + 15 + 35)
Course Code: 240/COM/MI605	Time Allowed: 1 Hour 30 minutes.
Credits : 4 (L–T–P = 2– – 2)	Minor Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section ‘A’ shall comprise seven short answer type questions from the syllabus carrying one mark each, which shall be compulsory. The answer to each question should not normally exceed 50 words. **Section ‘B’ shall comprise eight questions of 7 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: After completing the syllabus, students will be able to:

CO1: Understand the concept of Behavioral Finance

CO2: Understand the Investors Psychology and Contemporary Issues in Behavioural Finance.

CO3: Apply the tools and techniques for understanding the Investors Psychology.

CO4: Develop the strategy for company to design the investment vehicles

Course Contents:

Unit 1 : Introduction to Behavioral Finance- Nature, Scope, Characteristics, Significance of BF, Theoretical Framework of BF, Behavioral Finance and Conventional Finance- A Comparison
Unit 2 : Understanding Investor’s Psychology. Prospect Theory, Ambiguity aversion, Loss aversion, Framing, Non-consequentialism: Disjunction Effect, Self-deception, Neuro- finance (introduction only). Investor Preference- Framing, Irrationality and violation of Expected utility, Mental Accounting, Self-control, Regret avoidance and Cognitive dissonance, Representativeness and Availability, Anchoring and Belief perseverance, Overconfidence, Optimism and wishful thinking, Overreaction and Conservatism, Self- attribution, Regency bias
Unit 3 : The Efficient Market Hypothesis- Endowment effect, Disposition effect, reference price effect, Herd Behavior, hindsight, winners’ curse, cognitive dissonance, familiarity bias, status quo bias, law of small numbers, information overload
Unit 4 : Behavioral Corporate Finance- Introduction, Aggregation, Contemporary Issues in Behavioral Finance

Practical Exercises:

1. Using Primary data assessing Investor’s Psychology about Behavioral Finance.
2. Case Study on Efficient Market Hypothesis

Suggested Readings:

1. Shleifer, Andrei (2000). Inefficient Markets: An Introduction to

- Behavioral Finance. Oxford, UK: Oxford University Press.
2. Kahneman, D. and Tversky, A. (1984). "Choices, Values, and Frames". American Psychologist 39 (4): 341–350.
 3. HershShefrin, (2000) Beyond Greed and Fear, Harvard Business School Press.
 4. Chandra, P. (2017), Behavioural Finance, Tata Mc Graw Hill Education, Chennai (India).
 5. Ackert, Lucy, Richard Deaves (2010), Behavioural Finance,
 6. Psychology, Decision Making and Markets, Cengage Learning.
 7. Forbes, William (2009), Behavioural Finance, Wiley.

Mapping Matrix: CO-PO and CO-PSO Mapping for the Course- Behavioural Finance

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	2	1	1	2	1	1	1
CO2	1	1	2	2	1	2	2	2	2
CO3	1	1	1	2	1	2	1	2	2
CO4	2	1	2	2	1	2	2	2	2
Average	1.5	1.25	1.75	1.75	1	2	1.5	1.75	1.75

Course Type: - Vocational Course (VOC)
Offered by Department of Commerce

Semester: - 4

Name of Subject: INDUSTRIAL & EMPLOYEE RELATIONS	Maximum Marks: 100 (TI + TE + PI + PE = 30 + 70 + - + -)
Course Code: 240/COM/VO404	Time Allowed: 3 Hrs.
Credits: 4 (L–T–P = 3–1– -)	Vocational Course

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section ‘A’** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section ‘B’ shall comprise 8 questions of 14 marks each (2 questions from each unit).** **All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the syllabus, students will be able to:

CO1: Understand and differentiate between Industrial and Employee Relations, explore their development, and analyze various approaches and techniques to improve Quality of Work Life.

CO2: Understand the significance of labour laws in shaping Industrial Relations, and analyze key labour laws including the Industrial Dispute Act 1947, the Industrial Employment (Standing Orders) Act 1946, and the Factory Act 1948.

CO3: Assess the causes and indicators of good and poor Industrial Relations in India, and understand emerging trends and recent legislative changes impacting Industrial Relations.

CO4: Comprehend the role, formation, and functions of trade unions, understand the Trade Union Act 1926, and explore various forms and levels of workers' participation in management.

Course Contents:

Unit 1: Industrial & Employee Relations and QWL: Industrial Relation & Employee Relations: Concept and development of Industrial Relations. Meaning of Employee Relations and its difference with Industrial Relations. Nature and Scope of Industrial Relations as an inter-disciplinary subject. Tripartite Scheme of Industrial Relations. Approaches to Industrial Relations-Sociological Approach-Psychological Approach-Marxian Approach-Trusteeship Approach. Quality of Work Life (QWL) : Introduction , Meaning , Definitions, Features , Objectives , Dimensions , Advantages , Disadvantages , Principles , Models, Issues , Techniques/Strategies for improving QWL.
Unit II: Industrial Relations in India: Meaning of Good and Poor Industrial Relations, Causes for poor Industrial Relations. Indicators of Poor Industrial Relations a. Absenteeism. b. Labour Turn Over c. Industrial Indiscipline d. Grievances [with special reference to women employees] e. Strikes f. Lock outs. Emerging Trends in Industrial Relations in India a. Migration b. The Code on Social Security, 2020 c. Occupational Safety, Health and Working Conditions Code 2020.
Unit III: Trade Unions & Workers Participation in Management: Trade Unions: Definitions, Formation, Characteristics and Functions of Trade Unions. Problems faced by Trade Unions and Future of Trade Unions. Trade Union Act 1926. Workers Participation in Management: Concept, Forms a. Collective Bargaining b. Works Committees c. Joint Management Councils d. Board Level. Importance and Levels.

Unit IV: Labour Laws and Industrial Relations :
Meaning & Importance of Labour Laws in Industrial Relations. Industrial Dispute Act 1947,
Factories Act 1948.

Suggested Readings:

1. Davar R S (1998) Personnel Management and Industrial Relations in India, Himalaya Publishing House, Mumbai.
2. Mamoria C B (1998): Industrial Relations in India, Himalaya Publishing House, Mumbai.
3. Venkata Ratnam, C.S. (2006) Industrial Relations, Oxford University Press, New Delhi.
4. Dwivedi, R. S. (2009) Human Relations and Organizational Behaviour A Global Perspective, Macmillan Publishers India Ltd., 5th Ed.
5. Kapoor, N.D. (2020) Elements of Industrial Law, Sultan Chand, New Delhi
6. Garg, Ajay (2020) Labour Laws one should know, Nabhi Publication, New Delhi.
7. Gupta, C. B. (2020) Human Resource Management, Sultan Chand & Sons.

Mapping Matrix: CO-PO and CO-PSO Mapping for the Course- Industrial and Employee Relations

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	2	1	1	2	1	1	3	1
CO2	2	1	1	1	2	1	1	2	1
CO3	1	2	1	1	1	1	2	2	2
CO4	1	1	1	1	2	1	1	3	1
Average	1.25	1.5	1	1	1.75	1	1.25	2.5	1.25

Course Type: - Vocational Course (VOC)
Offered by Department of Commerce

Semester: 5

Name of Subject: DECODING ANNUAL REPORTS AND BALANCE SHEETS	Maximum Theory Marks: 100 (TI + TE + PI + PE= 25+50+5+20)
Course Code: : 240/COM/VO504	Time Allowed: 2 Hrs
Credits 4 (L-T-P =3- - -1)	Vocational Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section 'B' shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able to:

CO1: Understand the annual reports and it's important in fundamental analysis.

CO2: Recognize all the aspects of the balance sheet.

CO3: Analyze Annual Reports for Decision making.

CO4: Evaluate financial statements and connecting Statements.

Course Contents:

Unit 1: Annual Reports: Introduction, Content of Annual Reports, Important Parts of the Annual Report, Need for Decoding Annual Reports, Importance of Annual Reports in Fundamental Analysis.
Unit 2: Annual Reports: Interpretation of Auditors Report, Interpretation of Annual Report, Interpretation of Board Report, Expert Committee Report.
Unit 3: Balance Sheet: Meaning, Need for Decoding of Balance Sheet, Statement of Profit and Loss, Balance Sheet, Connecting Statements: Significant Accounting Policies, Notes to Accounts.
Unit 4: Ratio Analysis, Cash flow statement and Five Keys to Decode Financial statements.

Practical Exercise:

1. Analysis of annual report of 2 companies.
2. Decoding balance sheet of two benchmarked companies.

Suggested Readings:

1. G.B. Pipara. Balance Sheet Decoded Taxmann Publication .
2. Parveen Sharma and Kapileshwar Bhalla. Problems and Solutions in Financial Reporting, Publisher: Commercial Law Publishers(India) Pvt. Ltd. V. K. Agrawal and M. L. Gupta. Auditing and Assurance. Publisher: Taxmann Publications.

3. CA Navneet Munjal. Annual Report Decoded, Publisher: Dr. Monica Bhandari.
4. N. Rmachandran and Ram Kumar Kakani. How To Read A Balance Sheet, McGraw Hill Education Pvt Ltd.

Mapping Matrix: CO-PO and CO-PSO Mapping for the Course Decoding Annual Reports and Balance Sheet

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	3	3	1	1	3	3	3
CO2	3	3	3	3	2	2	3	2	3
CO3	3	3	3	3	2	2	3	3	3
CO4	2	2	3	3	2	2	3	2	2
Average	2.75	2.75	3	3	1.75	1.75	3	2.5	2.75

Course Type: Vocational Course (VOC)
Offered by Department of Commerce
Semester: 6th

Name of Subject: Income Tax Basics and Return Filing	Maximum Theory Marks: 100 (TI + TE + PI + PE= 25+50+5+20)
Course Code: : 240/COM/VO606	Time Allowed: 2 Hrs
Credits 4 (L-T-P =3- -1)	Vocational Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section ‘A’ shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section ‘B’ shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able to:

CO1: Understand the basis of Income tax

CO2: Understand the concept of TDS

CO3: Calculate income tax

CO4: File the return of income tax and TDS

Course Contents:

Unit I: Basics of Income Tax: introduction to income tax – basic terminology; types of assessee; income taxable under different Heads;
Unit II: Computing Taxable Income and Tax: basics of computation of total income and tax liability; deductions available from gross total income; PAN card; due date of filing of income tax return.
Unit III : E-filing of ITR Meaning of e-filing; benefits and limitations of e-filing; types of e-filing; e-filing process. Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to Income Tax Portal; preparation of electronic return (practical workshops)
Unit IV: TDS return : Introduction to the concept of TDS; provisions in brief relating to advance payment of tax; schedule for deposit of TDS; schedule for submission of TDS returns; prescribed forms for filing of TDS returns; exemption from TDS – Form 13, 15G, 15H; Practical workshop one-filing of TDS returns

Practical Exercise:

1. Filing Income tax return of an assessee.
2. Filing TDS Return of an assessee

Suggested Readings:

1. Ahuja, Girish. and Gupta. Ravi. Systematic Approach to Income Tax. Bharat Law House, Delhi.
2. Singhanian, Vinod K. and Singhanian Monica. Students’ guide to Income Tax. University Edition. Taxmann Publications Pvt Ltd., New Delhi.
3. Mehrotra, H.C. and Goyal, S.P. Income Tax (Taxation Law), Sahitya Bhawan Publications, Agra.

4. Software• Excel Utility available at incometaxindiaefiling.gov.in
5. <https://www.incometaxindia.gov.in/pages/acts/income-tax-act.aspx>

Mapping Matrix: CO-PO and CO-PSO Mapping for the Course- Income Tax Basics and Return Filing

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	2	1	1	1	1	1	1	1
CO2	2	1	1	1	1	1	1	1	2
CO3	2	2	1	1	1	1	1	1	1
CO4	2	2	1	1	1	1	1	1	1
Average	2	1.75	1	1	1	1	1	1	1.25

Course Type:- Vocational Course (VOC)
Offered by Department of Commerce

Semester:- 6

Name of Subject: GST BASICS AND RETURN FILING	Maximum Marks: 100 (TE + TI + PE + PI = 25+50+5+20)
Course Code: : 240/COM/VO607	Time Allowed: 2 Hrs.
Credits: 4 (L-T-P =(3- - -1)	Vocational Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of 10 marks each (2 questions from each unit). The students are required to attempt one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question.

Course Outcomes: - After completing the syllabus, students will be able to:

1. Understand the concepts and structure of Goods and Services Tax
2. Get the awareness of the dual concept and its applicability
3. Familiar with the time and place of supply
4. Understand fundamental GST procedures including registration, return filing, and tax payment.

Course Contents:

Unit I : Meaning and Features of GST, Benefits of GST, Need of GST, Indirect Taxation system before implementation of GST. List of exempted goods and services. Important Definitions. Types of GST-CGST, SGST, IGST, UTGST .Levy and collection of tax. Reverse Charge Mechanism (RCM).
Unit II: Supply under GST- Meaning, Scope and types. Determination of nature of supply. Concept of supply including composite and mixed supplies. Determination of time, place and value of supply of Goods and Services. Input tax credit - eligibility, provision and rules. Composition scheme.
Unit III: GST Registration: Need, types, provision and procedures for registration Concept of TDS; provisions of advance payment of tax; Various GST Documents - Tax Invoices, Bill for Supply, Debit Note, Credit Note, Vouchers, E-way bill.
Unit IV: Payment of GST; Electronic Filing of GST Returns- interest/penalty for late/non-filing of return; payment of GST by electronic ledger. Refunds. Administrative Powers and Authority of GST officers

Suggested Readings:

1. Singhanian, Vinod K. and Singhanian Monica. Students' guide to Income Tax. University Edition. Taxmann Publications Pvt Ltd., New Delhi.
2. Ahuja, Girish, Gupta Ravi, GST & Customs Law.
3. Bansal, K. M., GST & Customs Law, Taxmann Publication.
4. S.K. Shukla : GST in India
5. Mehrotra, H.C., & Agarwal, V. P. (2019). Goods and Services Tax GST. Uttar Pradesh: Sahitya Bawan Publications.
6. CA Anoop Modi, CA Mahesh Gupta and CA Nikhil Gupta. Goods And Services Tax And Custom Duty GST. SBPD Publications.

Mapping Matrix: CO-PO and CO-PSO Mapping for the Course- GST basics and Return filing

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1	1	1	1	1	2	2	2
CO2	1	2	2	2	1	1	2	1	2
CO3	2	2	2	2	1	1	2	1	2
CO4	1	1	1	1	1	1	1	1	2
Average	1.5	1.5	1.5	1.5	1	1	1.75	1.25	2

Course Type: Multi-Disciplinary Course (MDC)
Offered by Department of Commerce

Semester: 1

Name of Subject: BASICS OF COMMERCE	Maximum Marks: 75 (TI + TE + PI + PE = 25 + 50 + - + -)
Course ID: 240/COM/MD106	Time Allowed: 2 Hrs.
Credits : 3 (L–T–P = 2–1– -)	Multi-Disciplinary Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section ‘A’ shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section ‘B’ shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the syllabus students will be able to:

- CO1:** Understand about Commerce and different components of Commerce.
- CO2:** Apply E-Commerce in practical life.
- CO3:** Analyse the concepts of various economic activities
- CO4:** Evaluate various contemporary business opportunities.

Course Contents:

Unit I: Foundation of Commerce –Economic and Non Economic Activities and their classifications; Business:- Meaning, Characteristics; Profession : Meaning, Characteristics; Employment: Meaning, Characteristics; Industry, Types of Industry, Commerce, Components of Commerce, Trade, Auxiliaries of Trade.
Unit II: Business Organisation-Sole Proprietorship, Hindu Undivided Family(HUF) Business, Partnership, Meaning of Small-Scale Industry, Role of Small Business in Economic Development ,Problems of Small Business in India, Contemporary Business Opportunities:- Network Marketing, Franchising, BPOs.
Unit III: Introduction to E-Commerce- Meaning, Scope, benefits, limitations. Electronic market, traditional retailing and e-retailing, e-services, security in e-commerce, ethics in e- commerce, cyber crimes.
Unit IV: E-Commerce Business Models and Applications: B2B model, B2C model, C2C model, C2B model, G2B model and G2C model. Application of E-commerce in manufacturing, wholesale, retail and service sector.

Suggested Readings:

1. “Good to Great” by Jim Collins, Publisher- Random House Business Books
2. “The Lean Startup” by Eric Ries, Publisher - Portfolio Penguin
3. “E-Commerce An Indian Perspective” by S.J. P.T. Joseph. Publisher- PHI Learning Pvt.Ltd., 2019
4. Fundamentals of E-Commerce by Dr. Subhabrata De, Publisher - Arambagh Book House, 2023

Course Type :- Multi-Disciplinary Course (MDC)
Offered by Department of Commerce

Semester: 2

Name of Subject: BANKING AND FINANCIAL AWARENESS	Total Marks: 75 (TI+TE+PI+PE=15+35+05+20)
Course ID: 240/COM/MD206	Time Allowed: 1Hr. 30 Min.
Credits 3 (L-T-P =2---1)	Multi-Disciplinary Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying one mark each, which shall be compulsory. The answer to each question should not normally exceed 50 words. **Section 'B' shall comprise eight questions of 7 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able to:

CO1: Remember bank instruments and their types

CO2: Understand the Banking law and its impact on banks and customers. Understand the functions of banks and different types of banks

CO3: Apply the concept of E-Banking and its applications

CO4: Analyze the operations of the Reserve Bank of India and its impact on the economy.

Course Contents:

Unit-I: Banking definition, meaning, Need, Scope and Present Structure of Banking in India. Commercial Banking-Role and its function. Critical evaluation of the banking industry in India.
Unit-II: Central Bank: Structure, Objectives, and Functions. RBI's credit control techniques. Banking Ombudsman: Definition, role and functions.
Unit-III: Various types of bank accounts, their features, and opening procedures. Application of KYC norms in the banking sector. Definition and features of cheques, crossing, bouncing, and endorsement types. Types of loans and advances.
Unit-IV: Digitalization in banking: E-banking, Mobile banking, Internet banking, RTGS, NEFT, Debit cards, Credit cards, Digital payments, ATM, Electronic fund transfer. Impact of computerization on banking operations.

Practical Exercise

1. Analytical Report : Various investment options offered by banks including savings accounts, fixed deposits, mutual funds, and government bonds.
2. Project report: Challenges faced by banks in implementing and maintaining online banking systems,
3. Case Studies: Present brief case studies illustrating real-world examples of how the ombudsman rules have been applied to resolve banking-related disputes
4. Assignment Title: Understanding Various Payment Channels in Banking
- 5.

Suggested Readings:

1. Chabra, T.N , Elements of Banking Law, Dhanpat Rai and sons
2. Bhole, L.M., “Financial Institutions and Markets”, 2009, Tata McGraw Hill.
3. S.Natarajan and Dr.R.Parameswaran (2013), „Indian Banking“, S. Chand Publications, New Delhi
4. Khan, M.Y., “Indian financial System: Theory and Practices”, 2004, Tata McGraw Hill.
5. Indian Institute of Banking and Finance, ‘Principles and Practices of Banking, Mcmillan Education
6. O.P Agarwal, “Modern Banking of India”Himalaya Publishing House,Mumbai,2017.
7. P.N.Varshney Banking Law & Practice (Sultanchand Publishers)
8. A.R.Aryashri, V.V.Ramanamurthy Banking & Financial Systems

Course Type: Multi-Disciplinary Course (MDC)
Offered by Department of Commerce

Semester: 3

Name of Subject: BASIC BUSINESS LAWS FOR ENTREPRENEURS	Maximum Marks: 75 (TI + TE + PI + PE = 25 + 50 + - + -)
Course ID : 240/COM/MD306	Time Allowed: 2 Hrs.
Credits : 3 (L–T–P = 2–1– -)	Multi-Disciplinary Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section ‘A’ shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section ‘B’ shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the syllabus, students will be able to:

CO1: Remember the basic aspects of contracts vis-a-vis agreements and subsequently enter into valid business propositions.

CO2: Understand the concepts of Indian Partnership Act, 1932, Negotiable Instruments & its types.

CO3: Apply skills to form and manage entrepreneurial ventures as LLP.

CO4: Analyse the difference between various Negotiable Instruments & Rights and obligations under the Sale of Goods Act.

Course Contents:

Unit I: The Indian Contract Act, 1872 Contract – meaning, characteristics and kinds; Essentials of a valid contract - offer and acceptance, consideration, contractual capacity, free consent, the legality of objects; Void agreements; Quasi–contracts.
Unit II: Indian Partnership Act, 1932: Concept, definition, features, rights and liabilities of partners, partnership deed. Negotiable Instrument Act, 1881: Definition, features, promissory note, bill of exchange and cheque, crossing of cheque, types of crossing, dishonour and discharge of negotiable instruments.
Unit III: The Limited Liability Partnership Act, 2008, Salient Features and Nature of LLP; Small LLP; Difference between LLP and Partnership, LLP and Company; LLP Agreement; Incorporation Document; Incorporation by Registration; Registered office of LLP and change therein; Change and Rectification of the name of LLP; Partners and Designated Partners; Partners and their Relations; Extent and limitation of liability of LLP and partners; Whistle Blowing; Conversion into LLP.
Unit IV: The Sale of Goods Act, 1930: Contract of sale; Meaning and the difference between a sale and agreement to sell; Conditions and Warranties; Transfer of ownership in goods including sale by non-owners; Performance of the Contract of Sale; Unpaid seller – meaning and rights of an unpaid seller against the goods.

Suggested Readings:

1. Arora, S. (2021) Business Laws. New Delhi. Taxmann.
2. Das, & Roy, (2018). Business Laws. Oxford University Press

3. Bhushan, B., Kapoor, N. D., Abbi, R., & Kapoor, R. (2020). Elements of Business Laws. Sultan Chand
4. Dagar, I., & Agnihotri, A., (2020). Business Laws, Sage Textbook
5. Jagota, R. (2021). Business Laws. MKM Publishers ScholarTech Press.
6. Kuchhal, M. C., & Kuchhal, V. (2013). Business Laws. New Delhi. Vikas Publishing House.
7. Sharma, J. P., & Kanojia, S. (2015). Vyavsayik Sanniyam, Delhi University Hindi Cell.
8. The Indian Contract Act, 1872
9. The Sale of Goods Act, 1930
10. The Limited Liability Partnership Act, 2008
11. Tulsian, P. C. (2022). Business and Corporate Laws. S.Chand, Delhi.
12. Singh, A. (2008). The Principles of Mercantile Law. Lucknow. Eastern Book Company.
13. Sulphey, M. M., & Basheer, Az-Har. (2014). Laws for Business, 5th ed. PHI Learning
14. Tulsian, P. C. (2000). Business Law. New Delhi. Tata McGraw Hill.

Course Type: - Skill Enhancement Course
Offered by Department of Commerce

Semester: 1st

Name of Subject: Entrepreneurial Skills	Maximum Marks: 75 (TI + TE + PI + PE = 25 + 50 + - + -)
Course Code: 240/COM/SE110	Time Allowed: 2 Hrs.
Credits: 3 (L-T-P = 2-1- -)	Skill Enhancement Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section 'B' shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the syllabus, students will be able to:

CO1: Gain a comprehensive understanding of the concept of entrepreneurship, including its significance in the economy and society.

CO2: Analyse skills level required for developing the detailed business plans, including market analysis, marketing strategies, operational plans, and financial projections.

CO3: Have the insights for recruiting and retaining the skilled manpower to manage businesses efficiently.

CO4: Evaluate the problems and opportunities financial planning, budgeting, and managing finances for startups.

Course Contents:

Unit1: Entrepreneurship Development: - Concept and Definition, Characteristics of an Entrepreneur, Types of Entrepreneurs, Entrepreneurial Motivation Creating and Managing a New Venture: -Business Idea Generation, Feasibility Study and Business Planning, Legal Requirements, Financial Management
Unit 2: Marketing for Entrepreneurs: -Market Research, Marketing Strategies, Sales Techniques Operations Management: Production Planning, Quality Management, Supply Chain Management
Unit 3: Human Resource Management for Small Businesses: - Recruitment and Selection, Team Building and Leadership, Employee Motivation and Retention Financial and Risk Management: -Sources of Finance, Risk Management, Budgeting and Financial Planning
Unit 4: Innovation and Creativity in Business: -Role of Innovation , Creative Problem Solving, Case Studies

Suggested Readings:

1. Entrepreneurial Development by S. S. Khanka. Publisher: S. Chand Publishing
2. The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses" by Eric Ries Publisher: Crown Business
3. How to Build the Future" by Peter Thiel with Blake Masters Publisher: Crown Business

4. The Startup Owner's Manual: The Step-By-Step Guide for Building a Great Company" by Steve Blank and Bob Dorf Publisher: K&S Ranch
5. The Innovator's Dilemma: When New Technologies Cause Great Firms to Fail" by Clayton Christensen Publisher: Harvard Business Review Press
6. Business Model Generation: A Handbook for Visionaries, Game Changers, and Challengers" by Alexander Osterwalder and Yves Pigneur Publisher: Wiley
7. Crushing It!: How Great Entrepreneurs Build Their Business and Influence—and How You Can, Too" by Gary Vaynerchuk Publisher: Harper Business

Course Type: Skill Enhancement
Course Offered by Department of
Commerce

Semester: 1

Name of Subject: Computerised Accounting System	Maximum Marks: 75 (TI + TE + PI + PE= 15+35+5+20)
Course Code: 240/COM/SE111	Time Allowed: 1 hours 30 minutes
Credits: 3 (L-T-P=2---1)	Skill Enhancement Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying one mark each, which shall be compulsory. The answer to each question should not normally exceed 50 words. **Section 'B' shall comprise eight questions of 7 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able to:

CO1: the accounting principles and concepts.

CO2: Prepare Final accounts of Sole traders and maintain other registers and reports.

CO3: Compare the differences between manual accounting and Computerised accounting.

CO4: Develop skills to master the practical aspects of Computerised accounting.

Course Contents:

Unit I: Introduction to Accounting- Definition and scope of accounting; Basic accounting principles and concepts; Types of accounting; Double-entry accounting system; Recording transactions- Journal entries and ledger posting.

Unit II: Financial Accounting Basics- Understanding financial statements- Income statement, balance sheet, and cash flow statement; Accounting for assets, liabilities, and owner's equity; Adjusting entries and the accrual basis of accounting.

Unit III: Introduction to Computerised Accounting- Meaning, importance and scope of Computerised Accounting; Advantages and disadvantages; Difference between Manual Accounting and Computerized Accounting; Features and functionalities of computerized accounting software.

Unit IV: Computerised Accounting and Software Applications- Introduction to different accounting software such as QuickBooks, BUSY S/W, Tally, ERP Tools etc.

Practical exercises:

1. Hands-on practice of recording transactions manually.
2. Preparation of basic financial statements: Trial balance, income statement, and balance sheet.
3. Exploring features and functionalities of accounting software.
4. Hands-on experience with a selected accounting software (e.g., Tally).
5. Case studies illustrating application of software tools for accounting system.

Suggested Readings:

1. Computerised Accounting and Business systems: Kalyani publications.
2. Mastering Tally: Dinesh Maidasani, Firewal Media.
3. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB publications.
4. Manuals of Respective Accounting packages.
5. "Computerized Accounting with QuickBooks Online: A Practical Approach" by Dr. Janet Horne.
6. Article-"Understanding Financial Statements: A Beginner's Guide" by John A. Tracy.

Course Type:- Skill Enhancement Course

Offered by Department of Commerce

Semester:- 2

Name of Subject: Negotiation Skills	Maximum Marks: 75 (TI + TE + PI + PE =15+35+5+20)
Course Code: 240/COM/SE210	Time Allowed: 1 Hour and 30 minutes.
Credits : 3 (L–T–P = 2– – 1)	Skill Enhancement Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section ‘A’ shall comprise seven short answer type questions from the syllabus carrying one mark each, which shall be compulsory. The answer to each question should not normally exceed 50 words. **Section ‘B’ shall comprise eight questions of 7 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the syllabus, students will be able to:

CO1: Understand the concept and importance of Negotiation skills.

CO2: Understand the different models used for effective selling and negotiations.

CO3: Acquaint with basic elements of the selling skills.

CO4: Build the basic qualities, traits & skills that they need to imbibe to be an effective Business negotiator.

Course Contents:

Unit1 : Negotiation : meaning, definition & significance in business, Types of Negotiation
Unit 2: Negotiation Framework including Legal aspects, Negotiation process, skills of a good Negotiator
Unit 3: Negotiation skills required in marketing, effective selling concepts, traits of a successful salesperson, understanding successful selling process & Models (7 Steps Model)
Unit 4: Negotiation skills regarding HR & Career perspective, Stages of Negotiations ,Negotiate towards a Win-Win Outcome Approach, measures to bring about improvements in Negotiation skills, Salary Negotiations-seeing opportunities for growth, development or transition even in the face of job loss.

Practical Exercises:

The learners are required to:

1. Discuss various Case Studies and group projects.
2. Develop Cross Cultural considerations.
3. Oral presentations by students, readings of news and articles.
4. Participate in Role Plays on Selling.
5. Participate in HR Role play simulations of negotiations.
6. Analysis of current and historical negotiations.

Suggested Readings:

1. “Getting to Yes” by Roger Fisher & William Ury –Random House

2. “Organizational Behavior” by Fred Luthans (9th edition)
3. “The Essentials of Negotiation” – Harvard Business School Press
4. “Negotiations Selling” by Sameer Kulkarni – Excel Books
5. “How to Handle Conflict & Confrontation” by Peg Pickering – Natl PressPublications
6. “Negotiation & Selling” by R. K. Srivastava – Excel Books
7. “Understanding the Importance of Negotiation Skills within Organizations” by Dr. Radhika Kapur -Research Gate

**Course Type: - Skill Enhancement Course
Offered by Department of Commerce**

Semester: 2

Name of Subject: E-Banking	Maximum Marks: 75 (TI + TE + PI + PE = 25 + 50 + - + -)
Course Code: 240/COM/SE211	Time Allowed: 2 Hours
Credits : 3 (L–T–P = 2–1– -)	Skill Enhancement Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section ‘A’ shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section ‘B’ shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the syllabus, students will be able to:

CO1: Understand banking and finance system in India.

CO2: Acquaint commercial bank and its product.

CO3: Build customer relationship in banking sector.

CO4: Well verse with e-banking services and internet Banking.

Course Contents:

Unit 1 : E-Banking: Introduction, Meaning, Definition, Features, use of Information Technology to Banking Company, E-Banking channels: Automatic Teller Machine, Internet Banking, Tele banking, Mobile banking, IFSC Number.
Unit 2: ATM: Meaning, Characters, Features, Functions, service available from ATM, Cash Deposit, Cash Withdraw, loan enquiry, Last few transactions, Balance, fund transfer, ticket booking, payments, ATM card, Pin Number.
Unit 3: Internet Banking: Introduction, World Wide Web, Net banking account opening, Username and Password, secrecy of maintaining One Time Password, Net Banking Services, Fund Transfer, Make Payment.
Unit 4: National Electronic Fund Transfer (NEFT): Introduction, Meaning, Functions, services. Real Time Gross Settlement (RTGS): Introduction, Meaning, Functions, Service infrastructure requirement, RTGS transactions. IT Act: legal status, electronic records Cyber Crime and Law.

Suggested Readings:

1. Meaning with information by H. Jerome Lenter
2. Computer information Technology Global business by Puri and Vidin Puri
3. Fundamentals of data base systems by Jerome Lenter, Pearson
4. An introduction to Information Technology by Dr.Srinivasa Vallabhan,Sultan Chand & Sons
5. Law of Information Technology by D.P.Mittal, Tax Man, E-Markets, Macmillan 2007
6. C.S. Rayudu, E-Business, Himalaya Publishing House.
7. Roger Hunt & John Shelly, Computers and Commonsense.
8. Bhushan Dewan, E-Commerce.

Course Type: - Skill Enhancement Course
Offered by Department of Commerce

Semester: 5

Name of Subject: Internship	Maximum Marks: 100 (TI + TE + PI + PE = - + -+ 30 + 70)
Course Code: 240/COM/SE505	Time Allowed:
Credits : 4 (L–T–P = - - 4)	Skill Enhancement Course

Course Type: - Skill Enhancement Course (SEC)

Offered by Department of Commerce

Semester: 6

Name of Subject: Technical Analysis of Stock Market	Maximum Marks: 75 (TI + TE + PI + PE= 15+35+5+20)
Course Code: 240/COM/SE608	Time Allowed: 1 Hour and 30 minutes.
Credits: 3(L–T–P = 2– –1)	Pool Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section ‘A’ shall comprise seven short answer type questions from the syllabus carrying one mark each, which shall be compulsory. The answer to each question should not normally exceed 50 words. **Section ‘B’ shall comprise eight questions of 7 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the syllabus, students will be able to:

CO1: Understand the concept of Technical Analysis of Stock and its Different Components

CO2: Use technical indicators to make informed trading decisions

CO3: Analyze Price Charts and different patterns

CO4: Identify trends, support and resistance levels in the market

Course Contents:

Unit 1: Definition of Stock Market, Bull Market, Bear Market, Introduction to Technical Analysis, Importance of Technical Analysis, Assumptions, Difference between Fundamental and Technical analysis, Advantages and Criticism of Technical Analysis, Efficient Market Hypothesis
Unit 2: Types of Charts: Bar Chart, Line Chart, Point & Figure Chart, Triangles, Candlestick Chart, Heikin Ashi Chart, Bullish & Bearish Candle; Candlestick Patterns: Hammer, Shooting Star, Inverted Hammer, Hanging Man, Piercing, Dark Cloud Cover, Doji.
Unit 3: Technical Indicators: Moving average, MACD, Relative Strength Index, Stochastic, Positive & Negative Divergence, Support and Resistance level, Reversal and Continuation Patterns, Rectangles, Flags & Pennants, Head & Shoulder and Inverse Head & Shoulder, Double Top & Bottoms, Triangles, Wedge
Unit 4: Trend Analysis: Uptrend, Downtrend, Sideways, Dow theory, Elliot Wave, Fibonacci theory, Gap theory

Practical Exercises:

1. Download data for 2 years of any two companies listed on BSE/NSE and do the following exercises
 - a. Creating charts with various time frames and identify various patterns
 - b. Applying single and multiple indicators for trend analysis
 - c. Creating Fibonacci retracement for prediction of prices

Suggested Readings:

1. Getting Started in Technical Analysis by Jack Schwager,
2. Candlesticks and Charts Trading Mastery by Kritesh Abhishek,
3. NCFM Module on Technical Analysis

Course Type: Skill Enhancement Course
Offered by Department of Commerce

Semester: 6

Name of Subject: Data Analysis with R Studio	Maximum Marks: 75 (TI + TE + PI + PE= 15+35+5+20)
Course Code: 240/COM/SE609	Time Allowed: 1 hours 30 minutes
Credits: 3 (L-T-P=2---1)	Skill Enhancement Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section ‘A’ shall comprise seven short answer type questions from the syllabus carrying one mark each, which shall be compulsory. The answer to each question should not normally exceed 50 words. **Section ‘B’ shall comprise eight questions of 7 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able to:

CO1: Learn about R environment

CO2: Understand the basics of R studio

CO3: Present data graphically and apply basic statistical data analysis techniques with R Studio

CO4: Apply various statistical tests with the help of R Studio

Course Contents:

Unit I: R Environment- Getting and Installing R and R Studio, Installing Packages in R Studio, Importing Data Sets in R Studio, Reading Data from files in R Studio.
Unit II: Adding Variables to data files in R Studio, preparing data frames in R Studio, Various graphs in R Studio, Saving Files in R Studio.
Unit III: Calculating mean, mode, median, standard deviation manually and with R Studio, calculating linear correlation manually and with R Studio
Unit IV. Applying Linear Regression manually and with R Studio.

Practical exercises:

1. Collect the data from your peer group regarding their monthly pocket money and calculate descriptive statistics on it.
2. Show the data collected in previous exercise graphically.
3. Collect data on age and height from 50 students of your college of different classes and calculate linear correlation between age and height.
4. On the data collected in previous exercise apply regression taking height as dependent variable and age as independent variable.

Suggested Readings:

1. Baker, D. H. (2022). Research Methods Using R. Northamptonshire: Oxford University Press.
2. Franz Kronthaler, S. Z. (2020). Data Analysis with RStudio. Springer Berlin Heidelberg.
3. Maheta, D. D. (2021). Data Analysis Using R. Chennai: Notion Press.

Course Type: Skill Enhancement Course
Offered by Department of Commerce

Semester: 8(H)

Name of Subject: F i e l d t r a i n i n g	Maximum Marks: 100 (TI + TE + PI + PE= --+--+30+70)
Course Code: 240/COM/SE806H	Time Allowed: -
Credits: 4 (L-T-P= ---4)	Skill Enhancement Course

Course Type: Skill Enhancement Course
Offered by Department of Commerce

Semester: 8(R)

Name of Subject: R e s e a r c h P r o j e c t / D i s s e r t a t i o n	Maximum Marks: 300 (TI + TE + PI + PE= --+--+100+200)
Course Code: 240/COM/SE804R	Time Allowed:-
Credits: 12 (L-T-P= ---12)	Skill Enhancement Course