Revised Scheme and Syllabi

(1-3 years)

NEP and Learning outcomes Based Curriculum Framework (LOCF)

For

MASTER OF COMMERCE

(Integrated) PROGRAMME

(To be effective from the Academic Session 2026-2027)

Department of Commerce

Gurugram University, Gurugram

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

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1. Background

The objective of Introducing M.COM integrated, 5 year Degree programme is to provide a conducive environment that holistically engages students through an all- encompassing knowledge impartation after completing 10+2 level examination. The programme provides students with a comprehensive understanding of the fundamentals of business management and the opportunity to pursue the chosen areas of specialization. The programme is designed to enable and empower students to acquire knowledge, skills and abilities to further analyse and synthesize the contemporary realities pertaining to the domain of business. The design and delivery of this integrated program is innovative and unique. It will equip students with the knowledge and skills necessary to compete successfully for challenging positions in industry, government, non-profit organizations and civil services. This programme will widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce. This programme will help to create excellent managers and also instill the spirit of entrepreneurship so that the students evolve into leaders and wealth creators in the years to come. The M.COM integrated programme at Gurugram University being one of the rigorous programmes in the country is designed to prepare students with a global management perspective through a unique pedagogy of learning and interaction among peers in a modular format. TheInnovative Activities like live projects, field assignments and simulation games will form an integral part of the programme. Project work, Business Internship and Team-Consulting Assignment will help to achieve holistic learning and also provide for a comprehensive understanding of the contemporary business environment. This will develop the ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business along with creating the capability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.

2. Programme Outcomes

On completing M.COM integrated (5Year) Programme, the students shall be able to realise following programme outcomes

PO's	**Description**
PO-1	Apply knowledge of Commerce theories and practices to solve business problems.
PO-2	Foster Analytical and critical thinking abilities for data-based decision making.
PO-3	Ability to promote Sustainable and Value based business practices for enhancing leadership activities
PO-4	Ability to understand, analyze and communicate global, economic, legal, and ethical aspects of business.
PO-5	Ability to lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment.
PO-6	Ability to Cultivate Technological Proficiency for Digital Transformation
PO-7	Ability to Enhance Interpersonal and Communication Skills for Diverse Workplaces

3. Programme Specific Outcomes

The M.Com (Integrated) program is spread over 10 semesters, leading to a post graduate degree in M.Com. It is an integrated program specially designed for 10 + 2 students, who wish to develop managerial skills. The course is tailor made to suit the needs of industry and entrepreneurship. On completing M.Com (Integrated) Programme, the students shall be able to realize the following specific outcomes:

PSO1	**Management Proficiency:** To inculcate in students the basic knowledge and fundamentals of commerce and business which would be beneficial for them to analyze, comprehend and evaluate the current economic/business scenario of the country and the world at large.
PSO2	**Team Leadership& Innovation:** Our aim is to empower students to convert theoretical and conceptual knowledge into practical problem-solving approaches through critical thinking. They will develop the skills to lead innovation initiatives within organizations by employing creative problem-solving techniques, nurturing an innovative culture, and efficiently managing resources to fuel business growth, gain competitive advantage, and create positive societal impact.

4. Qualification Descriptors

M.COM integrated course is a 5 year undergraduate + postgraduate commerce program offered by Gurugram University to pursue M.COM Integrated after 12th Class. It is aimed at teaching commerce and developing management skills from both undergraduate as well as postgraduate levels.

5. Scheme of Programme

Semester-1

Course code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
Discipline Specific Couse (DSC)											
241MCDSC1	Business Management (BL)	**242/COMI/DS/101**	4	0	0	4	70	30	-	-	100
241MCDSC2	Financial Accounting	**242/COMI/DS/102**	4	0	0	4	70	30	-	-	100
MIC/Vocational Courses (VOC)											
241MCVOC3	To be selected from the pool	**242/COMI/VC/103**	4	0	0	4	70	30	-	-	100
Multidisciplinary Course											
241MCMDC4	To be selected from the pool	**242/COMI/MC/104**	3	0	0	3	50	25	-	-	75
Ability Enhancement Couse(AEC)											
241MCAEC5	To be selected from the pool	**242/COMI/AE/105**	2	0	0	2	35	15	-	-	50
Skill Enhancement Couse (SEC)											
241MCSEC6	To be selected from the pool	**242/COMI/SE/106**	0	0	6	3	50	25	-		75
Value Addition Course (VAC)											
241MCVAC7	To be selected from the pool	**242/COMI/VA/107**	2	0	0	2	35	15	-	--	50
Total Credits						**22**	**Total Marks**				**550**

Semester-2

Course code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
Discipline Specific Couse (DSC)											
242MCDSC1	Cost Accounting	**242/COMI/DS /201**	4	0	0	4	70	30	-	-	100
242MCDSC2	Business Organization (BL)	**242/COMI/DS /202**	4	0	0	4	70	30	-	-	100
MIC/Vocational Courses (VOC)											
242MCVOC3	To be selected from the pool	**242/COMI/V C/203**	4	0	0	4	70	30	-	-	100
Multidisciplinary Course											
242MCMDC4	To be selected from the pool	**242/COMI/M C/204**	3	0	0	3	50	25	-	-	75
Ability Enhancement Couse(AEC)											
242MCAEC5	To be selected from the pool	**242/COMI/AE /205**	2	0	0	2	35	15	-	-	50
Skill Enhancement Couse (SEC)											
242MCSEC6	To be selected from the pool	**242/COMI/SE /206**	0	0	6	3	50	25			75
Value Addition Course (VAC)											
242MCVAC7	To be selected from the pool	**242/COMI/V A/207**	2	0	0	2	35	15	-	--	50
Total Credits						**22**	**Total Marks**				**550**

After successfully completing 1st Year, Under Graduate Certificate in Business Commerce (UGCC-44 Credits) will be awarded to the students.
*BL stands for Blended Learning
**Each student is required to pass MOOC available on SWAYAM portal or any other online educational platform of repute of 3 credits (Option will be given by the Course Coordinator). The student is required to submit the passing certificate of the same to the department. The Evaluation of MOOC Courses will be 50% certificate earned and 50% for External viva

*** If any candidate wishes to leave the programme after one year, they must notify the department one month before the final exams. They are also required to submit an internship report and complete the 4-credit internship certificate.**

Semester-3

Course code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
Discipline Specific Couse (DSC)											
243MCDSC1	Corporate Accounting	**242/COMI/DS/301**	4	0	0	4	70	30	-	-	100
243MCDSC2	Principles of Marketing	**242/COMI/DS/302**	4	0	0	4	70	30	-	-	100
MIC/Vocational Courses (VOC)											
243MCVOC3	To be selected from the pool	**242/COMI/VC/303**	4	0	0	4	70	30	-	-	100
Multidisciplinary Course											
243MCMDC4	To be selected from the pool	**242/COMI/MC/304**	3	0	0	3	50	25	-	-	75
Ability Enhancement Couse(AEC)											
243MCAEC5	To be selected from the pool	**242/COMI/AE/305**	2	0	0	2	35	15	-	-	50
Skill Enhancement Couse (SEC)											
243MCSEC6	To be selected from the pool	**242/COMI/SE/306**	3	0	0	3	50	25		-	75
Value Addition Course (VAC)											
243MCVAC7	To be selected from the pool	**242/COMI/VA/307**	2	0	0	2	35	15	-	-	50
Total Credits						**22**	**Total Marks**				**550**

Semester-4

Course code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
Discipline Specific Couse (DSC)											
244MCDSC1	Financial Management	**242/COMI/DS/401**	4	0	0	4	70	30	-	-	100
244MCDSC2	Investment Analysis	**242/COMI/DS/402**	4	0	0	4	70	30	-	-	100
244MCDSC3	Auditing	**242/COMI/DS/403**	4	0	0	4	70	30	-	-	100
244MCDSC4	Entrepreneurship Development (BL)	**242/COMI/DS/404**	4	0	0	4	70	30	-	-	100
Vocational Courses (VOC)											
244MCVOC5	To be selected from the pool	**242/COMI/VC/405**	4	0	0	4	70	30	-	-	100
Ability Enhancement Couse(AEC)											
244MCAEC6	To be selected from the pool	**242/COMI/AE/406**	0	2	0	2	35	15		-	50
Value Addition Course (VAC)											
244MCVAC7	To be selected from the pool	**242/COMI/VA/407**	2	0	0	2	35	15	-	-	50
Total Credits						**24**	**Total Marks**				**600**

NOTES:

1. **After successfully completing 2nd Year, Under Graduate Diploma in Commerce (UGDC-90 Credits) will be awarded to the students.**

2. Immediately after the completion of the 4th Semester Examination, the students shall proceed for their summer Internship-I (245MCSEC6) of 6-8 weeks duration. The summer internship reports prepared shall be assessed in the 5th semester as a Skill Enhancement Course.

3. The Summer Internship-I Report shall be submitted by the candidates in the manner as specified by the department.

* BL stands for Blended Learning
**Each student is required to pass MOOC available on SWAYAM portal or any other online educational platform of repute of 3 credits (Option will be given by the Course Coordinator). The student is required to submit the passing certificate of the same to the department. The Evaluation of MOOC Courses will be 50% certificate earned and 50% for External viva.

Semester -5

Course code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
Discipline Specific Couse (DSC)											
245MCDSC1	Human Resource Management	**242/COMI/DS/501**	4	0	0	4	70	30	-	-	100
245MCDSC2	Income Tax	**242/COMI/DS/502**	4	0	0	4	70	30	-	-	100
245MCDSC3	Money and Banking	**242/COMI/DS/503**	4	0	0	4	70	30	-	-	100
245MCDSC4	Contemporary Issues in Commerce	**242/COMI/DS/504**	4	0	0	4	70	30	-	-	100
Vocational Courses (VOC)											
245MCVOC5	To be selected from the pool	**242/COMI/VC/505**	4	0	0	4	70	30	-	-	100
Skill Enhancement Course (SEC)/ Summer Internship Report											
245MCSEC6	To be selected from the pool	**242/COMI/SE/506**	0	4	0	4	-	30	70	-	100
Total Credits						**24**	**Total Marks**				**600**

Semester-6

Course code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
Discipline Specific Couse (DSC)											
246MCDSC1	Management Accounting	**242/COMI/DS/601**	4	0	0	4	70	30	-	-	100
246MCDSC2	Strategic Management	**242/COMI/DS/602**	4	0	0	4	70	30	-	-	100
246MCDSC3	O.B	**242/COMI/DS/603**	4	0	0	4	70	30	-	-	100
246MCDSC4	GST & Custom Laws (BL)	**242/COMI/DS/604**	4	0	0	4	70	30	-	-	100
Vocational Courses (VOC)											
246MCVOC5	To be selected from the pool	**242/COMI/VC/605**	4	0	0	4	70	30	-	-	100
Skill Enhancement Course(SEC)											
246MCSEC6	To be selected from the pool	**242/COMI/SE/606**	2	0	0	2	35	15	-	-	50
Total Credits						**22**	**Total Marks**				**550**

After successfully completing 3rd Year, Bachelor Of Commerce(BCOM- 136 Credits) will be awarded to the students.

* BL stands for Blended Learning

**Each student is required to pass MOOC available on SWAYAM portal or any other online educational platform of repute of 3 credits (Option will be given by the Course Coordinator). The student is required to submit the passing certificate of the same to the department. The Evaluation of MOOC Courses will be 50% certificate earned and 50% for External viva.

***Summer Internship Report Internal evaluation of 30 marks will be done by Internal Guide /Mentor and 70 marks will be based on External viva.

Semesteer-7

Course code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
Discipline Specific Couse (DSC)											
247MCDSC1	Management Concepts and Decisions	**242/COMI/DS/701**	4	0	0	4	70	30	-	-	100
247MCDSC2	Operation Research	**242/COMI/DS/702**	4	0	0	4	70	30	-	-	100
247MCDSC3	International Business (BL)	**242/COMI/DS/703**	4	0	0	4	70	30	-	-	100
	Specialization -1					4					100
	Specialization-2					4					100
Vocational Courses (VOC)											
247MCVOC6	To be selected from the pool	**242/COMI/VC/706**	4	0	0	4	70	30	-	-	100
Total Credits						**24**	**Total Marks**				**600**

Semester-8

Course code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
Discipline Specific Couse (DSC)											
248MCDSC1	Marketing Management	**242/COMI/DS/801**	4	0	0	4	70	30	-	-	100
248MCDSC2	Business Research Methods	**242/COMI/DS/802**	4	0	0	4	70	30	-	-	100
248MCDSC3	Cross Cultural Management (BL)	**242/COMI/DS/803**	4	0	0	4	70	30	-	-	100
	Specialization -1					4					100
	Specialization-2					4					100
Vocational Courses (VOC)											
248MCVOC6	To be selected from the pool	**242/COMI/VC/806**	4	0	0	4	70	30	-	-	100
Total Credits						**24**	**Total Marks**				**600**

NOTES:
1. Immediately after the completion of the 8th Semester Examination, the students shall proceed for their summer Internship-II of 6-8 weeks duration. The summer internship reports prepared shall be assessed in the 9th semester as a Skill Enhancement Course.
2. The Summer Internship Report shall be submitted by the candidates in the manner as specified by the department.
3. The students are required to choose any two specialization areas offered under dual specialization scheme. The specialization will run on a batch of minimum 10 students.
4. After successfully completing 4th Year, BCom (Hons.) / BCom(Hons. With Research) with- 184 Credits will be awarded to the students.
* BL stands for Blended Learning
**Each student is required to pass MOOC available on SWAYAM portal or any other online educational platform of repute of 3 credits (Option will be given by the Course Coordinator). The student is required to submit the passing certificate of the same to the department. The Evaluation of MOOC Courses will be 50% certificate earned and 50% for External viva.

Semester-9

Course code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
Discipline Specific Couse (DSC)											
249MCDSC1	Knowledge Management (BL)	**242/COMI/DS/901**	4	0	0	4	70	30	-	-	100
249MCDSC2	Corporate Tax	**242/COMI/DS/902**	4	0	0	4	70	30	-	-	100
	Specialization -1					4					100
	Specialization-2					4					100
Skill Enhancement Courses (SEC)											
249MCSEC5	To be selected from the pool	**242/COMI/SE/905**	2	0	0	2	35	15	-	-	50
Value Added Course (VAC)											
249MCVAC6	Seminar- Current Trends in Commerce.	**242/COMI/VA/906**	0	0	4	2	35	15			50
Total Credits						**20**	**Total Marks**				**500**

Semester-10

Course code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
Discipline Specific Couse (DSC)											
	Specialization -1					4					100
	Specialization-2					4					100
Skill Enhancement Courses (SEC)											
24XMCSEC5	Project Report/ Case Studies***	**242/COMI/SE/1003**	0	12	0	12	-	90	210	-	300
Discipline Specific Effective Course (S)											
Total Credits						**20**	**Total Marks**				**500**

NOTES:

1. The topic of the Project Report/ Case study **(Code 24XMCSEC5)** shall be finalized in 10th semester by a Committee comprising of the faculty members to be constituted by Director/Principal of the concerned Institute after presentation by the candidate before the Committee.

2. After successfully completing 5th Year, Master of Commerce (Integrated) (MCom- 224 Credits) will be awarded to the students.

* BL stands for Blended Learning

**Each student is required to pass MOOC available on SWAYAM portal or any other online educational platform of repute of 3 credits (Option will be given by the Course Coordinator). The student is required to submit the passing certificate of the same to the department. The Evaluation of MOOC Courses will be 50% certificate earned and 50% for External viva.

***Summer Internship Report Internal evaluation of 30 marks will be assess by Internal Guide /Mentor and 70 marks will be based on External viva.

***Project Report Internal evaluation of 30 marks will be assess by Internal Guide /Mentor and 70 marks will be based on External viva.

SPECIALIZATION Offered:

HUMAN RESOURCE

Course Code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
Discipline Specific Couse (S)/ Discipline Specific Elective Course (S)											
247DSEC-HRM1	Supply Chain Management	**242/COMI/DS/701**	4	0	0	04	70	30	-	-	04
248DSEC-HRM2	Compensation Management	**242/COMI/DS/801**	4	0	0	04	70	30	-	-	04
249DSEC-HRM3	Industrial Relations & Labour Laws	**242/COMI/DS/901**	4	0	0	04	70	30	-	-	04
24XDSEC-HRM4	Strategic Human Resource Management	**242/COMI/DS/1001**	4	0	0	04	70	30	-	-	04

FINANCE

Course Code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
Discipline Specific Couse (S)/ Discipline Specific Elective Course (S)											
247DSEC-FIN1	Security Analysis and Portfolio Management	**242/COMI/DS/702**	4	0	0	04	70	30	-	-	04
248DSEC-FIN2	Advanced Accounting	**242/COMI/DS/802**	4	0	0	04	70	30	-	-	04
249DSEC-FIN3	Accounting Standard and Financial Reporting	**242/COMI/DS/902**	4	0	0	04	70	30	-	-	04
24XDSEC-FIN4	International Financial Management	**242/COMI/DS/1002**	4	0	0	04	70	30	-	-	04

MARKETING

Course Code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
Discipline Specific Couse (S)/ Discipline Specific Elective Course (S)											
247DSEC-MKT1	Customer Relationship Management	**242/COMI/DS/703**	4	0	0	04	70	30	-	-	04
248DSEC-MKT2	Consumer Behavior Analysis	**242/COMI/DS/803**	4	0	0	04	70	30	-	-	04
249DSEC-MKT3	Marketing Research	**242/COMI/DS/903**	4	0	0	04	70	30	-	-	04
24XDSEC-MKT4	Retail Management	**242/COMI/DS/1003**	4	0	0	04	70	30	-	-	04

***Massive Open Online Courses (MOOCs)**

Study Webs of Active Learning for Young Aspiring Minds (SWAYAM: www.swayam.gov.in) is India's national Massive Open Online Course (MOOC) platform, designed to achieve the three cardinal principles of India's Education Policy: access, equity, and quality. The University Grants Commission (Credit Framework for Online Learning Courses through Study Webs of Active Learning for Young Aspiring Minds) Regulations, 2021 have been notified in the Gazette of India, which now facilitates an institution to allow up to 40 per cent of the total courses being offered in a particular programme in a semester through the online learning courses offered through the SWAYAM platform. The department of Management, Gurugram University has adopted SWAYAM Courses for the benefit of the students. A student will have the option to earn credit by completing quality-assured MOOC programmes offered on the SWAYAM portal or any other online educational platform of repute, after seeking approval from the department.

Table : Pool of Skill Enhancement Courses (SEC)

SEMESTER 1					
Course Code	**Nomenclature of Course**	**Run by Department**	Credits T	Credits P	Total Credits
	Computer Fundamentals & Applications-I (BL) (**Equivalent MOOC Course)****	Commerce	50	25	3
SEMESTER 2					
	Computer Fundamentals & Applications-II (BL) (**Equivalent MOOC Course**)**	Commerce	50	25	3
SEMESTER 3					
	Excel Proficiency for Business Analysis (BL) **(Equivalent MOOC Course**)**	Commerce	35	15	2
SEMESTER 5					
	Summer Internship Report-I	Commerce	70	30	4
SEMESTER 6					
	Technical Analysis of Stock Market	Commerce	35	15	2
SEMESTER 9					
	Business Analytics	Commerce	35	15	2
SEMESTER 10					
	Project reports/case studies/ live projects	Commerce	210	90	12

Table : Pool of Minor (Vocational) Courses (VOC)

Semester-1					
Course Code	**Nomenclature of Course**	**Run By Department**	Credits T	Credits P	Total Credits
	Business Law	Commerce	70	30	4
Semester-2					
	Business Statistics	Commerce	70	30	4
Semester-3					
	Business Environment	Commerce	70	30	4
Semester-4 VOC					
	Personal Tax Planning	Commerce	70	30	4
Semester-5VOC					
	Investing in Stock Markets	Commerce	70	30	4
Semester-6VOC					
	Managerial economics	Commerce	70	30	4
Semester-7					
	Management information system	Commerce	70	30	4
Semester-8					
	Corporate governance	Commerce	70	30	4

Table UG04: Pool of Value Added Courses (VAC)

Semester-1					
Course Code	**Nomenclature of Course**	**Run By Department**	Credits T	Credits P	Total Credits
	Business communication Skills	Commerce	35	15	2
Semester-2					
	Environmental Studies	Commerce	35	15	2
Semester-3					
	Business Etiquettes (BL)	Commerce	35	15	2
Semester-4					
	Indian Knowledge System	Commerce	35	15	2

Table UG05: Pool of Multidisciplinary Courses

S.No	**Subject**	**Course Type**		**Nomenclature of Course**	Credits T	Credits P	Total Credits
1.	Commerce	MDC-1	Sem 1	Basics to Commerce			3
		MDC-2	Sem 2	Banking and financial awareness			3
		MDC-3	Sem 3	Personal Financial Planning			3

6. Course Outcomes and Mapping Matrix:

● Each Course of the MCom Integrated Programme results in a few Course/Learning Outcomes (COs) which are broadly mapped or associated with POs as well as PSOs.

● Mapping represents the correlation between COs and POs, COs and PSOs in a scale of 1 to 3 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.**<u>Instructions for the Examiner:</u>**

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**

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

	Marks out of			
Criteria	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	5	5	-	-
Sessional Examination	20	15	10	-
Total	**30**	**25**	**15**	**5**

SYLLABUS

Name of Subject: **BUSINESS MANAGEMENT**	Maximum Theory Marks: 100 (70+ 30)
Course ID: 242/COMI/DS/101	Time Allowed: 3 Hrs
Credits 4	Discipline Specific 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 (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 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: Comprehend management fundamentals and approaches.
CO2: Students will be able to apply the concepts of planning and decision-making in real-world
scenarios
CO3: Analyze contemporary organizational formats and motivation theories.
CO4: Evaluate communication networks, barriers, and modern control techniques.

Unit I: Foundations of Management Meaning, nature, scope, and importance of management; functions, roles, and managerial skills; levels of management and managerial competencies; evolution of management thought including Classical, Behavioral, Systems, and Contingency approaches; contemporary issues in management such as ethics, sustainability, and digital transformation.
Unit II: Planning and Organizing Planning: meaning, significance, process, and types; strategic planning and Management by Objectives (MBO); forecasting and business environment analysis; organizing: meaning, principles, and process; departmentation and span of management; delegation and decentralization.
Unit III: Staffing, Directing, and Controlling Staffing process and talent acquisition; recruitment, selection, and training; directing: meaning and importance; leadership and motivation; motivation theories of Maslow, Herzberg, McGregor, and Ouchi; control: meaning, process, and essentials of effective control.
Unit IV: Contemporary Management Practices Contemporary organizational structures including Matrix, Project, and Network organizations; modern control techniques such as Balanced Scorecard, Economic Value Added (EVA), and Market Value Added (MVA); behavioral aspects of management control;

AI in management and digital workplace; remote work culture and sustainable management practices; corporate governance and ethical decision-making.

SUGGESTED READINGS:

1. Griffin, Ricky W, Management, Biztantra, New Delhi
2. Stoner, Freeman and Gilbert, Jr. Management, Pearson Education, New Delhi
3. Weihrich, Heinz and Harold Koontz, Management: A Global Perspective, Tata McGraw Hill
4. Daft, Management, Thompson Learning, New Delhi
5. Robbins, S.P., Management, Pearson Education
6. Gupta C B – business organization and management, Mayur Paperbacks, New Delhi.

Mapping Matrix of Course :242MCDSC2
CO-PO & CO-PSO Matrix for the Course 242MCDSC2: BUSINESS MANAGEMENT

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	2	3	3	2	2	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	2	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
Average	2.75	2.75	2.75	3	2.75	2.75	3	3	3

Name of Subject: **FINANCIAL ACCOUNTING**	Maximum Theory Marks: 100 (70+ 30)
Course ID: 242/COMI/DS/102	Time Allowed: 3 Hrs
Credits: 4	Discipline Specific 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 (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 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: Explain the fundamental concepts, principles, conventions, and standards of financial accounting.
CO2: Prepare accounting records and financial statements using the accounting process and adjustment entries.
CO3: Analyze and record accounting transactions relating to bills of exchange and joint ventures.
CO4: Prepare and interpret partnership accounts, including profit appropriation and distribution among partners.

COURSE CONTENTS:

Unit 1: **Introduction to Financial Accounting and Accounting Principles** Meaning, objectives, scope and functions of accounting; evolution and significance of the traditional Indian accounting system; users of accounting information; branches of accounting; overview of Accounting Standards: IFRS and Indian GAAP (Ind AS and AS); accounting principles, concepts and conventions; accounting terms, accounting equation; classification of accounts; rules of debit and credit; journal and ledger.
Unit 2: **Accounting Process and Preparation of Financial Statements** Preparation of trial balance and subsidiary books; bank reconciliation statement; preparation of Financial Statements of sole Proprietor: Trading Account, Profit & Loss Account and Balance Sheet, adjustments in financial statements.
Unit 3: **Accounting for Bills of Exchange and Joint Ventures** Meaning and features of Bill of Exchange; accounting treatment of bills of exchange: acceptance, endorsement, discounting, dishonour and renewal of bills; meaning, features, and accounting treatment of joint ventures.

Unit 4: **Partnership Accounting**

Partnership: Meaning and characteristics; preparation of Profit and Loss Appropriation Account, accounting treatment of interest on capital, interest on drawings, partner salary and commission; profit-sharing ratio and distribution of profits among partners.

Suggested Readings:

1. Anthony, R. N., Hawkins, D., & Merchant, K. A. (2010). Accounting: Text and Cases. New York: McGraw-Hill Education India
2. Dam, B. B., & Gautam, H. C. (2019). Financial Accounting. Guwahati: Gayatri Publications
3. Gupta R.L. and Radha Swami M., Financial Accounting, Sultan Chand and Sons., New Delhi.
4. Lal, J., & Srivastava, S. (2012). Financial Accounting Text & Problems. Mumbai: Himalaya Publishing House.
5. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. Vikas Publishing House Pvt. Ltd., New Delhi.

Mapping Matrix of Course:241241MCDSC1

CO-PO & CO-PSO Matrix for the Course 24241MCDSC1: Financial Accounting

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	2	1	2	1	1	1	3	1
CO2	3	3	1	2	1	2	1	3	2
CO3	3	3	1	2	1	1	1	3	2
CO4	3	3	1	2	2	1	1	3	2
Average	**3.00**	**2.75**	**1.00**	**2.00**	**1.25**	**1.25**	**1.00**	**3.00**	**1.75**

Name of Subject: **COST ACCOUNTING**	Maximum Theory Marks: 100 (70+ 30)
Course ID: 242/COMI/DS /201	Time Allowed: 3 Hrs
Credits: 4	MCC/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 (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 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: Explain the concepts, objectives, principles and standards of cost accounting and distinguish it from financial accounting.

CO2: Apply cost accounting techniques for material and employee cost control, inventory management and wage administration.

CO3: Analyze and compute overhead costs using appropriate methods of allocation, apportionment and absorption for managerial decision-making.

CO4: Apply various costing methods and techniques for determination and control of costs in different business and service organizations.

COURSE CONTENTS:

Unit I: **Introduction to Cost Accounting** Meaning, scope, objectives and advantages of cost accounting; distinction between financial accounting and cost accounting; cost concepts and classification of costs; elements of cost and preparation of Cost Sheet; role of a cost accountant; overview of Cost Accounting Standards (CAS)–4 and CAS–22.
Unit II**: Material and Employee Cost Accounting** Materials: Accounting and control of purchases, storage and issue of materials; inventory control techniques; methods of pricing material issues—FIFO, LIFO and Weighted Average Method; CAS–6 on Material Cost; accounting treatment of wastage, scrap, spoilage and defectives. Employee Cost: Accounting and control of employee cost; employee turnover—meaning, measurement and accounting treatment; idle time and overtime; methods of wage payment and incentive schemes.
Unit III**: Overhead Cost Accounting** Meaning and classification of overheads; allocation, apportionment and absorption of overheads; treatment of under-absorption and over-absorption of overheads.
Unit IV**: Costing Methods and Techniques** Job Costing, Contract Costing, Process Costing, Service Costing (Transport Undertakings only) and Activity-Based Costing (ABC).

SUGGESTED READINGS:

1. Arora, M.N. (2021). Cost Accounting-principles and practice. Delhi, India: Vikas Publishing House.
2.Maheshwari, S. N., & Mittal, S. N. (2020). Cost Accounting. Theory and Problems. Delhi, India: Shri Mahaveer Book Depot.
3.**Singh, S. (2019). Fundamentals of Cost Accounting. Allahabad, India: Kitab Mahal.**
4.Tulsian, P.C. (2020). Cost Accounting. Delhi, India: S.Chand.

Mapping Matrix of Course:242MCVOC3

CO-PO & CO-PSO Matrix for the Course 242MCVOC3: Cost Accounting

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	2	1	2	-	-	1	3	1
CO2	3	3	2	1	1	-	1	3	2
CO3	3	3	1	2	1	-	1	3	2
CO4	3	3	2	2	1	1	1	3	3
Average	3.00	2.75	1.50	1.75	1.00	1.00	1.00	3.00	2.00

Name of Subject: **BUSINESS ORGANISATION**	Maximum Theory Marks: 100 (70+ 30)
Course ID: 242/COMI/DS /202	Time Allowed: 3 Hrs
Credits: 4	Discipline Specific Course

Instructions for Paper Setter: The question paper shall be divided into two sections.
Section 'A' shall comprise 7 short answer type questions from the whole of the syllabus carrying 2 marks each,
which shall be compulsory. The answer to each question should not exceed 100 words normally.
Section 'B' shall comprise 8 questions (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 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. Explain the fundamentals, objectives, and forms of business organizations.

CO2. Understand the process of business formation and emerging forms of business organizations.
CO3. Analyze operational and financial aspects of businesses for effective decision-making.
CO4. Evaluate marketing, pricing, distribution, and HR strategies ethically and responsibly.

COURSE CONTENTS:

Unit 1: Fundamentals of Business Organisation Meaning, nature, scope, and objectives of business organization; classification of business activities – industry, commerce, and trade; forms of business organization – sole proprietorship, partnership, joint Hindu family business, cooperative societies, and joint stock companies; business combinations and multinational corporations; business environment and social responsibility of business.
Unit 2: Formation and Emerging Trends in Business Organisation Steps in setting up a business enterprise; promotion, registration, and licensing of business units; entrepreneurship and role of entrepreneurs in business organization; franchising,

outsourcing, e-commerce, and m-commerce; small business and start-ups in India; role of innovation and digital transformation in business organizations.
Unit 3: Functional aspects of business–I (**a**) Operations – business size and location decisions, plant layout, mass production and mass customization, productivity, quality control (b) Finance – money and backing, financial management and securities markets, risk management and insurance
Unit 4: Functional aspects of business -II (**c**)Marketing – marketing and consumer behaviour, Product and pricing decisions, Distribution and promotional decisions (d) human resources: Sources of human capital, Strategies for attracting (staffing) and retaining (training and compensation).

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. Vasishth, Neeru, Business Organisation, Taxmann, New Delhi
4. Talloo, Thelma J., Business Organisational and Management, TMH, New Delhi

Mapping Matrix of Course:241MCDSC2
CO-PO & CO-PSO Matrix for the Course 241MCDSC2: Business Organisation

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	2	2	3	2	2	1	2	2
CO2	2	3	2	2	3	3	2	2	3
CO3	2	2	3	3	2	3	3	2	2
CO4	2	3	2	3	3	2	2	2	3
Average	2.25	2.50	2.25	2.75	2.50	2.50	2.00	2.00	2.50

Name of Subject: **Corporate Accounting**	Maximum Theory Marks: 100 (70+ 30)
Course ID: 242/COMI/DS/301	Time Allowed: 3 Hrs
Credits: 4	Discipline Specific 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 (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 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: Explain the concepts, principles and legal provisions relating to share capital and debenture accounting in corporate entities.

CO2: Apply accounting procedures for issue, forfeiture, reissue, redemption of shares and debentures and prepare relevant accounting records.

CO3: Prepare and interpret corporate financial statements in accordance with Schedule III of the Companies Act, 2013 and relevant accounting standards.

CO4: Evaluate the value of shares and goodwill and examine accounting treatment of amalgamation and internal reconstruction of companies.

Unit 1: **Share Capital Accounting** Meaning and features of corporate accounting; distinction between corporate accounting and general accounting. Issue of shares at par, premium and discount; forfeiture and re-issue of shares; issue of rights shares and bonus shares; Employee Stock Option Plans (ESOPs); buy-back of shares; issue and redemption of preference shares.
Unit II: **Debenture Accounting** Issue of debentures, types of debentures; accounting treatment for issue of debentures; methods of redemption of debentures.
Unit III: **Corporate Financial Reporting** Preparation of financial statements of corporate entities, including One Person

Company (OPC), as per Division I and Division II of Schedule III of the Companies Act, 2013 (excluding managerial remuneration). Related party disclosures; preparation of Statement of Profit and Loss, Balance Sheet, Statement of Changes in Equity and Cash Flow Statement.
Unit IV: **Valuation and Corporate Restructuring** Valuation of shares using Net Asset Value, Yield and Fair Value methods; valuation of goodwill using Average Profit, Super Profit and Capitalization methods; factors affecting valuation. Meaning and types of amalgamation; accounting treatment of amalgamation as per AS-14/Ind AS 103; purchase consideration and its computation; internal reconstruction and accounting treatment of different forms of internal reconstruction.

COURSE CONTENTS:

SUGGESTED READINGS:

1. Dam, B. B. & Gautam, H. C. (2019). Corporate Accounting. Guwahati: Gayatri Publications.
2. Goyal, B. K. (2019). Corporate Accounting. New Delhi: Taxmann Publication.
3. Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers.
4. Monga, J. R. (2019). Fundamentals of Corporate Accounting. New Delhi: Mayur Paperbacks.
5. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Corporate Accounting. New Delhi: Vikas Publishing House.

Mapping Matrix of Course: 242MCDSC1

CO-PO & CO-PSO Matrix for the Course 242MCDSC1: CORPORATE ACCOUNTING

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	2	1	3	-	-	1	3	1
CO2	3	3	-	2	1	-	1	3	2
CO3	3	3	1	3	1	1	2	3	2
CO4	3	3	2	3	1	-	1	3	3
Average	**3.00**	**2.75**	**1.33**	**2.75**	**1.00**	**1.00**	**1.25**	**3.00**	**2.00**

Name of Subject: **PRINCIPLES OF MARKETING**	Maximum Theory Marks: 100 (70+ 30)
Course ID: 242/COMI/DS/302	Time Allowed: 3 Hrs
Credits: 4	Discipline Specific 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 (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 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: Comprehend the nature and significance of marketing concepts and consumer behavior.

CO2: Apply market segmentation, product planning, and pricing strategies in real-world marketing scenarios.

CO3: Analyze the effectiveness of distribution channels and promotion mix in achieving marketing objectives.

CO4: Evaluate the impact of marketing strategies on consumer behavior, market positioning, and organizational performance.

COURSE CONTENTS:

Unit 1: Introduction to Marketing: meaning, nature, scope, importance, Product vs Services -Evolution of Marketing, Marketing concepts: -traditional and modern. Consumer Behaviour: nature, scope and significance of consumer behaviour. Factors influencing consumer behavior - Buying decision process - Organisational buying – Value creation to consumer
Unit 2: Market Segmentation & Product: Market Segmentation: concept, importance, basis for market segmentation, Targeting, Positioning. Product: concept, planning and development; New Product Development, Branding, Packaging,labeling trade-mark, product life cycle.

Unit 3:Pricing & Distribution channel: Pricing: meaning, importance, factors affecting product pricing, Pricing policies and Strategies. Distribution Channel: concept, role, types and factors affecting choice of a distribution channel. Distribution - direct and indirect channel - retailing and wholesaling - channel decision.
Unit 4: Promotion: Promotion mix, sales promotion- meaning & methods, tools, techniques Advertising: concept, importance, salient features of an effective advertising, designing copy -media selection Personal selling.

SUGGESTED READINGS:

1.Kotler Philip Marketing Management Prentice Hall of India New Delhi,1986

2. Pride Willian M and Ferrel O.C. Marketting Houghton-Mifflin Boston

3. Stantan W.J., Etzel Michael J. and Walker Bruce J. Fundamentals of Marketing

Mc Graw-Hill, New York.

Mapping Matrix of Course:243MCDSC2

CO-PO & CO-PSO Matrix for the Course 243MCDSC2: Principles of Marketing

COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**
CO1	3	2	3	3	2	2	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
Average	3	2.75	2.5	3	2.75	2.75	3	3	3

Name of Subject: **FINANCIAL MANAGEMENT**	Maximum Theory Marks: 100 (70+ 30)
Course ID: 242/COMI/DS/401	Time Allowed: 3 Hrs
Credits: 4	Discipline Specific 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 (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 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: Explain the concepts, objectives, functions and significance of financial management, including the application of Time Value of Money in financial decision-making.

CO2: Apply capital budgeting techniques for evaluating and selecting investment

projects. CO3: Analyze cost of capital and capital structure decisions for

maximizing the value of a firm.

CO4: Evaluate dividend and working capital management decisions for effective financial planning and resource utilization.

COURSE CONTENTS:

Unit I: **Introduction to Financial Management** Meaning, nature and scope of financial management; objectives of financial management: Profit Maximization and Wealth Maximization; functions of financial management; concept and significance of Time Value of Money.
Unit II: **Capital Budgeting Decisions** Meaning, nature and significance of capital budgeting; capital budgeting process; evaluation techniques—Payback Period, Accounting Rate of Return (ARR), Net Present Value (NPV), Internal Rate of Return (IRR), Modified Internal Rate of Return (MIRR), Net Terminal Value (NTV) and Profitability Index (PI); comparison of NPV and IRR approaches.
Unit III: **Cost of Capital and Capital Structure Decisions** Meaning and significance of cost of capital; explicit and implicit costs; computation of cost of debt, cost of preference shares, cost of equity shares and cost of retained earnings; Weighted Average Cost of Capital (WACC); concept of capital structure, determinants of capital structure, optimal capital structure and its significance.
Unit IV: **Dividend and Working Capital Management** Dividend decisions: meaning and significance; factors affecting dividend policy; forms of dividend—cash dividend, bonus shares and stock split; dividend policies in practice. Concept and types of working capital; risk-return trade-off; estimation of working capital requirements; management of cash, receivables and inventory; sources of working capital finance.

SUGGESTED READINGS:

1. Khan, M. Y. and Jain, P.K. Financial Management: Text and Problems. Tata McGraw Hills. New Delhi.
2.Pandey, I. M. (2022). Essentials of Financial Management (5th ed.). Pearson.
3.Rustagi, R. P. Fundamentals of Financial Management Taxmann. New Delhi.
4.Tulsian, P. C. and Tulsian, B. Financial Management, S. Chand. New Delhi.

Mapping Matrix of Course: 244MCDSC1

CO-PO & CO-PSO Matrix for the Course244MCDSC1: Financial Management

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	2	1	2	1	1	1	3	1

CO2	3	3	1	2	1	1	1	3	2
CO3	3	3	2	2	1	1	1	3	3
CO4	3	3	3	2	2	1	1	3	3
Average	**3.00**	**2.75**	**1.75**	**2.00**	**1.25**	**1.00**	**1.00**	**3.00**	**2.25**

Name of Subject: **INVESTMENT ANALYSIS**	Maximum Theory Marks: 100 (70+ 30)
Course ID: 242/COMI/DS/402	Time Allowed: 3 Hrs
Credits: 4	Discipline Specific 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 (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 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: Students will comprehend the principles of investment, including risk-return analysis and investment avenues.

CO2: Students will apply analytical and critical thinking skills to evaluate stock exchanges' trading mechanisms, indices, and listing processes in India.

CO3: Students will analyze fundamental aspects of investment through economic, industry, and company analysis, estimating intrinsic value.

CO4: Students will evaluate technical analysis methods, such as charting techniques and the Dow theory, in comparison to fundamental analysis.

COURSE CONTENTS:

Unit 1:Investment: Meaning and process. Investment vs. Speculation, Investment vs. Gambling. Investment avenues.; Risk Return Analysis: Types and Measurement
Unit 2: Stock Exchanges in India: Trading mechanism and Indices of Bombay Stock Exchange and National Stock Exchange. Listing of Securities and its process.
Unit 3: Fundamental Analysis: Economy, Industry and Company Analysis; Estimation of Intrinsic Value; Option Contracts: Meaning and Types.; Technical Analysis: Dow theory, Charting techniques, Technical v/s Fundamental analysis. Overview of Efficient Market Theory or Hypothesis.
Unit 4: Portfolio Management: Meaning and Concept, Process & Objectives, Basic Principles, Factors Affecting Investment Decisions in Portfolio Management, Portfolio Strategy Mix.; Portfolio Performance Measurement.

SUGGESTED READINGS:

1. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.

2. Preeti Singh, Investment Management, Himalaya Publishing House

3. Dhanesh Khatri, Security Analysis and Portfolio Management, Macmillan Ltd

4. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd. Noida/New Delhi

Mapping Matrix of Course:244MCDSC2

CO-PO & CO-PSO Matrix for the Course 244MCDSC2: Investment Analysis.

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	1	1	2	1	2	1	3	2
CO2	2	3	1	1	1	2	1	2	1
CO3	1	1	3	3	2	2	1	2	1
CO4	1	1	1	2	1	3	1	1	1
Average	1.75	1.5	1.5	2	1.25	2.25	1	2	1.25

Name of Subject: **AUDITING**	Maximum Theory Marks: 100 (70+ 30)
Course ID: 242/COMI/DS/403	Time Allowed: 3 Hrs
Credits: 4	Discipline Specific 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 (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 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: Students will understand the principles and objectives of auditing, including different types and the audit process.

CO2: Students will apply analytical skills to conduct audit procedures such as routine checking, vouching, and verification of assets and liabilities.

CO3: Students will analyze the audit requirements for public companies, including the qualifications and appointment of auditors, dividends, and audit of depreciation.

CO4: Students will evaluate audit reports, their contents, types, and conduct investigative processes.

COURSE CONTENTS:

Unit 1: Auditing: Meaning, objectives, importance and types of Auditing, Audit Process: internal control, internal check & internal audit, audit programme.
Unit 2:Audit Procedure: Routine checking, vouching, verification & valuation of assets & liabilities.
Unit 3:Audit of Public company: Qualification, Appointment and Remuneration of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends.
Unit 4:Audit Report and Investigation Audit Report: Meaning, objectives, contents and types.

Investigation: meaning, Nature and objectives.

SUGGESTED READINGS:

1. Sharma T.R. Principles of Auditing Sahitya Bhawan Agra.
2. Tondon B.N. Principles of Auditing, S. Chand and Co., New Delhi.
3. Gupta Kamal contemporary Auditing Tata Mc Graw Hill, New Delhi.
4. Ashok Sharma, Auditing, V.K. Global Publications Pvt. Ltd. New Delhi.
5. Pardeep Kumar, Auditing, Kalyani Publishers, Ludhiyana

Mapping Matrix of Course:244MCDSC3

CO-PO & CO-PSO Matrix for the Course 244MCDSC3: Auditing.

COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**
CO1	3	1	1	1	1	2	1	3	1
CO2	3	1	1	1	1	2	1	3	1
CO3	1	1	3	3	2	1	1	2	1
CO4	1	1	1	2	1	1	3	1	1
Average	2	1	1.5	1.75	1.25	1.5	1.5	2.25	1

Name of Subject: **ENTREPRENEURSHIP DEVELOPMENT**	Maximum Theory Marks: 100 (70+ 30)
Course ID: 242/COMI/DS/404	Time Allowed: 3 Hrs
Credits: 4	Discipline Specific 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 (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 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: Students will understand the concepts and dimensions of entrepreneurship, including its role in society and the economy.

CO2: Students will apply entrepreneurial skills to mobilize resources, manage contracts, and design business processes.

CO3: Students will analyze the entrepreneurship ecosystem, including the role of government, institutions, and financing options.

CO4: Students will evaluate business ideas for feasibility, prepare comprehensive business plans, and present them effectively to external agencies.

COURSE CONTENTS:

Unit 1: Foundations of Entrepreneurship Meaning, nature, scope, and importance of entrepreneurship; characteristics and functions of entrepreneurs; entrepreneurship and economic development; entrepreneurial competencies and skills; types of entrepreneurship; innovation, creativity, and design thinking in entrepreneurship.
Unit 2: Start-up Creation and Entrepreneurial Opportunities Business opportunity identification and idea generation; start-up process and venture creation; forms of business ownership for start-ups; government initiatives and support schemes for entrepreneurs including Start-up India, Stand-up India, MSME schemes, and Digital India.
Unit 3: Entrepreneurial Ecosystem and Venture Financing

Entrepreneurial ecosystem and institutional support; role of incubators, accelerators, and entrepreneurship development institutions; sources of entrepreneurial finance; marketing and networking support for start-ups; legal and ethical issues in entrepreneurship; risk management and challenges faced by entrepreneurs.
Unit 4: Business Planning and Project Management Business plan: meaning, importance, and components; feasibility analysis – technical, financial, and market feasibility; preparation of project report; location, layout, and operational planning for new ventures; basics of project appraisal; sustainable and socially responsible business practices.

SUGGESTED READINGS:

1. Vasant Desai (2009). *Dynamics of Entrepreneurial Development and Management*. Mumbai: Himalaya Publishing House.
2. Dollinger, M. J. (2008). *Entrepreneurship: Strategies and Resources* (4th ed.). New Jersey: Prentice Hall.
3. Hisrich, R. D., Peters, M. P., & Shepherd, D. A. (2023). *Entrepreneurship* (13th ed.). New York: McGraw Hill Education.
4. Khanka, S. S. (2020). *Entrepreneurial Development*. New Delhi: S. Chand Publishing.
5. Drucker, P. F. (2015). *Innovation and Entrepreneurship*. New York: Harper Business.
6. Kumar, Arya (2012). *Entrepreneurship: Creating and Leading an Entrepreneurial Organization*. New Delhi: Pearson Education India.

Mapping Matrix of Course:244MCDSC4

CO-PO & CO-PSO Matrix for the Course Entrepreneurship Development**.**

COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**
CO1	3	2	2	1	2	3	2	2	2
CO2	3	3	3	2	2	3	2	3	3
CO3	2	2	3	3	3	2	2	2	2
CO4	2	3	2	3	3	2	2	3	3
Average	2.	2.50	2.50	2.25	2.50	2.50	2.00	2.50	2.50

	5 0								

Name of Subject: **HUMAN RESOURCE MANAGEMENT**	Maximum Theory Marks: 100 (70+ 30)
Course ID: 242/COMI/DS/501	Time Allowed: 3 Hrs
Credits: 4	Discipline Specific 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 (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 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: Students will understand the concepts and principles of Human Resource Management (HRM), including its functions and importance in organizations.

CO2: Students will apply HRM practices in recruitment, selection, training, wage management, and industrial relations within diverse organizational contexts.

CO3: Students will analyze the factors affecting recruitment, the stages of selection procedures, methods of wage payment, and causes of industrial disputes.

CO4: Students will evaluate the effectiveness of HRM practices in promoting employee satisfaction, organizational efficiency, and industrial harmony.

COURSE CONTENTS:

Unit 1:Human Resource Management (HRM): Definition, Importance objectives and scope.Function of Human Resource Manager: - Managerial and Operative Functions. Qualifictionand Qualities of Human Resource manager. HRM Practices in India.
Unit 2:Recruitment: - Meaning, Steps in recruitment policy, sources and modes of recruitment, Factorsaffecting recruitment. Selection: - Meaning, Essentials of Selection Procedure, Stages in Selection Procedure.

Training: - Concept, Need and importance of Training, Distinguish between Training and Development, Methods of Training, TrainingProgramme in India.
Unit 3:Wages: - Meaning, Methods of wage Programme: - Time wages and Piece wages methods Wage Incentives: - Concept, Need and Importance of Incentives. Special Incentives Profitsharing and Labour Co-Partnership, Non Monetary Incentives, Essentials of Ideal Incentivessystem.
Unit 4:Industrial Relations: - Concept, Importance and Objectives of industrial relations,Contents of industrial relations. Participants of Industrial relation and Recruitment of goodIndustrial relation Programme. Industrial Unrest: - Meaning, Forms and Causes of industrial disputes, Reconciliation ofIndustrial unrest.

SUGGESTED READINGS:

1. **Human Resource Management: Concepts and Issues, by T.N. Chhabra, Dhanpat Rai &Co.New Delhi.**
2. **Human Resource Management by R. Wayne Mondy, Pearson Publications, Delhi.**
3. **Human Resource Management by C.B. Gupta.**

Mapping Matrix of Course:245MCDSC1

CO-PO & CO-PSO Matrix for the Course 245MCDSC1: Human Resource Management.

Cos	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**
CO1	3	1	1	1	1	3	1	3	3
CO2	3	3	1	1	2	3	1	3	3
CO3	2	2	2	2	2	2	2	2	2
CO4	2	2	1	2	2	2	2	2	2
Average	2.5	2	1.25	1.5	1.75	2.5	1.5	2.5	2.5

Name of Subject: **INCOME TAX**	Maximum Theory Marks: 100 (70+ 30)
Course ID: 242/COMI/DS/502	Time Allowed: 3 Hrs
Credits: 4	Discipline Specific 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 (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 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: Students will understand the basic concepts of income tax, including residential status, tax incidence, and exemptions.

CO2: Students will apply knowledge of income tax laws to compute tax liability for individuals, including income from salary, house property, business, and capital gains.

CO3: Students will analyze different types of incomes, deductions, and tax assessment procedures to determine the tax liability of individuals.

CO4: Students will evaluate the effectiveness of tax planning strategies, including setting off and carrying forward of losses, and filing income tax returns (ITR-I & II).

COURSE CONTENTS:

Unit 1:Basic concepts of income tax, residential status and its incidence on tax liability, incomes exempt from tax;
Unit 2:Income from salary; Income from house property, Profits and gains of business and profession including depreciation;
Unit 3:Capital gains; Income from other sources, Clubbing and incomes, Setting off and carrying forward of losses.
Unit 4:General deductions from Gross Total Income. Assessment of tax of individuals, Computation of tax liability of individuals; Filing of Income Tax Returns (ITR-I & II only)

SUGGESTED READINGS:

1. Singhania, Vinod K. and Singhania, K., Direct Taxes Law & Practice -With special reference to Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi, 2017.
2. Mehrotra, H.C. and Goyal, S.P., Ayakar Vidhan avamLikhankan (Income Tax Law and Accounts), Sahitya Bhawan, Agra, 2016.
3. Mehrotra, H.C. and Goyal, S.P., Direct Tax including Tax Planning & Management. Sahitya Bhawan, Agra, 2017.

Mapping Matrix of Course:245MCDSC2

CO-PO & CO-PSO Matrix for the Course 245MCDSC2: Income Tax.

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	1	1	1	1	1	1	3	1
CO2	3	3	1	1	1	1	1	3	1
CO3	2	2	1	1	1	2	1	2	1
CO4	2	2	1	2	2	2	1	2	1
Average	2.5	2	1	1.25	1.25	1.5	1	2.5	1

Name of Subject: **MONEY & BANKING**	Maximum Theory Marks: 100 (70+ 30)
Course ID: 242/COMI/DS/503	Time Allowed: 3 Hrs
Credits: 4	Discipline Specific 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 (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 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: Students will understand the concepts of money, its functions, role in economic systems, and theories of inflation.

CO2: Students will apply the Quantity Theory of Money and theories of inflation to analyze the causes and effects of inflation in various economic contexts.

CO3: Students will analyze the functions of credit, commercial banks, and the Reserve Bank of India to understand their roles in economic development and money supply control.

CO4: Students will evaluate the limitations of credit creation, the effectiveness of monetary policies, and the functions of central banks in managing the economy.

COURSE CONTENTS:

Unit 1:Definition of money, functions and importance of money, role of money in various economic systems, evils of money, classification of money, circular flow of money; Digital money; Crypto Currency.
Unit 2:The Quantity Theory of Money-fisher, Cambridge and Keynesian theory of money. Inflation: Types of inflation, Theories of inflation, effects and consequences of inflation, control of inflation.
Unit 3:Credit, its definition, types, merits and demerits, credit and economic development. Functions of commercial Banks & Central Banks, process of credit creation and its limitations.
Unit 4:Control of money supply, Reserve Bank of India: its functions-Traditional and Development

SUGGESTED READINGS:

1. Mishkin, F. S. (2022). The economics of money, banking and financial markets (13th ed.). Pearson.

2. Jadhav, N. (2006). Monetary policy, financial stability and central banking in India. Macmillan India.

Mapping Matrix of Course:245MCDSC3

CO-PO & CO-PSO Matrix for the Course 245MCDSC3: Money & Banking.

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

Name of Subject: **CONTEMPORARY ISSUES IN COMMERCE**	Maximum Theory Marks: 100 (70+ 30)
Course ID: 242/COMI/DS/504	Time Allowed: 3 Hrs
Credits: 4	Discipline Specific 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 (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 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: Students will understand the concepts and issues related to finance, marketing, human resources, and corporate social responsibility.
CO2: Students will apply analytical tools and methods to evaluate financial innovations, marketing strategies, HR challenges, and CSR practices.
CO3: Students will analyze the impact of global financial crises, technological changes on HR management, and emerging trends in marketing and finance.
CO4: Students will evaluate the effectiveness of microfinance in rural development, the role of social networking in marketing, and the accountability of corporate social responsibility initiatives.

COURSE CONTENTS:

Unit 1:General Issues Balance of Payment and Deficit Financing, Tax Regulations & Economic Growth, Role of Micro Finance in Rural Development, Corporate Social Responsibility: Ethics and Accountability Information and Communication Technology: E- Learning : An Effective Tool in Present Educational Scenario, Mobile Communication : A Revolutionary tool in I.T.
Unit 2:Finance Issues Financial Innovations, Global Financial Crisis, Recent trends in Banking andFinancial Services
Unit 3:Marketing Issues Reshaping Rural Marketing; Modern Retailing Challenges in India,Marketing through Social Networking Websites, Evolving E- Marketing in India

Unit 4:Human Resource Issues Challenges in Managing Workforce Diversity, Human ResourceAccounting and Audit, HR challenges in Managing Technological Changes

SUGGESTED READINGS:

1. Monks, R.A.G. and Minow, N., Corporate Governance, Wiley.
2. Tricker, B., Corporate Governance: Principles, Policies and Practices, Oxford University Press.
3. Newell, A.p., Corporate Social Responsibility: Challenges, Benefits and Impact on Business Performance, Nova Science Pub. Inc.

Mapping Matrix of Course:245MCDSC4

CO-PO & CO-PSO Matrix for the Course 245MCDSC4: Contemporary Issues in Commerce.

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

Name of Subject: **MANAGEMENT ACCOUNTING**	Maximum Theory Marks: 100 (70+ 30)
Course ID: 242/COMI/DS/601	Time Allowed: 3 Hrs
Credits: 4	Discipline Specific 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 (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 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: Students will understand the principles and techniques of financial statement analysis, including comparative, common size, and trend analysis, as well as ratio analysis.

CO2: Students will apply capital budgeting techniques to evaluate investment proposals, including traditional methods and discounting cash flow techniques, considering factors such as inflation and capital rationing.

CO3: Students will analyze variances in standard costing, including material, labor, overhead, and sales variances, and interpret the implications for budgetary control.

CO4: Students will evaluate decision-making scenarios using marginal costing and cost-volume-profit analysis, including break-even analysis, margin of safety, and make or buy decisions.

COURSE CONTENTS:

Unit 1:Accounting for Managers-Meaning, nature, scope, techniques and limitations. FinancialStatements Analysis-Comparative, Common Size and Trend Analysis. Ratio Analysis-Meaning,objectives limitations and types of Ratios.
Unit 2:Capital Budgeting: Meaning, Nature, Importance, Appraisal methods-Traditional methods andDiscounting Cash Flow Techniques, Capital Rationing. Inflation and Capital Budgeting.
Unit 3:Standard Costing- Meaning, Advantages, Limitations, Budgetary Control Vs. Standard CostingSetting of Standards, Variance analysis-Material Variance, LabourVariance, OverheadVariance and Sales Variances.

Unit 4:Marginal Costing: Meaning, Marginal Costing and Absorption Costing, Break Even Point(BEP), Break Even Chart and its types. Angle of Incidence. Cost-Volume-Profit Analysis,Margin of Safety, Concept of Decision Making-Steps involved, Make or Buy Decision,Determination of Sales Mix, Key Factor Problem.

SUGGESTED READINGS:

1. S.N. Mittal: Accounting for Managerial Decisions-Shree Mahavir Book Depot, NaiSarak, Delhi

2. Khan and Jain: Management Accounting-Tata Mcgraw Hill

3. Aggarwal and Aggarwal: Accounting for Managerial Decisions-Ramesh Book Depot,Jaipur.

4. Ravi.M.Kishore: Management Accounting-Taxman Publications Delhi.

5. Ishwar Sharma: Accounting for Managers- Shree Mahavir Book Depot,Nai Sarak Delhi

Mapping Matrix of Course:246MCDSC1

CO-PO & CO-PSO Matrix for the Course 246MCDSC1: Management Accounting**.**

Cos	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**
CO1	3	0	0	1	0	0	1	2	0
CO2	2	2	1	0	0	0	1	2	2
CO3	0	0	1	1	0	0	1	1	0
CO4	0	0	0	0	3	1	0	0	0
Average	1.25	0.5	0.5	0.5	0.75	0.25	0.75	1.25	0.5

Name of Subject: **STRATEGIC MANAGEMENT**	Maximum Theory Marks: 100 (70+ 30)
Course ID: 242/COMI/DS/602	Time Allowed: 3 Hrs
Credits: 4	Discipline Specific 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 (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 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: Students will comprehend the foundational concepts and theories of strategic management, including the strategic management process, levels of approaches, and environmental analysis.

CO2: Learners will demonstrate the ability to analyze organizations using tools like SWOT analysis and formulate appropriate corporate and business level strategies based on the analysis.

CO3: Participants will critically analyze the aspects, structures, and design of strategy implementation, including behavioral aspects like leadership and organizational culture.

CO4: Students will evaluate the effectiveness of strategic plans and policies through various techniques of strategic evaluation and control.

COURSE CONTENTS:

Unit 1: Define strategy, levels of approaches to strategic decision making, process of strategic management, roles of strategies, mission and objectives, strategic business unit, environment – concept, components and appraisal; Change management.
Unit 2: Organizational dynamics and structuring organizational appraisal, SWOT (SWOC) analysis formulation – corporate level strategies and business strategies, strategy analysis and choice – the process, BCG matrix, GE matrix, SPACE approach, QSP matrix and strategic plan.

Unit 3: Strategy implementation aspects, structures, design and change; behavioural implementation – leadership, culture, value and ethics.
Unit 4: Functional implementation and strategies, plans and policies; marketing; financial, personal, operations, its plans and policies; strategic evaluation and control – an overview of strategic evaluation and control, techniques of strategic evaluation and control

SUGGESTED READINGS:

1. Kazmi, Azhar, Business Policy and Strategic Management, Tata McGraw Hill Publishing Company Ltd., New Delhi
2. David, Fred R. Strategic Management – Concept and Cases, Pearson Education, Delhi
3. Hitt, M.A., Ireland R.D. and Hos Kisson R.D., Strategic Management Competitiveness and Globalisation; Thomson Asia Pvt. Ltd.
4. Pearce II J A and Robinson Jr., R.B., Strategic Management – Strategy Formulation and Implementation, AITBS Publishers and Distributors, Delhi

Mapping Matrix of Course:246MCDSC2

CO-PO & CO-PSO Matrix for the Course 246MCDSC2: Strategic Management

COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**
CO1	3	0	0	2	0	3	1	3	0
CO2	3	3	1	0	0	0	1	3	3
CO3	0	0	3	1	0	0	1	1	0
CO4	0	0	0	0	3	0	0	0	0
Average	1.5	0.75	1	0.75	0.75	0.75	0.75	1.75	0.75

Name of Subject: **ORGANISATIONAL BEHAVIOR**	Maximum Theory Marks: 100 (70+ 30)
Course ID: 242/COMI/DS/603	Time Allowed: 3 Hrs
Credits: 4	Discipline Specific 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 (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 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: Explain the concepts of organisational behaviour, learning, attitudes, and ethics in organizations.

CO2: Analyze personality and perception and their impact on individual behaviour at work.

CO3: Evaluate organisational conflict, change management, and organisational development interventions.

CO4: Apply the principles of group dynamics and team development to improve organizational effectiveness.

COURSE CONTENTS:

Unit 1:Organisational Behavior: Organisational behavior- concept and significance; Relationship between management and Organisational behavior; Emergence and ethical perspective; Learning: meaning and definition, process, theories of learning organization; Attitude.
Unit 2: Personality: meaning and definition, the big five personality model, the Myers-Briggs Type Indicator, additional work related aspects of personality; Perception: meaning and definition, process, factors influencing perception, perceptual errors or distortions.
Unit 3: Organisational Conflict: Dynamics and management; sources, patterns, levels, and types of conflict;Traditional and modern approaches to conflict; Functional and dysfunctional organisational conflicts;Resolution of conflict.

Organisational development: Concept; Need for change, resistance to change; Theories of planned change; organisational diagnosis; OD intervention.
Unit 4: Group Dynamics &Team Development: Group dynamics- Definition and importance, types of groups, group formation, group development, group composition, group performance factors: Principle-centered approach to team development.

SUGGESTED READINGS:

1. Griffin, Ricky W: ;OrganisationalBehaviour, Houghton Mifflin co., Boston.

2. Sukla, Madhukar:UnderstandingOrganisations:Organisation Theory and Practice in India, Prentice Hall, New Delhi.

3. Hersey, Paul, Kenneth H. Blanchard and Dewey E Johnson: Management of OrganisationalBehaviour:

4. Utilising Human Resources, Prentice Hall, New Delhi.

Mapping Matrix of Course:246MCDSC3

CO-PO & CO-PSO Matrix for the Course 246MCDSC3: O.B.

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	1	2	1	0	1	1	0
CO2	1	2	1	1	2	0	2	1	1
CO3	2	2	2	1	2	1	1	1	0
CO4	1	1	1	1	2	0	2	1	1
Average	1.50	1.50	1.25	1.25	1.75	0.25	1.50	1.00	0.50

Name of Subject: **GST & CUSTOM LAWS**	Maximum Theory Marks: 100 (70+ 30)
Course ID: 242/COMI/DS/604	Time Allowed: 3 Hrs
Credits: 4	Discipline Specific 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 (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 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: Explain the structure, registration provisions, and exemptions under GST.

CO2: Apply GST provisions relating to supply, classification, place of supply, time of supply and valuation.

CO3: Analyze Input Tax Credit (ITC) and Reverse Charge Mechanism under GST.

CO4: Evaluate GST compliance requirements and basic customs law provisions.

COURSE CONTENTS:

Unit I: Introduction to GST, Registration and Exemptions Constitutional framework of indirect taxation prior to GST; rationale and objectives of GST; GST Council and GST Network; compensation mechanism for States. Registration; exemptions from GST.
Unit 2: Levy and Collection of GST Scope and meaning of supply; nature of supply—inter-state and intra-state; Classification of goods and services. Composite and Mixed supplies; Composition levy scheme; Place of supply; Time of supply; Value of supply.
Unit 3: Input Tax Credit and Reverse Charge Mechanism Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Availability of tax credit in special circumstances; Reverse Charge Mechanism
Unit 4: GST Documentation, Returns, Tax Payment and Customs Law Tax Invoice, Credit and debit notes, and e-Way bills; Returns; Payment of taxes; Taxability of e-Commerce; Introduction to Customs Law: Basic

concepts, Territorial waters and High seas; Types of custom duties; Valuation.

SUGGESTED READINGS:

1. Ahuja, G., & Gupta, R. (2023). GST & customs law. Delhi, India: Flair Publications Pvt. Ltd.
2. Balachandran, V. (2023). Textbook of GST & customs law. (2nd ed.). Delhi, India: Sultan Chand & Sons.
3. Bansal, K. M. (2023). GST & customs law. Delhi, India: Taxmann Publication.
4. Mittal, N. (2022). Goods & services tax and customs law. Delhi, India: Cengage Learning India Pvt. Ltd.

Mapping Matrix of Course:246MCDSC4

CO-PO & CO-PSO Matrix for the Course246MCDSC4: GST & Custom Laws.

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	1	1	3	-	1	1	3	1
CO2	3	3	1	3	1	2	1	3	2
CO3	3	3	1	3	1	2	1	3	3
CO4	3	2	2	3	2	2	2	3	2
Average	**3.00**	**2.25**	**1.25**	**3.00**	**1.00**	**1.75**	**1.25**	**3.00**	**2.00**

Syllabus of MIC/Vocational Course, Multidisciplinary Course, Skill Enhancement Course & Value Added Courses (VAC)

Name of Subject: **BUSINESS LAW**	Maximum Theory Marks: 100 (70+ 30)
Course ID: 242/COMI/VC/103	Time Allowed: 3 Hrs
Credits: 4	MIC/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 (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 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: 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 1: Indian Contract Act, 1872, Nature of contract and its essentials, Void, valid and voidable contracts, Consent, consideration and its' impact on contract, Performance, breach and termination of contract, Contract of Bailment and Pledge. Agency Contracts.
Unit 2: Sale of Goods Act, 1930 ,Nature of sale, conditions and warranties, Performance of contract of sale and right of unpaid seller.
Unit 3:Information Technology Act,2000; Electronic governance; Regulation of certifying authorities; Electronic signature certificate; Penalties, Compensation & adjudication; Appellate Tribunal; Offences.
Unit 4: Introduction to Competition Act, 2002 - Concepts: Consumer, Goods, and Services, Anti-Competitive Agreements and Abuse of Dominant Position, Consumer Protection Act, 2019 - Consumer Disputes Redressal Commission, 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 of Course: 241MCVOC3

CO-PO & CO-PSO Matrix for the Course241MCVOC3: BUSINESS LAW

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	3	3	3	1	1	0	2	3
CO2	3	1	1	2	2	0	0	1	3
CO3	2	1	3	2	1	1	1	1	2
CO4	2	2	2	3	2	0	0	2	3
Average	2.5	1.75	2.25	2.5	1.5	0.5	0.25	1.5	2.75

Name of Subject: **BUSINESS STATISTICS**	Maximum Theory Marks: 100 (70+ 30)
Course ID: 242/COMI/V C/203	Time Allowed: 3 Hrs
Credits: 4	MIC/Vocational Courses (VOC)

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 (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 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: Explain the fundamental concepts of statistics, types of data, and measures of central tendency used in business decision-making.

CO2: Compute and interpret measures of dispersion, skewness, moments, and kurtosis for analyzing data distributions.

CO3: Analyze relationships among variables using correlation and regression techniques for business forecasting and decision-making.

CO4: Apply time series analysis and index numbers for studying trends, forecasting, and evaluating economic and business changes.

COURSE CONTENTS:

Unit 1: Introduction to Statistics and Measures of Central Tendency
Meaning, scope and importance of statistics in business; types of data; discrete and continuous variables; classification and presentation of data. Measures of Central Tendency: concept, properties and computation of Arithmetic Mean, Geometric Mean, Harmonic Mean, Median and Mode.
Unit 2: Measures of dispersion
Dispersion: absolute and relative measures; concept, properties and computation of Range, Quartile Deviation, Mean Deviation, Variance, Standard Deviation and Coefficient of Variation. Measures of Skewness, Moments and Kurtosis: concept, properties and computation.
Unit 3: Correlation and Regression Analysis
Meaning and types of correlation; Karl Pearson's coefficient of correlation; Spearman's rank correlation; simple linear regression and regression equations; distinction between correlation and regression; Properties of regression coefficients, Standard Error of Estimate.

Unit 4: Time Series and Index Numbers

Components of time series: trend, seasonal, cyclical and irregular variations; methods of measuring trend: moving averages and least squares method. Meaning, uses and types of index numbers; price and quantity index numbers; Consumer Price Index (CPI) and Wholesale Price Index (WPI); problems and limitations of index numbers.

SUGGESTED READINGS:

5. Tulsian, P.C., & Jhunjhunwala, B. Business statistics. Mumbai, India: S. Chand publishing.
6. Vohra, N. D. Business Statistics. Delhi, India: McGraw-Hill Education India.
7. Gupta, S. P., & Gupta, A. Business Statistics: Statistical Methods. Delhi, India: S. Chand Publishing.
8. Levin, R., Rubin, D. S., Rastogi S., & Siddqui, M. H. Statistics for Management. London, United Kingdon: Pearson Education.

CO-PO & CO-PSO Matrix for the Course244MCDSC1: Business Statistics

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	2	-	1	-	1	1	3	1
CO2	3	3	-	1	-	1	-	3	2
CO3	3	3	1	2	1	1	1	3	3
CO4	3	3	1	2	1	1	1	3	3
Average	**2.75**	**2.75**	**1.00**	**1.50**	**1.00**	**1.00**	**1.00**	**3.00**	**2.25**

Name of Subject: **BUSINESS ENVIRONMENT**	Maximum Theory Marks: 100 (70+ 30)
Course ID: 242/COMI/VC/303	Time Allowed: 3 Hrs
Credits: 4	MIC/Vocational Courses (VOC)

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 (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 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 the impact of economic policies on business operations.
CO2: Apply techniques of environmental analysis to identify business opportunities and threats.

CO3: Analyze the role of socio-cultural factors in shaping business strategies.

CO4: Evaluate the effectiveness of corporate governance practices in promoting business ethics.

COURSE CONTENTS:

Unit 1:An Overview of Business Environment Type of Environment-internal, external, micro and macro environment. Competitive structure of industries, environmental analysis and strategic management.
Unit 2: Economic Environment Nature of Economic Environment. Economic factors-growth strategy, basic economic system, economic planning, Economic policies- new industrial policy, FEMA, Monetary and fiscal policies. Consumer Protection Act and Competition Law.
Unit 3: Socio-Cultural Environment Nature and impact of culture on business, culture and globalization, social responsibilities of business, social audit, business ethics and corporate governance, Demographic environment.
Unit 4: Role of Government in Political Environment. Natural and Technological Environment Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction, Status of technology in India; Management of technology; Features and Impact of technology.

SUGGESTED READINGS:

1. S.K.Bedi – Business Environment

2. Fransis Cherunilam – Business Environment – Himalya Publishing House.

3. P.K.Ghosh – Business & Government – Sultan Chand & Sons.

4. Adhikiary, M: Economic Environment of Business, Sultan Chand & Sons, New Delhi.

5. Ahluwalia. I.J. Industrial Growth in India, Oxford University Press, Delhi.

Mapping Matrix of Course: 243MCVOC3

CO-PO & CO-PSO Matrix for the Course 243MCVOC3 Business Environment :

COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**
CO1	3	2	1	3	1	2	1	3	1
CO2	3	3	2	3	2	2	1	3	3
CO3	2	3	3	3	2	1	2	3	2
CO4	2	3	2	3	2	1	2	2	3
Average	2.5	2.75	2	3	1.75	1.5	1.5	2.75	2.25

Name of Subject: **PERSONAL TAX PLANNING**	Maximum Theory Marks: 100 (70+ 30)
Course ID: 242/COMI/VC/405	Time Allowed: 3 Hrs
Credits: 4	MIC/Vocational Courses (VOC)

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 (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 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: Explain the concepts and significance of tax planning and

management.

CO2: Apply tax planning provisions relating to salary income.

CO3: Analyze tax planning aspects of business and professional income.

CO4: Evaluate tax planning strategies relating to capital gains and income from other sources.

COURSE CONTENTS:

Unit I: Fundamentals of Tax Planning and Management Meaning, scope and importance of tax planning; distinction between tax planning, tax management, tax avoidance and tax evasion; nature and scope of tax planning and management; types of tax planning; limitations and problems in tax planning.
Unit 2: Tax Planning with Respect to Salary Income Tax planning relating to salary income: prior to appointment, during the service, after retirement Salary Package; tax relief under Section 89(1) in respect of arrears of salary; deductions available from Gross Total Income.
Unit III: Tax Planning for Business and Professional Income

Concept and significance of tax planning for business and professional income; presumptive taxation schemes under Sections 44AD, 44ADA and 44AE; maintenance of books of accounts under Section 44AA; tax audit provisions under Section 44AB.
Unit 4: Tax Planning in relation to Capital gains and other sources Tax planning for capital gains: short-term versus long-term capital gains; taxation of capital gains arising from equity and non-equity financial instruments; Exemptions relating to long term capital gain. Tax planning relating to income from other sources, with special reference to gifts received from relatives and non-relatives

SUGGESTED READINGS:

1. Ahuja, G. and Gupta, R., Corporate Tax Planning and Management. Bharat Law House, Delhi, 2017.
2. Singhania, Vinod K. and Singhania, K., Direct Taxes Law & Practice -With special reference to Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi, 2017.
3. Mehrotra, H.C. and Goyal, S.P., Ayakar Vidhan avamLikhankan (Income Tax Law and Accounts), Sahitya Bhawan, Agra, 2016.
4. Mehrotra, H.C. and Goyal, S.P., Direct Tax including Tax Planning & Management. Sahitya Bhawan, Agra, 2017.

Mapping Matrix of Course: 245MCVOC5

CO-PO & CO-PSO Matrix for the Course 245MCVOC5 Personal Tax Planning:

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	2	1	3	1	1	1	3	1
CO2	3	3	1	3	1	1	1	3	2
CO3	3	3	2	3	2	2	1	3	3
CO4	3	3	2	3	1	1	2	3	2
Average	**3.00**	**2.75**	**1.50**	**3.00**	**1.25**	**1.25**	**1.25**	**3.00**	**2.00**

Name of Subject: **INVESTING IN STOCK MARKET**	Maximum Theory Marks: 100 (70+ 30)
Course ID: 242/COMI/VC/505	Time Allowed: 3 Hrs
Credits: 4	MIC/Vocational Courses (VOC)

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 (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 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: Explain the concepts of investment, financial markets, and various investment avenues.

CO2: Apply fundamental and technical analysis techniques for investment decision-making.

CO3: Analyze the structure and functioning of Indian stock markets and trading mechanisms.

CO4: Evaluate mutual funds based on their types and selection criteria

COURSE CONTENTS:

Unit I: Fundamentals of Investing and Financial Markets Concept and importance of investment; risk-return relationship; investment avenues: equity shares, bonds and debentures, mutual funds, index funds and Exchange Traded Funds (ETFs); overview of primary, secondary and derivative markets.
Unit II: Investment Analysis Techniques Concept and approaches to fundamental analysis; economic, industry and company analysis; analysis of financial statements, key financial ratios and Industry market ratios; understanding of shareholding patterns. Introduction to technical analysis; trading rules, charting techniques.
Unit III: Indian Stock Market and Trading Mechanism

Structure and functioning of Indian stock markets; primary market (IPO, FPO, private placement and OFS) and secondary market (cash market and derivative market: futures and options); stock exchanges in India (BSE, NSE and MCX); market participants and market indices (Sensex and Nifty). Trading mechanisms, Demat trading, types of orders and basic guidelines for stock market investing.
Unit IV: Mutual Fund Investing Concept, features; types of mutual funds; factors affecting mutual fund selection; Advantages and disadvantages of investing in mutual funds; Net Asset Value (NAV).

SUGGESTED READINGS:

1. Chandra, P. —Investment Analysis and Portfolio Management‖ Tata McGraw Hill Education, New Delhi.
2. Kevin, S. —Security Analysis and Portfolio Management. PHI Learning, Delhi.
3. Pandian, P. —Security Analysis and Portfolio Management. Vikas Publishing House, New Delhi.
4. Tripath V. & Pawar N. —Investing in Stock Markets. Taxmann Publications.

Mapping Matrix of Course: 244MCVOC5

CO-PO & CO-PSO Matrix for the Course 244MCVOC5: Investing in Stock Market

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	2	1	2	1	1	1	3	1
CO2	3	3	1	2	1	2	1	3	3
CO3	3	3	1	3	1	2	1	3	2
CO4	3	2	2	2	1	1	1	3	2
Average	**3.00**	**2.50**	**1.25**	**2.25**	**1.00**	**1.50**	**1.00**	**3.00**	**2.00**

Name of Subject: **MANAGERIAL ECONOMICS**	Maximum Theory Marks: 100 (70+ 30)
Course ID: 242/COMI/VC/605	Time Allowed: 3 Hrs
Credits: 4	MIC/Vocational Courses (VOC)

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 (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 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: Explain the elasticity of demand and its importance in managerial decision-making.

CO2: Apply cost behavior analysis to optimize production decisions in both short and long run.

CO3: Analyze the impact of different market structures on pricing and firm's equilibrium.

CO4: Evaluate the effects of inflation and business cycles on economic planning and strategy.

COURSE CONTENTS:

Unit 1: Nature and significance of managerial economics.Demand Analysis: Demand and Elasticity of Demand; Demand estimation for major consumer durable and non-durable products; Demand forecasting techniques.
Unit 2: Production analysis and cost analysis: Production functions in short run and long run. Cost concepts, Cost behavior in short run and long run.
Unit 3:Price Determination Under Different Market Conditions: Characteristics of different market structures; Price determination and firm's equilibrium under perfect competition, monopoly & discriminating monopoly, monopolistic competition and oligopoly.
Unit 4: Business Cycles: Nature and phases of business cycle, theories of business cycle- psychological, profit, monetary, innovation, Cobweb, Samuelson and Hickstheories.Inflation: Definition, characteristics and types; Inflation in terms of demand-pull and cost-push factors; Effects of inflation

SUGGESTED READINGS:

1. Baumol, William J; Economic Theory and Operations Analysis, Prentice-Hall, Lopndon.,
2. Baya,Michael R:Managerial Economics and Business Strategy, McGraw Hill Inc. New York.
3. Stonier, W and Hauge D: A Text Book of Economic Theory.
4. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.

5. Dholkia,R.H.andA.L.Oza:Micro Economics for Management Students, OxfordUniversityPress.New Delhi.
6. Lipton R.G.: An Introduction to Positive Economics.

Mapping Matrix of Course: 246MCVOC5

CO-PO & CO-PSO Matrix for the Course 246MCVOC5Managerial Economics:

Cos	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**
CO1	3	2	1	2	1	1	2	3	2
CO2	3	3	1	2	2	2	1	3	3
CO3	2	3	2	3	1	2	1	3	2
CO4	2	2	3	3	2	1	2	3	3
Average	2.5	2.5	1.75	2.5	1.5	1.5	1.5	3	2.5

Name of Subject: **BASICS TO COMMERCE**	Maximum Theory Marks: 75 (50+ 25)
Course ID: 242/COMI/MC/104	Time Allowed: 2hours
Credits: 3	Multidisciplinary 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 (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 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 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 2: 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 3: 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 4: 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

Mapping Matrix of Course:241MCMDC4

Table 1: CO-PO & CO-PSO Matrix for the Course241MCMDC4: : BASICS OF COMMERCE

Cos	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**
CO1	1	2.5	3	3	3	2.5	3	3	2.5
CO2	2	2.5	1.5	1	1.5	2	1.5	2.5	1.5
CO3	3	3	2.5	3	1	1.5	1.5	3	2
CO4	3	2	1	3	1.5	2	1	3	1.5
Average	2.25	2.5	2	2.5	1.75	2	1.75	2.9	1.9

Name of Subject: **BANKING AND FINANCIAL AWARENESS**	Maximum Theory Marks: 75 (50+ 25)
Course ID: 242/COMI/M C/204	Time Allowed: 2hours
Credits: 3	Multidisciplinary 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 (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 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: 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 1: 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 2: Structure, Objectives, and Functions. RBI's credit control techniques. BankingOmbudsman: Definition, role and functions.
Unit 3: 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 4: 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.

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

Mapping Matrix of Course: 242MCMDC4

Table 1: CO-PO & CO-PSO Matrix for the Course242MCMDC4: BANKING AND FINANCIAL AWARENESS

Cos	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**
CO1	3	2	1	3	1	2	1	3	2
CO2	3	1.5	1	3	1.5	1	2	2.5	2.5
CO3	3	3	2	3	1	1	1.5	3	1
CO4	3	3	1.5	3	1	2	2	3	2
Average	3	2.4	1.4	3	1.1	1.5	1.6	2.9	1.9

Name of Subject: **PERSONAL FINANCIAL PLANNING**	Maximum Theory Marks: 75 (50+ 25)
Course ID: 242/COMI/MC/304	Time Allowed: 2hours
Credits: 3	Multidisciplinary 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 (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 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: Describe the process and objectives of investment planning and risk measurement for various asset classes.

CO2: Apply the concept of time value of money to calculate personal financial goals.

CO3: Analyze different personal tax planning strategies to optimize tax benefits.

CO4: Evaluate the effectiveness of various insurance schemes in mitigating personal financial risks.

COURSE CONTENTS:

Unit 1:Introduction to Financial Planning- Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.
Unit 2:Investment planning-Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income

instruments- financial derivatives & Commodity market in India. Mutual fund schemes including SIP; International investment avenues.
Unit 3:Personal Tax Planning Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income and gross total income. Comparison of benefits - Special provision u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961, tax avoidance versus tax evasion
Unit 4: Insurance Planning Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes. Deductions available under the Income-tax Act for premium paid for different policies.

SUGGESTED READINGS:

1. Indian Institute of Banking & Finance. (2017). Introduction to Financial Planning. New Delhi: Taxmann Publication.
2. Pandit, A. (2014). The Only Financial Planning Book that You Will Ever Need. Mumbai: Network 18 Publications Ltd.
3. Sinha, M. (2008). Financial Planning: A Ready Reckoner. New York: McGraw Hill Education.
4. Halan, M. (2018). Let’s Talk Money: You've Worked Hard for It, Now Make It Work for You. New York: HarperCollins Publishers.
5. Tripathi, V. (2017). Fundamentals of Investment. New Delhi: Taxmann Publication

Mapping Matrix of Course: 243MCMDC4

Table 1: CO-PO & CO-PSO Matrix for the Course243MCMDC4: Personal Financial Planning

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	2	2	2	1	1	1	3	2
CO2	3	3	1	2	2	2	1	2	2

CO3	3	3	1	3	2	2	2	3	3
CO4	3	3	2	3	2	2	2	3	3
Average	3	2.75	1.5	2.5	1.75	1.75	1.5	2.75	2.5

Name of Subject: **COMPUTER FUNDAMENTALS AND APPLICATIONS-I**	Maximum Theory Marks: 75 (50+ 25)
Course ID: 242/COMI/SE/106	Time Allowed: 2hours
Credits: 3	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 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 (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 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 the evolution and components of digital computers in business contexts.

CO2: Apply Binary and hexadecimal number systems in solving business-related computational problems.

CO3: Analyze the role of input/output devices and memory systems in computer applications for various sectors.

CO4: Evaluate the Significance Of Computer Applications In Diverse Fields Such As Publishing, Data Analysis, Education, Banking, And Healthcare.

COURSE CONTENTS:

Unit 1:Introduction – Digital and Analog computers, evolution of digital computers, major components of a digital computer, hardware, software, firmware, middleware and freeware, computer applications
Unit 2: Decimal number system, binary number system, conversion of a binary number to decimal number, conversion of a decimal number to a binary number, addition of binary numbers, binary subtraction, hexadecimal number system, octal number system
Unit 3:Input devices, output devices, printers, plotters, other forms of output devices; main memory, secondary memory and backup
Unit 4: Computer applications in offices, use of computers in books publication, desktop publishing system, application of computers for data analysis,

application of computer in education, application of computer in banks, medical field

SUGGESTED READINGS:

1. Gill, Nasib, Computer Fundamental and Internet

2. Saxena, Computer Applications in Management, Vikas Publication, New Delhi

3. B. Ram, Computer Fundamentals, New Age Publications, New Delhi

4. Rajaraman, V., Computer Fundamentals, PHI, New Delhi

Mapping Matrix of Course:

CO-PO & CO-PSO Matrix for the Course241MCSEC6:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	2	1	2	1	1	1	2	2
CO2	3	3	1	2	1	1	1	3	2
CO3	3	3	1	2	1	1	1	3	2
CO4	2	3	3	3	1	1	1	2	3
Average	2.5	2.75	1.5	2.25	1	1	1	2.5	2.25

Name of Subject: **COMPUTER FUNDAMENTALS & APPLICATIONS-II**	Maximum Theory Marks: 75 (50+ 25)
Course ID: 242/COMI/SE /206	Time Allowed: 2hours
Credits: 3	Skill Enhancement Course

Instructions for Paper Setter: **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 (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 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 the role of software concepts in managing computer resources and supporting business operations.

CO2: Apply MS-Word, MS-Excel, and Power-Point features to create, edit, and present business-related documents and presentations.

CO3: Analyze the types of computer networks and their implications for communication and data exchange in business environments.

CO4: Evaluate the impact of internet technologies and multimedia applications on business operations and the broader socio-economic landscape.

COURSE CONTENTS:

Unit 1:Unit-I Software concepts: Types of Software and their role, Different System Software types- Operating systems, Translators, System Utilities; Concept of Application Packages; Types of an Operating system- Multi-user O.S., Multi-taskingO.S., Multi-Processing O.S; Time – sharing O.S., Multi-Programming O.S. Operating System as a resource Manager, concept of GUI and CUI. System Languages
Unit 2: Unit-II MS- Word: Fundamentals of MS-Word, Features of MS-Word, Menus, Formatting and Standard Toolbars, Ruler, Scroll Bar, Creating, Editing, Saving, export and import files, inserting and copying the files, Working with frames, Paragraph formatting, Columns, Pictures, Tables, Macros and Mail Merge.

MS-Excel: Applications of a Spreadsheet; Advantages of an Spreadsheet; Features of Excel; Rows, Columns, Cell, Menus, Creating worksheet, Formatting, Printing, establishing worksheet links, Table creating and printing graphs, Macros, Using Built-in-functions
Unit 3:Presentation with Power- Point: Features of Power-point, Creating presentation the easy way, Working with different views, working with graphics in Power Point, Sound effects and Animations effects. Computer Networks: Introduction to Computer Network, Types of Network; Local Area Network, Wide Area Network, Types of Public and Private Network, Network Topology;
Unit 4: Internet and its Application, History of Internet, Benefits of Internet, ISP, Internet Accounts, Internet Addressing, Information Technology Browsers – Search Engine – WWW – Internet Protocols – FTP – TELNET – HTTP – E-mail – How to create E-mail – Internet Vs Intranet – Webpage – URL: Impact of IT on Business environment; Applications of IT. Multimedia: Concept of Multimedia, Multimedia Components, Multimedia Applications.

SUGGESTED READINGS:

1. Gill, Nasib, Computer Fundamental and Internet
2. Saxena, Computer Applications in Management, Vikas Publication, New Delhi
3. B. Ram, Computer Fundamentals, New Age Publications, New Delhi
4. Rajaraman, V., Computer Fundamentals, PHI, New Delhi

Mapping Matrix of Course:

CO-PO & CO-PSO Matrix for the Course242MCSEC6:

COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**
CO1	3	3	2	1	1	1	1	3	2
CO2	2	2	1	2	1	3	2	2	2
CO3	1	1	1	3	1	3	1	1	1

CO4	2	1	2	3	1	2	1	2	2
Average	2	1.75	1.5	2.25	1	2.25	1.25	2	1.75

Name of Subject: **EXCEL PROFICIENCY FOR BUSINESS ANALYSIS**	Maximum Theory Marks: 50 (35+ 15)
Course ID: 242/COMI/SE/306	Time Allowed: 2hours
Credits: 3	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 whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 50 words normally. **Section 'B' shall comprise 8 questions (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 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 the data collection methods and techniques to gather primary and secondary data, emphasizing the importance of selecting appropriate methods.

CO2: Apply descriptive statistics concepts and MS Excel functions to analyze data, including measures of central tendency, variability, and distribution.

CO3: Analyze hypotheses using MS Excel, distinguishing between different types of errors and interpreting the significance levels.

CO4: Evaluate the applicability of chi-square test and analysis of variance in business contexts, integrating various Excel functions for data analysis.

COURSE CONTENTS:

Unit 1:Data collection- Meaning, Experiments and Surveys, Collection of Primary data, Questionnaires, schedules, collection of secondary data, selection of appropriate methods of data collection. Data preparation process, missing values and outliers
Unit 2: Descriptive statistics and steps involved in calculation of descriptive statistics in MS Excel. Mean, Median, mode, range, Standard deviation, skewness, kurtosis. Sampling and statistical inference – parameter and statistic, sampling and non- sampling errors, sampling distribution of mean and proportion, degree of freedom, standard error, central limit theorem.
Unit 3:Testing of Hypothesis with the help of MS Excel; hypothesis testing – meaning, types, type 1 and type 2 errors, level of significance, two tailed and

one tailed tests. Procedure for hypothesis testing for mean, proportion and variance, limitations of the test of hypothesis
Unit 4:Chi-square test and analysis of variance with the help of MS Excel; Other excel functions used in business i, e. Vlookup, Hlookup, goalseek

Mapping Matrix of Course:

CO-PO & CO-PSO Matrix for the Course243MCSEC6:

COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**
CO1	2	2	1	1	1	1	1	3	2
CO2	3	3	2	2	1	3	1	3	3
CO3	3	3	2	2	1	3	1	2	3
CO4	2	2	3	3	1	2	1	2	3
Average	2.5	2.5	2.0	2.0	1.0	2.25	1.0	2.5	2.75

Name of Subject: **TECHNICAL ANALYSIS OF STOCK MARKET**	Maximum Theory Marks: 50 (35+ 15)
Course ID: 242/COMI/SE/606	Time Allowed: 2hours
Credits: 3	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 whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 50 words normally. **Section 'B' shall comprise 8 questions (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 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 the concepts and processes involved in investment decision making, distinguishing between investment avenues and speculative activities.

CO2: Apply knowledge of capital market operations, including trading mechanisms, regulatory guidelines, and the role of financial intermediaries.

CO3: Analyze portfolio construction principles and techniques, evaluating risk-return profiles and applying models like Markowitz and Sharpe Model.

CO4: Evaluate advanced concepts in technical analysis, risk management, and real-time trading scenarios, synthesizing information for informed decision making.

COURSE CONTENTS:

Unit 1:Introduction of Investment-Meaning and Objective of Investment, Investment Decision Process, Categories of Investment, Steps of Security Analysis, Investment Avenues, Speculation and Gambling.
Unit 2: Introduction of Capital Market- Meaning and Nature of Capital Market, Types, Functions and limitations of Capital Market, Trading of Securities, SEBI guidelines IPO, Book Building and Qualified Institutional Placement. Capital Market of India, Money Market of India, Important intermediaries in the financial markets
Unit 3:Portfolio Analysis and Revision-Basic principles of creating an efficient portfolio, Introduction to fundamental and technical analysis. Portfolio Analysis and Selection, Risk and Return Analysis, Beta, Markowitz and Sharpe Model,

Capital Asset Pricing Model, Arbitrage Pricing Theory. Portfolio Revision and Portfolio Evaluation, Constant Rupee Value Plan, Constant Ratio Plan, Sharpe and Treynor Measures, Mutual Fund.
Unit 4: Leading Indicators, Fibonacci, Chart Pattern Analysis, Risk Management, Real Time Examples (Live Analysis), Advance Concepts for Trading Short Term & Intraday Trends, Assignment-II

SUGGESTED READINGS:

1) Kevin, S. Portfolio Management, Prentice Hall India, New Delhi Edition.

2) Avadhani, V.A, Investment and Security Market in India, Himalaya Publishing House, 3rd ed.

3) Pandey, I.M. Financial Management, Vikas Publications, New Delhi ed., 2012

4) Prasanna Chandra, "Investment Analysis and Portfolio management", Tata McGraw Hill, 3rd Edn., 2008

Mapping Matrix of Course:

CO-PO & CO-PSO Matrix for the Course246MCSEC6:

COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**
CO1	3	2	2	2	2	1	2	2	3
CO2	3	3	2	1	2	2	2	2	3
CO3	3	3	2	3	2	2	2	3	3
CO4	3	2	3	2	1	3	2	3	3
Average	3.0	2.5	2.25	2.0	1.75	2.0	2.0	2.5	3.0

Name of Subject: **BUSINESS COMMUNICATION SKILLS**	Maximum Theory Marks: 50 (35+ 15)
Course ID: 242/COMI/VA/107	Time Allowed: 2hours
Credits: 2	Value Added Courses (VAC)

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 one marks each, which shall be compulsory. The answer to each question should not exceed 50 words normally. **Section 'B' shall comprise 8 questions (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 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: Identify the barriers to effective communication and strategies to overcome them.

CO2: Apply the seven Cs of effective communication in drafting business emails.

CO3: Analyze the effectiveness of various report structures in business communication.

CO4: Evaluate the impact of persuasive speaking techniques on audience engagement and decision making.

COURSE CONTENTS:

Unit 1Introduction: Basics of Communication, Seven Cs of Effective Communication, Barriers To Communication, Ethical Context Of Communication
Unit 2: Business Communication at Workplace: Writing Skills; Letter Writing – Component, Layout and Process, E-Mail Communication, Bad News Messages, Persuasive Written Communication, Memos, Notice, Agenda and Minutes of Meeting
Unit 3: Report Writing: Types of Business Reports, Structure of Reports, Short Reports, Long Reports, Abstracts and Summaries, Proposals
Unit 4: Communication Skills: Reading skills, Listening Skills, Note Making, Persuasive Speaking, Body Language, Gestures

SUGGESTED READINGS:

1. Murty,C.V.S.,Rai,UrmilaandS.M.Rai,BusinessCommunication,Himalaya Publishing House, Mumbai.
2. Koneru,Arun,ProfessionalCommunication,TataMcGrawHill,NewDelhi.
3. Monipally,M.M.,BusinessCommunicationStrategies,TataMcGrawHill,NewDelhi

Mapping Matrix of Course: 241MCVAC7

CO-PO & CO-PSO Matrix for the Course 241MCVAC7 Business Communication Skills :

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	2	1	3	2	1	3	2	1
CO2	2	1	1	2	2	2	3	1	2
CO3	3	3	1	3	2	2	2	3	3
CO4	2	2	1	3	3	2	3	2	3
Average	2.25	2	1	2.75	2.25	1.75	2.75	2	2.25

Name of Subject: **ENVIRONMENTAL STUDIES**	Maximum Theory Marks: 50 (35+ 15)
Course ID: 242/COMI/VAC/207	Time Allowed: 2hours
Credits: 2	Value Added Courses (VAC)

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 one marks each, which shall be compulsory. The answer to each question should not exceed 50 words normally. **Section 'B' shall comprise 8 questions (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 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 the concept and significance of biodiversity conservation.

CO2: Apply principles of solid waste management to propose a waste reduction plan for an organization.

CO3: Analyze the impact of renewable and non-renewable resources on sustainable development.

CO4: Evaluate the effectiveness of environmental legislation in controlling pollution.

COURSE CONTENTS:

Unit 1: Introduction – Overview of environmental crisis; Ecosystem – concept, forest, grassland and desert ecosystem, aquatic ecosystem; Biodiversity – concept and biodiversity conservation
Unit 2: Renewable and non-renewable natural resources – water resources, energy resources, forest resources, land, food and mineral resources; Pollution – air and noise pollution, water, soil and marine pollution, solid waste management
Unit 3: Social issues and environmental – Issues related to energy, water conservation and rain harvesting; issues concerning displacement, resettlement and rehabilitation of people; global warming and Kyoto protocol; wasteland reclamation and management
Unit 4: Environmental Legislation – Environment Protection Act, Air (prevention and control of pollution) Act, Water (prevention and control of pollution) Act, Wildlife Protection Act, Forest Conservation Act

SUGGESTED READINGS:

1. Rajagopalan R, Environmental Studies, Oxford University Press, New Delhi .
2. Kaushik Anubha, C.P. Kaushik, Perspective in Environmental Studies, New Age International (P) Ltd. Publishers

3. Joseph Benny, Environmental Studies, Tata McGraw Hill Publishing Company Ltd., New Delhi
4. Ubaroi, N.K., Environment Management, Excel Books, New Delhi

Mapping Matrix of Course: 242MCVAC7

CO-PO & CO-PSO Matrix for the Course 242MCVAC7Environmental Studies:

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	2	3	3	2	1	1	2	2
CO2	3	2	3	2	3	3	2	3	3
CO3	3	3	3	3	2	2	2	3	3
CO4	3	2	3	3	2	1	1	2	2
Average	2.75	2.25	3	2.75	2.25	1.75	1.5	2.5	2.5

Name of Subject: **BUSINESS ETIQUETTES**	Maximum Theory Marks: 50 (35+ 15)
Course ID: 242/COMI/VA/307	Time Allowed: 2hours
Credits: 2	Value Added Courses (VAC)

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 one marks each, which shall be compulsory. The answer to each question should not exceed 50 words normally. **Section 'B' shall comprise 8 questions (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 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 the significance of professional conduct and proper business etiquette in the workplace.

CO2: Apply effective written communication manners and telephone etiquette in a business environment.

CO3: Analyze the cultural differences and their impact on business etiquette in international settings.

CO4: Evaluate the effectiveness of various strategies for dealing with difficult people in a professional setting.

COURSE CONTENTS:

Unit 1: Workshop Etiquette – Office protocol and etiquette, professional conduct, use of courteous phrases in the workplace, proper way to make introduction.
Unit 2:Communication Etiquette – Written communication manners, listening skills, body language, voice tone and eye contact, telephone etiquette, e-mail, voice mail etiquette, extending, accepting and declining invitations
Unit 3: Business Meetings and Dining Etiquette – Attending business functions, etiquette in meetings, business socialization, organizing social events for business, dining manners, banquet etiquette

Unit 4: Global Manners – Importance of awareness of international customs, cultural taboos and practices, traveling etiquette, business etiquette in USA, Europe, Africa, Middle East, Latin America

SUGGESTED READINGS:

1. Chaney, Lillian Hunt &Jeanethe Martin, The Essential Guide to Business Etiquette, Praeger, London
2. Fox, Sue, Business Etiquette for Dummies, Wiley Publishing Inc.
3. Dresser, Norine, Multicultural Manners, John Wiley & Sons Inc.
4. Langford, Beverly Y., The Etiquette Edge, AMACOM

Mapping Matrix of Course: 243MCVAC7

CO-PO & CO-PSO Matrix for the Course 243MCVAC7Business Etiquettes:

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	2	2	3	2	1	3	2	1
CO2	3	2	2	2	2	1	3	2	2
CO3	2	3	3	3	2	1	2	3	2
CO4	3	3	2	2	3	1	2	2	2
Average	2.5	2.5	2.25	2.5	2.25	1	2.5	2.25	1.75

Name of Subject: **INDIAN KNOWLEDGE SYSTEM**	Maximum Theory Marks: 50 (35+ 15)
Course ID: 242/COMI/VA/407	Time Allowed: 2hours
Credits: 2	Value Added Courses (VAC)

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 one marks each, which shall be compulsory. The answer to each question should not exceed 50 words normally. **Section 'B' shall comprise 8 questions (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 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: Explain the historical significance of ancient Bhāratīya educational institutions like Takṣaśilā and Nālandā University.

CO2: Apply Vedic mathematical concepts to solve complex number system problems.

CO3: Examine the impact of the Saraswatī-Sindhu civilization on contemporary knowledge systems and practices.

CO4: Evaluate the effectiveness of traditional Āyurvedic practices in modern integrated healthcare systems.

COURSE CONTENTS:

Unit 1:**Bhāratīya Civilization and Development of Knowledge System :**Bhāratīya Civilization and Development of Knowledge System (4 hours) Genesis of the land, Antiquity of civilization, On the Trail of the Lost River, Discovery of the Saraswatī River, the Saraswatī-Sindhu Civilization, Traditional Knowledge System, The Vedas, Main Schools of Philosophy (6+3), Ancient Education System, the Takṣaśilā University, the Nālandā University, Alumni, Knowledge Export from Bhārata.
Unit 2: **Science, Astronomy, and Mathematics :**Concept of Matter, Life and Universe, Gravity, Sage Agastya's Model of Battery, Velocity of Light, Vimāna: Aeronautics, Vedic Cosmology and Modern Concepts, BhāratīyaKāla-gaṇanā, Kerala School for Mathematics and Astronomy, History and Culture of

Astronomy, Sun, Earth, Moon, and Eclipses, Earth is Spherical and Rotation of Earth, Archaeostronomy; Concepts of Zero and Pi, Number System, Pythagoras Theorem, and Vedic Mathematics.
Unit 3:**Arts, Literature, and Scholars :**Art, Music, and Dance, Naṭarāja– A Masterpiece of Bhāratīya Art, Literature, Life and works of Agastya, Lopāmudrā, Ghoṣā, Vālmīki, Patañjali, Vedavyāsa, Yājňavalkya, Gārgī, Maitreyī, Bodhāyana, Caraka, Suśruta, Jīvaka, Nāgārjuna, Kaṇāda, Patañjali, Kauṭīlya, Pāṇini, Thiruvalluvar, Āryabhaṭa, Varāhamihira, ĀdiŚaṅkarācārya, Bhāskarācārya, Mādhavācārya.
Unit 4: **Life, Environment, and Health**: Ethnic Studies, Life Science in Plants, Anatomy, Physiology, Agriculture, Ecology and Environment, Āyurveda, Integrated Approach to Healthcare, Medicine, Microbiology, Medicine, Surgery, and Yoga, etc.

SUGGESTED READINGS:

1. Textbook on The Knowledge System of Bhārata by Bhag Chand Chauhan,
2. Histrory of Science in India Volume-1, Part-I, Part-II, Volume VIII, by Sibaji Raha, et al. National Academy of Sciences, India and The Ramkrishan Mission Institute of Culture, Kolkata (2014).
3. Pride of India- A Glimpse of India's Scientific Heritage edited by Pradeep Kohle et al. Samskrit Bharati (2006).
4. Vedic Physics by Keshav Dev Verma, Motilal Banarsidass Publishers (2012).

Mapping Matrix of Course: 244MCVAC7

CO-PO & CO-PSO Matrix for the Course 244MCVAC7 Indian Knowledge System:

COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO2**
CO1	2	1	1	2	1	1	1	2	1
CO2	2	2	1	1	1	3	1	2	3

CO3	3	2	2	3	1	1	2	3	2
CO4	2	3	3	3	2	2	2	3	3
Average	2.25	2	1.75	2.25	1.25	1.75	1.5	2.5	2.25