Curriculum and Credit Frame-work

(as per Learning Outcomes based Curriculum Framework (LOCF) & NEP 2020)

for

Under-Graduate Programme

BACHELOR OF COMMERCE (GLOBAL)

(To be effective from the Academic Session 2026-27)

Department of Commerce

GURUGRAM UNIVERSITY, GURUGRAM

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

Head
Department of Commerce
Gurugram University, Gurugram

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1. Background

Trade and commerce have been integral to human civilization since ancient times. Over the years, with the evolution of global economies, the nature and scope of commerce have undergone significant transformation, making it an essential part of modern life. As human wants continue to expand alongside economic and social development, commerce plays a vital role in satisfying these needs and enhancing the quality of life.

Commerce encompasses a wide range of activities such as trade, banking, finance, transportation, marketing, management, and investment, thereby having a broader scope than many other disciplines. In the era of globalization, where economies are increasingly interconnected, commerce facilitates efficient resource allocation, knowledge exchange, and mutual economic growth among nations.

In the Indian context, government initiatives such as *Ease of Doing Business*, *Atmanirbhar Bharat*, *Startup India*, and *Digital India* have significantly boosted entrepreneurial activities and economic development. India is among the fastest-growing major economies in the world, and with the aspiration to achieve a $5 trillion economy, the importance of commerce education has increased manifold.

In this dynamic environment, knowledge of commerce is essential not only for students of commerce but also for those in fields such as science, engineering, and information technology. Commerce education equips learners with the knowledge and skills required for diverse career opportunities in areas such as finance, accounting, marketing, management, law, and entrepreneurship.

The **B.Com (Global)** programme is designed to provide students with a strong foundation in commerce while integrating global business perspectives. It aims to develop financial expertise, digital commerce skills, and analytical competencies required to succeed in international business environments.

1.1 About the Programme: Bachelor of Commerce (Global)

The **B.Com (Global)** programme, aligned with the principles of the **New Education Policy (NEP) 2020**, envisions a transformative and future-oriented learning ecosystem designed to prepare students for the opportunities and challenges of the 21st century. The programme emphasizes holistic development, multidisciplinary learning, skill enhancement, employability, research orientation, and lifelong learning.

The programme aims to provide a well-rounded education that goes beyond academic knowledge by fostering critical thinking, problem-solving abilities, ethical values, and socio-emotional competencies. Through experiential learning, industry exposure, and collaborative projects, students are encouraged to develop practical insights and professional readiness.

The curriculum is designed with flexibility and interdisciplinary integration, offering a diverse range of courses in areas such as data analytics, business laws, entrepreneurship, financial management, sustainability, and digital commerce. This enables students to gain a comprehensive understanding of global business practices, emerging trends, and technological advancements.

Overall, the B.Com (Global) programme seeks to develop competent, adaptable, and socially responsible graduates equipped with the knowledge and skills required to excel in dynamic national and international business environments.

2. Programme Educational Objectives

After completion of the B.Com (Global) programme of Gurugram University, the graduates will be able to:

PEO1: Acquire strong foundational knowledge in accounting, finance, economics, and management to understand core business functions.

PEO2: Develop analytical, critical thinking, and decision-making skills to address complex problems in dynamic global business environments.

PEO3: Demonstrate entrepreneurial mindset, creativity, and innovation for identifying and pursuing business opportunities.

PEO4: Build competencies in digital commerce, business analytics, and financial technologies to adapt to evolving technological landscapes.

PEO5: Exhibit ethical values, leadership qualities, and a sense of social responsibility in professional and personal contexts.

PEO6: Enhance employability and career readiness through practical exposure, communication skills, and industry-relevant knowledge.

3. Programme Outcomes

The **B.Com (Global)** programme aims to inculcate both subject-specific and generic skills, including critical thinking, creativity, mind management, and the development of competencies across diverse areas of commerce and business. The programme provides a strong foundation for higher education, gainful employment, and responsible citizenship. It equips students with the knowledge and skills required to navigate the evolving world of work, particularly in the context of emerging global and technological trends.

Furthermore, the programme empowers students to identify and analyze business problems and develop innovative and practical solutions. It seeks to nurture future-ready professionals and visionary leaders who are not only efficient and competent but also ethical, socially responsible, and compassionate in their approach to management and decision-making.

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

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

Programme Outcomes	Bloom's Taxonomy Level
PO1: Demonstrate knowledge of accounting, finance, economics and global commerce concepts.	I – Knowledge
PO2: Explain principles of international trade, financial markets and digital commerce.	II – Understanding
PO3: Apply accounting and analytical tools to solve business problems.	III – Application
PO4: Analyze global business strategies and financial reports.	IV – Analysis
PO5: Evaluate ethical and sustainability issues in business decisions.	V – Evaluation
PO6: Design innovative business models and entrepreneurial strategies.	VI – Creation

4. Programme Specific Outcomes

The **B.Com (Global)** programme is designed to develop advanced knowledge, professional skills, and responsible attitudes in learners, enabling them to operate effectively in complex and dynamic business environments. The programme emphasizes analytical ability, problem-solving, decision-making, and professional autonomy in real-world contexts.

PSO1	**Advanced Management Proficiency**: Apply comprehensive and specialized knowledge of commerce, finance, and management to critically analyze and evaluate complex national and global business environments, and make informed strategic decisions.
PSO2	**Leadership, Collaboration, and Professional Responsibility:** Demonstrate leadership, teamwork, and interpersonal skills by working effectively in diverse and multidisciplinary settings, while exhibiting professional ethics, accountability, and responsibility towards society and organizations.
PSO3	**Entrepreneurial and Innovative Capability:** Identify, evaluate, and exploit entrepreneurial opportunities by applying innovative thinking, risk assessment, and resource management skills to create sustainable and competitive business solutions.

5. Qualification Descriptors

The **B.Com (Global)** programme offered by Gurugram University is an undergraduate degree designed for students who have completed their Senior Secondary (10+2) education. The programme aims to impart comprehensive knowledge, practical skills, and professional competencies required in the field of commerce and the contemporary business environment.

It focuses on developing a strong foundation in core areas such as accounting, finance, economics, and management, while also integrating global business perspectives, digital competencies, and analytical skills. The programme prepares graduates to apply theoretical knowledge in real-world situations, make informed business decisions, and adapt to evolving industry requirements.

Further, the programme equips learners with the ability to pursue higher education, undertake professional careers, or engage in entrepreneurial ventures, thereby contributing effectively to the economy and society.

6. Course Outcomes and Mapping Matrix

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

Scale of Mapping between COs and POs & COs and PSOs

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

7. Instructions for the examiner

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

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

Instructions for Internal Examiners: 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 ClassParticipation	5	5	-	-
Sessional Examination	20	15	10	-
Total	**30**	**25**	**15**	**5**

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

Instructions for Internal Examiners: The Internal Assessment for theory 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	25	20	10	-
Total	**30**	**25**	**15**	**5**

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

8. Credit hours for different types of Courses:

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

Note: Tutorial batch size (UG programme: 20-25)

The distribution of credits among the lectures/tutorial/practicum will be as follows:

Courses	Total Credits	L (Credits)	T (Credits)	P (Credits)	MARKS			
					TI	TE	PI	PE
Only Theory	4	3 (3 hrs)	1	-	30	70	-	-
	3	2 (2 hrs)	1	-	25	50	-	-
	2	1	1	-	15	35	-	-
Theory and Practicum	4	3 (3 hrs)	-	1 (2 hrs)	25	50	5	20
	4 (Where pract. is dominant)	2 (2 hrs)	-	2 (4 hrs)	15	35	15	35
	3	2 (2 hrs)	-	1 (2 hrs)	15	35	5	20
	2	1	-	1 (2 hrs)	5	20	5	20
When Practicum is separate course	2	-	-	2 (4 hrs)	-	-	15	35
	3	-	-	3 (6 hrs)	-	-	25	50
	4	-	-	4 (8 hrs)	-	-	30	70
AEC/VAC	2	2 (2 hrs)			15	35	-	-
SEC	3	2 (2 hrs)		1 (2 hrs)	15	35	5	20
	2	1		1 (2 hrs)	5	20	5	20
DSEC	4	3 (3 hrs)		1 (2 hrs)	25	50	5	20
Minor/VOC	4	2 (2 hrs)		2 (4 hrs)	15	35	15	35
Internship	4	--	--	4 (8 hrs)	-	-	30	70

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

9. Scheme of B.Com (Global) Programme

(Scheme UG A4: Undergraduate Programme (Interdisciplinary)

SEMESTER 1

Course Code	Course Title	Course ID	L	T	P	L	T	P	Total Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
Core Course(s)														
244101	Business Organisation & Management	240/COMG/CC101	4	-	-	4	-	-	4	30	70	-	-	100
244102	Financial Accounting	240/COMG/CC102	4	-	-	4	-	-	4	30	70	-	-	100
244103	Business Statistics & Excel	240/COMG/CC103	4	-	-	4	-	-	4	30	70	-	-	100
Minor/ Vocational Course(s)														
	Select one from the Pool		2	-	-	2	-	-	2	15	35	-	-	50
Multidisciplinary Course(s)														
	Select one from the Pool								3	25	50	-	-	75
Ability Enhancement Course(s)														
	Select one from the Pool								2	15	35	-	-	50
Skill Enhancement Course(s)														
	Select one from the Pool								3	25	50	-	-	75
Value-added Course(s)														
	Select one from the Pool								2					50
Total Credits									**24**					**600**

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

SEMESTER 2

Course Code	Course Title	CourseID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
Core Course(s)														
244201	Business Law & Digital Law	240/COMG/CC 201	4	-	-	4	-	-	4	30	70	-	-	100
244202	Corporate Accounting	240/COMG/CC 202	4	-	-	4	-	-	4	30	70	-	-	100
244203	Business Economics for Global Markets	240/COMG/CC 203	4	-	-	4	-	-	4	30	70	-	-	100
Minor/ Vocational Course(s)														
	Select one from the Pool		2	-	-	2	-	-	2	15	35	-	-	50
Multidisciplinary Course(s)														
	Select one from the Pool								3	25	50	-	-	75
Ability Enhancement Course(s)														
	Select one from the Pool								2	15	35	-	-	50
Skill Enhancement Course(s)														
	Select one from the Pool								3	25	50	-	-	75
Value-added Course(s)														
	Select one from the Pool								2					50
Total Credits									**24**					**600**

Note:

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

SEMESTER 3

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
Core Course(s)														
244301	Financial Management	240/COMG/CC301	4	-	-	4	-	-	4	30	70	-	-	100
244302	Financial Statement Analysis	240/COMG/CC302	4	-	-	4	-	-	4	30	70	-	-	100
244303	Global Business Environment	240/COMG/CC303	4	-	-	4	-	-	4	30	70	-	-	100
Minor/ Vocational Course(s)														
	Select one from the Pool		4	-	-	4	-	-	4	30	70	-	-	100
Multidisciplinary Course(s)														
	Select one from the Pool								3	25	50	-	-	75
Ability Enhancement Course(s)														
	Select one from the Pool								2	15	35	-	-	50
Total Credits									**21**					**525**

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

SEMESTER 4

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
Core Course(s)														
244401	Cost & Performance Management	240/COMG/CC401	4	-	-	4	-	-	4	30	70	-	-	100
244402	Project Planning & Entrepreneurship	240/COMG/CC402	4	-	-	4	-	-	4	30	70	-	-	100
244403	Business Analytics	240/COMG/CC403	4	-	-	4	-	-	4	30	70	-	-	100
Minor/ Vocational Course(s)														
	Select one from the Pool		4	-	-	4	-	-	4	30	70	-	-	100
Ability Enhancement Course(s)														
	Select one from the pool								2	15	35	-	-	50
Value-added Course(s)														
	Select one from the Pool		2	-	-	2	-	-	2	15	35	-	-	50
Total Credits									**20**					**500**

Note:

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

SEMESTER 5

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
Core Course(s)														
244501	Direct Taxation	240/COMG/CC501	4	-	-	4	-	-	4	30	70	-	-	100
244502	ESG & Sustainable Reporting	240/COMG/CC502	4	-	-	4	-	-	4	30	70	-	-	100
244503	Global Securities Analysis & Portfolio Management	240/COMG/CC503	4	-	-	4	-	-	4	30	70	-	-	100
Minor/ Vocational Course(s)														
	Select one from the Pool		4	-	-	4	-	-	4	30	70	-	-	100
Skill Enhancement Course(s)														
	Internship		4	-	-	4	-	-	4	-	-	30	70	100
Total Credits									**20**					**500**

Note:

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

SEMESTER 6

Course Code	CourseTitle	CourseID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
Core Course(s)														
244601	GST & International Taxation	240/COMG/CC601	4	-	-	4	-	-	4	30	70	-	-	100
244602	Audit Analytics & Corporate Governance	240/COMG/CC602	4	-	-	4	-	-	4	30	70	-	-	100
244603	Fintech & Digital Payments	240/COMG/CC603	4	-	-	4	-	-	4	30	70	-	-	100
Minor/ Vocational Course(s)														
	Select one from the Pool		4	-	-	4	-	-	4	30	70	-	-	100
	Select one from the Pool		4	-	-	4	-	-	4	30	70	-	-	100
Skill Enhancement Course(s)														
	Select one from the Pool								3	25	50	-	-	75
Total Credits									**23**					**575**

Note:

- **L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum End Semester examination**
- **After successfully completing 3 Years, if a student is exiting the programme after 6th semester and securing 130 credits including 4 credits of summer internship, will be awarded Bachelor /UG Degree in the Commerce (Global).**

SEMESTER 7

Course Code	Course Title	CourseID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
Core Course(s)														
244701	International Financial Management	240/COMG/CC701H	4	-	-	4	-	-	4	30	70	-	-	100
244702	Global Marketing Strategy	240/COMG/CC702H	4	-	-	4	-	-	4	30	70	-	-	100
244703	Global Strategic Management	240/COMG/CC703H	4	-	-	4	-	-	4	30	70	-	-	100
244704	International Trade and WTO	240/COMG/CC704H	4	-	-	4	-	-	4	30	70	-	-	100
Minor/ Vocational Course(s)														
	Select one from the Pool		4	-	-	4	-	-	4	30	70	-	-	100
Total CrediTs									**20**					**500**

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

SEMESTER-8 (4 YEAR UG HONOURS)

Course Code	Course Title	CourseID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
Core Course(s)														
244801	Corporate Tax Planning & International Tax Strategies	240/COMG/CC801H	4	-	-	4	-	-	4	30	70	-	-	100
244802	Mergers, Acquisitions & Restructuring	240/COMG/CC802H	4	-	-	4	-	-	4	30	70	-	-	100
244803	Digital Transformation & AI in business	240/COMG/CC803H	4	-	-	4	-	-	4	30	70	-	-	100
244804	Global Supply Chain & Logistics Management	240/COMG/CC804H	4	-	-	4	-	-	4	30	70	-	-	100
Minor/ Vocational Course(s)														
	Select from Pool		4	-	-	4	-	-	4	30	70	-	-	100
Skill Enhancement Course(s)														
	Field Training		-	-	-	-	-	-	4	-	-	30	70	100
Total CrediTs									**24**					**600**

Note:

- **L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum End Semester examination**
- **After successful completion of the courses prescribed in the four academic years of Honours Programme securing 174 Credits will be awarded Bachelor of Commerce (Global) Honours degree.**
- **Honours students not undertaking research will do 3 courses for 12 credits in lieu of a research project/Dissertation in 4th year.**

SEMESTER-8 (4 YEAR UG HONOURS WITH RESEARCH)

Course Code	**Course Title**	**CourseID**	**L**	**T**	**P**	**L**	**T**	**P**	**Credits**	**MARKS**				
			(Hrs)			**Credits**				**TI**	**TE**	**PI**	**PE**	**Total**
							Core Course(s)							
244801	Business Research Methods & Academic Writing	240/COMG/CC801R	4	-	-	4	-	-	4	30	70	-	-	100
244802	Research Ethics, Data Analytics & Scientific Communication	240/COMG/CC802R	4	-	-	4	-	-	4	30	70	-	-	100
							Minor/ Vocational Course(s)							
	Select one from Pool		3	1	-	3	1	-	4	30	70	-	-	100
							Skill Enhancement Course(s)							
	Research Project/ Dissertation		-	-	-	-	-	12	12	-	-	100	200	300
Total Credits									**24**					**600**

Note:

- **L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum End Semester examination**
- **After successful completion of the courses prescribed in the four academic years of Honours Programme securing 174 Credits ,will be awarded Bachelor of Commerce (Global) Honours with Research**
- **Honours students undertaking research will do Research Project/Dissertation of 12 credits in 4th academic year.**
- **External Practical (PE) will be conducted on Institutional Level by any of the teacher not teaching that paper. Teacher may be from same Department or from any other Department of the concerned institute.**

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

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

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

Semester 1

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

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

Semester 2

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

Semester 3

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

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

Semester 6

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

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

Semester 7

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

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

Semester 8(H)

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

Semester 8(R)

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

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

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

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

Semester 4

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

Semester 5

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

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

Semester 6

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

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

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

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

Semester 1

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

.

Semester 2

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

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

Semester 3

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

Ability Enhancement Course from the department for pool of the Courses in the University

(These courses are offered by department of Indian and Foreign Languages for students ofother departments/same department and leads to enhancement in the ability of learn Regional and foreign languages)

Semester 1

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244 107	English Language and Communication: Level-1	240/COM/AE107							2					50
244108	Introduction to German Culture and Language								2					50
244109	Introduction to Japanese Culture and Language								2					50

Semester 2

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244207	English Language and Communication :	240/COM/AE207							2					50
244208	German Grammar I								2					50
244209	Japanese Grammar I								2					50

Semester 3

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244307	English Language and Communication: 3	240/COM/AE307							2					50
244308	Written Expression and Comprehension in German Language I	240/COM/AE308							2					50
244309	Written Expression and Comprehension in Japanese Language I	240/COM/AE309							2					50

Semester 4

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244405	English Language and Communication: Level-4	240/COM/AE405							2					50
244406	Communicative German I								2					50
244407	Communicative Japanese I								2					50

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

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

Semester 1

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

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

Semester 2

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

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

Semester 5

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

2445 05	Internship	240/COM G /SE505	-		-	-	-	-	4	-	-	30	70	100

Semester 6

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

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

Semester 8(H)

Cour se Code	Course Title	Course ID	L	T	P	L	T	P	Credi ts	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244806	Field Training	240/COM G/SE806 H	-	-	-	-	-	4	4	-	-	30	70	100

Semester 8(R)

Cour se Code	Course Title	Course ID	L	T	P	L	T	P	Credi ts	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244804 R	Research Project/ Dissertati on	240/COM G/SE804 R	-	-	-	-	-	12	12			100	200	300

Value Added Courses (VAC) from Department of Commerce for Pool of Courses for UG Programmes in the University

(All the departments will offer Value Added Course for each semester 3 for the students of same or different departments. In the first year, students will study (i) Human Values and Ethics and (ii) Environmental Studies as value added Courses.)

Semester 1 & 2

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244112	Human Values and Ethics	240/COM/VA112	2	-	-	2	-	-	2	15	35	-	-	50
244113	Environmental Studies	240/COM/VA113	2	-	-	2	-	-	2	15	35	-	-	50

Note: Students who opt Human Values and Ethics in 1st semester will opt Environmental studies in 2nd Semester. OR Students who opt Environmental Studies in 1st semester will opt Human Values and Ethics in 2nd Semester.

Semester 4

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
244408	Business Ethics based on Indian Knowledge System	240/COM/VA408	2	-	-	2	-	-	2	15	35	-	-	50

SEMESTER 1

Name of Subject: Business Organisation & Management	Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)
Course ID: 240/COMG/CC101	Time Allowed: 3 hours
Credits:04 (L-T-P=4-0-0)	Course type: Core 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 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 completion of the course, learners will be able to:
CO1: Understand the concepts of business, forms of business organisation, and the business environment.
CO2: Apply entrepreneurial and managerial principles in establishing and managing business enterprises.
CO3: Analyze the functions of management, leadership, motivation, and organisational behaviour in business organisations.
CO4: Evaluate contemporary business practices, ethical issues, and strategies for managing organisational change.

Course Content:

Unit I: Business: Concept, nature, objectives, scope and spectrum of business activities; manufacturing and service sectors; business environment; Liberalization, Privatization and Globalization (LPG); Government initiatives—Make in India, Startup India, Digital India and Skill India; business ethics and corporate social responsibility; emerging business models—franchising, outsourcing and e-commerce; forms of business organisation; choice of an appropriate form of business organization.
Unit II: Entrepreneurship: Concept, characteristics and entrepreneurial process; business opportunity identification, idea generation, feasibility analysis and setting up of a business enterprise. Management: Meaning, nature, significance, objectives and levels of management; managerial skills and roles; planning, decision-making, strategy formulation, organising, delegation and decentralization.
Unit III: Organisation structure and departmentation; group dynamics and team building; leadership concept, styles, Trait and Situational theories; motivation—concept and theories of Maslow, Herzberg, McGregor and Ouchi; communication—process, barriers, Transactional Analysis (TA) and Johari Window.
Unit IV: Controlling: Concept, process and techniques; change management, resistance to change and conflict management; corporate governance, business ethics and corporate social responsibility; emerging trends in management including digital transformation, artificial intelligence, sustainability, innovation, remote work practices and global business challenges.

Suggested Readings:

1. Gupta, C.B. (2024). *Business Organisation and Management*. Sultan Chand & Sons, New Delhi.
2. Sharma, J.P. & Gupta, S.K. (2023). *Business Organisation and Management*. Kalyani Publishers, New Delhi.
3. Koontz, H., Weihrich, H., & Cannice, M.V. (2024). *Essentials of Management: An International, Innovation, and Leadership Perspective*. McGraw-Hill Education.
4. Robbins, S.P., Coulter, M., & DeCenzo, D.A. (2023). *Fundamentals of Management* (11th ed.). Pearson.
5. Daft, R.L. (2022). *Management* (14th ed.). Cengage Learning.
6. Bovee, C.L., Thill, J.V., & Raina, R.L. (2023). *Business Communication Today*. Pearson India.
7. Drucker, P.F. (2023 reprint). *The Practice of Management*. Harper Business.

Name of Subject: Financial Accounting	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)**
Course ID: 240/COMG/CC102	**Time Allowed: 3 hours**
Credits:04 (L-T-P=4-0-0)	**Course type: Core 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 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 completion of the course, learners will be able to:
CO1. Understand the fundamental concepts of financial accounting, including basic terms and Generally Accepted Accounting Principles (GAAP) principles of Lease Accounting (AS-19) and its application in financial reporting.
CO2. Apply different methods for computing depreciation and develop the ability to differentiate between capital and revenue items.
CO3. Analyze branch accounting concepts including preparation of consolidated financial statements for independent branches.
CO4. Evaluate the financial implications of Joint Ventures Accounts and Royalty Account on business profitability and principles of Lease Accounting (AS-19) and its application in financial reporting.

Course Content:

Unit I: Introduction: meaning, objectives, process, limitations, and basic terms of Accounting; Generally accepted Accounting Principles; Accounting Standard- AS, Journalizing, Posting, and Preparation of trial balance.
Unit II: Capital and revenue items; Reserves and Provisions; Depreciation: Meaning, causes, accounting procedure, methods of computing depreciation – straight line method and diminishing balance method, change of method; Final Accounts with adjustments; Rectification of errors
Unit III: Branch: Meaning, Concept of dependent branches, accounting aspects, debtor system,

stock and debtor system, branch final accounts system and whole sale basis system- Independent branches: concept, accounting treatment, important adjustment entries and preparation of consolidated profit & loss account and balance sheet. Departmental accounts.
Unit IV: Higher Purchase System and Installment Payment System. Lease accounting (with accounting standard-19); Royalty Account.

Suggested Readings:

1. Gupta, R. L., & Radhaswamy, M. (2025). *Financial Accounting* (Revised Edition). Sultan Chand & Sons, New Delhi.
2. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2025). *Advanced Accounts* (19th Edition). S. Chand & Company Ltd., New Delhi.
3. Goel, D. K. (2023). *Financial Accounting*. Arya Publications, New Delhi.
4. Goyal, B. K., & Tiwari, H. N. (2024). *Financial Accounting* (Latest Revised Edition). Taxmann Publications, New Delhi.
5. Tulsian, P. C. (2024). *Financial Accounting* (Latest Revised Edition). S. Chand Ltd., New Delhi.
6. Monga, J. R., & Bahadur, R. (2022). *Financial Accounting: Concepts and Applications*. Scholar Tech Press, New Delhi.

Name of Subject: Business Statistics and Excel	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)**
Course ID: 240/COMG/CC103	**Time Allowed: 3 hours**
Credits:04 (L-T-P=4-0-0)	**Course type: Core 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 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 completion of the course, learners 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 I: 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 II: 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 III: Testing of hypothesis with the help of MS Excel, Meaning of hypothesis testing, types of hypothesis, type I and type II errors, level of significance, one-tailed and two-tailed tests. Procedure for hypothesis testing for mean, proportion and variance, limitations of the test of hypothesis
Unit IV: Chi-square Test and Analysis of Variance (ANOVA) with the help of MS Excel; Other Excel functions used in business: VLOOKUP, HLOOKUP, Goal Seek

Suggested Readings:

1. Francis, J. J. (2020). *Essentials of Business Statistics*. Cengage Learning India, New Delhi.
2. Ghosh, M. (2024). *Business Statistics: Using Excel, SPSS, and R*. Cengage Learning India, New Delhi.
3. Panneerselvam, S., Nagesh, P., & Senthilkumar. (2020). *Business Statistics and Analytics*. Cengage Learning India, New Delhi.
4. Sharma, J. K. (2020). *Business Statistics* (5th ed.). Vikas Publishing House, New Delhi.
5. Mariappan, P., Levine, D. M., Stephan, D. F., & Szabat, K. A. (2022). *Business Statistics: A First Course* (8th ed.). Pearson India, New Delhi.
6. Jain, H. C., & Tiwari, H. N. (2022). *Computer Applications in Business (UGCF): MS Excel and Business Applications*. Taxmann Publications, New Delhi.

SEMESTER 2

Name of Subject: Business Law and Digital Law	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)**
Course ID: 240/COMG/CC201	**Time Allowed: 3 hours**
Credits:04 (L-T-P=4-0-0)	**Course type: Core 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 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 Outcome: After completing the course students will be able to:
CO 1: Understand the legal framework governing business organizations.
CO 2: Apply legal principles in business decision-making.
CO 3: Analyze legal issues arising from digital business and e-commerce.
CO 4: Evaluate cyber laws, data protection, intellectual property, and online dispute resolution.

Course Contents:

Unit I: Fundamentals of Business Law: Nature and Scope of Business Law, Sources of Business Law, Indian Contract Act, 1872, Essentials of a Valid Contract, Offer and Acceptance, Consideration, Capacity to Contract, Free Consent, Performance, Discharge, and Breach of Contract, Remedies for Breach of Contract.
Unit II: Commercial and Business Laws: Special Contracts: Indemnity, Guarantee, Bailment, Pledge, and Agency; Sale of Goods Act, 1930, Contract of Sale, Conditions and Warranties, Transfer of Ownership, Rights of Unpaid Seller, Intellectual Property Rights (IPR)
Unit III: Digital Law and E-Commerce: Introduction to Cyber Law, Information Technology Act, 2000, Electronic Records and Digital Signatures, Electronic Contracts (E-Contracts), E-Commerce and Online Transactions, Consumer Protection in Digital Business
Unit IV: Digital Law and Cyber Law: Introduction to Digital Law, Information Technology Act, 2000, Electronic Records, Electronic Signatures, Digital Signatures, Electronic Contracts, Cyber Crimes, Cyber Security, Cyber Forensics, Electronic Evidence

Suggested Readings:

1. Kuchhal, M.C. & Kuchhal, V. (2024). *Business Law*. Vikas Publishing.
2. Kapoor, N.D. (2024). *Elements of Mercantile Law*. Sultan Chand & Sons.
3. Singh, Avatar (2023). *Law of Contract and Specific Relief*. Eastern Book Company.
4. Rattan, Jyoti (2024). *Cyber Laws, Information Technology & Artificial Intelligence*. Bharat Law House.
5. Duggal, Pavan (2022). *Cyber Law*. Universal Law Publishing.

Name of Subject: Corporate Accounting	Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)
Course ID: 240/COMG/CC202	Time Allowed: 3 hours
Credits:04 (L-T-P=4-0-0)	Course type: Core 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 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 Outcome: After completing the course students will be able to:
CO 1: Understand the features, merits, and demerits of issuing and redemption pattern of shares for a company.
CO 2: Able to compute the valuation of goodwill and securities.
CO 3: Analyze balance sheet after Internal Reconstruction of company and amalgamation.
CO 4: Evaluate the case study of major holding and subsidiary companies incorporation in India.

Course Contents:

Unit 1: Issue and forfeiture of shares; Redemption of Preference Shares; Buy back of Shares.
Unit 2: Valuation of Goodwill; Valuation of Securities; Issue and Redemption of Debentures.
Unit 3: Amalgamation and Internal Reconstruction of Companies as per AS-14.
Unit 4: Holding Companies Accounts; Profit or loss prior and subsequent to incorporation.

Suggested Readings:

1. Dam, B. B., & Gautam, H. C. (2020). *Corporate Accounting* (2nd ed.). Gayatri Publications, Guwahati.
2. Goyal, B. K. (2021). *Corporate Accounting* (7th ed.). Taxmann Publications, New Delhi.
3. Monga, J. R., & Bahadur, R. (2022). *Fundamentals of Corporate Accounting* (27th ed.). Scholar Tech Press, New Delhi.
4. Kumar, A. (2021). *Corporate Accounting* (7th ed.). Singhal Publications, New Delhi.
5. Bhushan Kumar Goyal. (2023). *Corporate Accounting* (10th ed.). Taxmann Publications, New Delhi.
6. Jain, S. P., & Narang, K. L. (2023). *Corporate Accounting*. Kalyani Publishers, New Delhi.

7. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2022). *Corporate Accounting* (Revised ed.). Vikas Publishing House, New Delhi.

Name of Subject: Business Economics for Global Markets	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)**
Course ID: 240/COMG/CC203	**Time Allowed: 3 hours**
Credits: 04 (L-T-P=4-0-0)	**Course type: Core 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 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 questio ns 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 the application of microeconomic principles in managerial decision-making.
CO2: Analyze macroeconomic indicators and evaluate their impact on domestic and global business.
CO3: Assess international trade, exchange rate movements, and global economic institutions.
CO4: Evaluate economic reasoning to strategic business decisions under different market environments and the impact of globalization, economic policies, and business risks on multinational organizations.

Course Contents:

Unit I: Microeconomics for Global Managers: Nature and Scope of Business Economics, Demand and Supply Analysis, Demand Forecasting, Elasticity of Demand and Supply, Consumer Behaviour and Consumer Equilibrium; Production Function, Short-run and Long-run Production, Cost Concepts and Cost Curves, Economies and Diseconomies of Scale; Market Structures; Pricing Strategies in Global Markets.
Unit II: Macroeconomic Environment for Business: National Income Concepts-GDP, GNP, NNP, Methods of National Income Measurement, Inflation and Price Indices; Unemployment: Types and Measurement; Business Cycles, Monetary Policy, Fiscal Policy; Impact of Macroeconomic Policies on Business Decisions
Unit III: International Economics and Globalization: Meaning and Importance of International Economics, Comparative and Absolute Advantage, International Trade Theories, Tariffs, Quotas, and Non-Tariff Barriers, Free Trade Agreements and Regional Economic Integration; Balance of Payments, Foreign Exchange Market, Exchange Rate Determination, Currency Appreciation and Depreciation, Foreign Direct Investment.
Unit IV: Strategic Business Decisions in a Global Economy: Introduction to Game Theory, Strategic Interaction among Firms, Competitive Pricing Strategies; Global Business Risk Analysis; Emerging Markets and Global Business Opportunities, Sustainable Economic

Growth and Business Competitiveness, Contemporary Global Economic Challenges: Digital Economy, Supply Chain Disruptions, Geopolitical Risks, Green Economy and ESG Considerations

Suggested References:

1. Mankiw, N. G. (2024). *Principles of Economics* (10th ed.). Cengage Learning.
2. Pindyck, R. S., & Rubinfeld, D. L. (2023). *Microeconomics* (10th ed.). Pearson.
3. Salvatore, D. (2023). *International Economics* (14th ed.). Wiley India.
4. Dwivedi, D. N. (2022). *Managerial Economics* (9th ed.). Vikas Publishing House, New Delhi.
5. Geetika, Ghosh, P., & Choudhury, P. R. (2023). *Managerial Economics* (3rd ed.). McGraw Hill Education (India), New Delhi.
6. Mithani, D. M. (2023). *Managerial Economics* (Revised ed.). Himalaya Publishing House, Mumbai.

SEMESTER 3

Name of Subject: Financial Management	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)**
Course ID: 240/COMG/CC301	**Time Allowed: 3 hours**
Credits: 04 (L-T-P=4-0-0)	**Course type: Core 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 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 completion of the course, learners will be able to:

CO1: Understand the concepts, objectives, functions, and scope of financial management, and the significance of the time value of money in financial decision-making.

CO2: Apply capital budgeting techniques and capital rationing principles to evaluate investment decisions.

CO3: Analyse financing decisions by estimating the cost of capital, examining capital structure theories, leverage, and EBIT–EPS analysis.

CO4: Evaluate dividend policies and working capital management strategies for effective financial planning and value maximisation.

Course Content:

Unit I: Financial Management: An Overview Overview of Finance: Evaluation of Finance, Nature, scope, functions and objectives of financial management. Time value of money: An overview of time value of money, concept and meaning, Compounding and Discounting techniques, Applications of Time Value of Money
Unit II: Capital Budgeting Decision Capital Budgeting: Capital Budgeting Process, Cash Flow Estimation, Different techniques of Capital budgeting: Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR) and Profitability Index. Capital Rationing: Meaning and need, Types of Capital Rationing, Project selection under capital rationing.
Unit III: Cost of Capital and Financing Decision Cost of Capital: Estimation of components of cost of capital: Method for calculating cost of equity, Cost of retained Earnings, Cost of Debt, Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Incremental (Marginal) Cost of Capital. Capital Structure: Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating, Financial and Combined Leverage. EBIT-EPS Analysis. Determinants of Capital Structure.
Unit IV: Dividend Decision and Working Capital Decision Dividend Decision: Theories for relevance and irrelevance of dividend decision for corporate valuation-MM Approach, Walter's Model, Gordon's Model. Determinants of Dividend policy. Working Capital Decision: Concepts of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, Receivables Management.

Suggested Readings:

1. Brealey, R.A., Myers S.C., Allen F., & Mohanty P. (2020). Principles of Corporate Finance. McGraw Hills Education.
2. Kothari, R. (2016). Financial Management: A Contemporary Approach. New Delhi: Sage Publications Pvt. Ltd.
3. Maheshwari, S. N. (2019). Elements of Financial Management. Delhi: Sultan Chand & Sons
4. Maheshwari, S. N. (2019). Financial Management – Principles & Practice. Delhi: Sultan Chand & Sons.
5. Pandey, I. M. (2022). Essentials of Financial Management. Pearson.
6. Rustagi, R.P. (2022). Fundamentals of Financial Management. New Delhi: Taxmann. New Delhi

Name of Subject: Financial Statement Analysis	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)**
Course ID: 240/COMG/CC302	**Time Allowed: 3 hours**
Credits:04 (L-T-P=4-0-0)	**Course type: Core 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 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 completion of the course, learners will be able to:
CO1: Understand the concepts, objectives, and components of financial statements, accounting standards, and corporate financial reporting.
CO2: Apply various techniques of financial statement analysis, including comparative statements, common-size statements, trend analysis, and report preparation to assess business performance.
CO3: Analyse the financial performance and position of a company using liquidity, solvency, profitability, activity, market ratios, and Du Pont analysis.
CO4: Evaluate a firm's cash flows by preparing and interpreting cash flow statements in accordance with AS 3 (Revised) and Ind AS 7 for informed financial decision-making.

Course Content:

Unit I: Introduction Financial statements, uses & limitations, users of accounting information, brief introduction to Indian accounting standards, a brief introduction to the financial information contained in the statement of profit & loss, balance sheet, cash flow statement, board of directors' report, and disclosure of significant accounting policies in the corporate annual reports of listed companies. Financial statements format as per Companies Act,2013, Content of annual reports, Quality of financial reporting, Reporting regulation in India.
Unit II: Techniques of Financial Statements Analysis Comparative and common-size statements: horizontal and vertical analysis, and trend analysis, study from the Annual reports of a few listed Indian companies. Report preparation of financial statement analysis, Types of business combinations, Consolidated financial statements. Window dressing, Recent scandals in financial reporting.

Unit III: Ratio Analysis Analysis of liquidity, solvency, profitability, activity and market ratios; Du Pont analysis, ratio analysis from the Annual reports of a few listed Indian companies.
Unit IV: Cash Flow Analysis Importance and objective of understanding a firm's cash flows, Structure & Classification of Cash flow statement, Preparation of Cash Flow statement as per latest applicable Indian AS (Ind AS 7).

Suggested Readings:

1. Bhattacharyya, Asish K. (2019) Corporate Financial Reporting and Analysis, Second Edition: PHI Learning Pvt. Ltd.
2. Dhamija. S. (2020). Financial Reporting and Analysis. Sultan Chand. New Delhi.
3. Friedson, M. S., & Alvarez, F. (2022). Financial Statement Analysis: A practioners' Guide. New Jersey: Wiley.
4. Rao, P.M., Financial Statement Analysis and Reporting. (2021): PHI Learning Pvt. Ltd.
5. Subramanyam, K. R.(2020). Financial Statement Analysis. McGraw Hill.
6. S. Agnihotri, (2021). Financial Statement Analysis and Reporting. A.K. Publications, New Delhi.
7. Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). Analysis of Financial Statements. New Delhi/NCR: T com Prints.

Name of Subject: Global Business Environment	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)**
Course ID: 240/COMG/CC303	**Time Allowed: 3 hours**
Credits: 04 (L-T-P=4-0-0)	**Course type: Core 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 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 completion of the course, learners will be able to:
CO1: Understand the process of globalization
CO2: Explain the gains from trade and various global trading agreements
CO3: Identify linkages between foreign exchange and interest rates
CO4: Define key characteristics of international institutions and agreements

Course Content:

Unit I: Globalization Process: Globalization vs internationalization; role of foreign direct investment; transnational or multinational corporations; transnational corporations as drivers of global economy; trends in globalization process; global and local markets; transnationality of firm.
Unit II: World trade and International Competitive Environment: International trade theories; Trade policy and national priorities; tools of Government trade policy; International regulation of trade (GATT principles, WTO); Regionalism vs Multilateralism; developing countries and world trade.

Unit III: International Financial Environment: Foreign direct investments (pattern, structure and effects); movements in foreign exchange and interest rates and their impact on trade and investment flows.
Unit IV: International Financial Institutions and Agreements: IMF, World Bank, UNCTAD, Agreement on Textiles and Clothing (ATC), GSP, GSTP and other international agreements; International commodity trading and agreements, international liquidity.

Suggested Readings:

1. Daniels, J. D., Radebaugh, L. H., & Sullivan, D. P. (2022). *International Business: Environments and Operations* (17th ed.). Pearson.
2. Hill, C. W. L., & Hult, G. T. M. (2023). *International Business: Competing in the Global Marketplace* (14th ed.). McGraw-Hill Education.
3. Czinkota, M. R., Ronkainen, I. A., & Moffett, M. H. (2021). *International Business* (11th ed.). Cengage Learning.
4. Cavusgil, S. T., Knight, G., Riesenberger, J. R., Rammal, H. G., & Rose, E. L. (2020). *International Business* (3rd Asia-Pacific ed.). Pearson.
5. Wild, J. J., & Wild, K. L. (2023). *International Business: The Challenges of Globalization* (10th ed.). Pearson.
6. Paul, J. (2021). *International Business* (2nd ed.). McGraw-Hill Education.

SEMESTER 4

Name of Subject: Cost & Performance Management	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)**
Course ID: 240/COMG/CC401	**Time Allowed: 3 hours**
Credits: 04 (L-T-P=4-0-0)	**Course type: Core 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 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 completion of the course, learners will be able to:
CO1: Understand the concepts, principles, and techniques of cost and performance management.
CO2: Apply cost planning, budgeting, standard costing, and cost control techniques for managerial decision-making.
CO3: Analyze different costing methods and performance measurement techniques for evaluating organizational performance.
CO4: Evaluate strategic cost management practices and modern performance measurement tools for improving business performance.

Course Content:

Unit I: Introduction to Cost and Performance Management Meaning, Scope, Objectives and Importance of Cost Management; Cost Accounting vs. Cost Management; Cost Concepts and Classification; Elements of Cost; Cost Sheet; Role of Cost Manager in Business Decision-Making; Cost Accounting Standards (CAS) – Introduction; Introduction to Performance Management; Objectives and Scope of Performance Measurement; Key Performance Indicators (KPIs).
Unit II: Cost Planning and Control Material Cost: Inventory Control Techniques, Pricing of Material Issues (FIFO, Weighted Average); Employee Cost: Labour Cost Control, Incentive Schemes; Overheads: Classification, Allocation, Apportionment and Absorption; Budgeting and Budgetary Control; Performance Budgeting and Budgetary Performance Evaluation; Standard Costing and Basic Variance Analysis; Cost Control and Cost Reduction Techniques.
Unit III: Costing Methods and Performance Evaluation Job Costing; Contract Costing; Process Costing; Service Costing; Responsibility Centres (Cost Centre, Profit Centre and Investment Centre); Responsibility Accounting; Performance Measurement using Financial and Non-Financial Indicators; Benchmarking; Performance Reporting.
Unit IV: Strategic Cost and Performance Management Marginal Costing and Cost-Volume-Profit (CVP) Analysis; Managerial Decision-Making using Cost Information (Make-or-Buy, Product Mix); Balanced Scorecard; Performance Measurement in Global Business; Sustainability and ESG Performance Measures; Digital Dashboards and Business Analytics in Cost and Performance Management; Emerging Trends in Cost and Performance Management.

Suggested Readings:

1. Arora, M. N. (2021). *Cost Accounting: Principles and Practice*. Vikas Publishing House.
2. Gupta, S. R., & Prabhakar, R. R. (2021). *Cost Accounting for B.Com*. Sultan Chand.
3. Maheshwari, S. N., & Mittal, S. N. (2020). *Cost Accounting: Theory and Problems*.
4. Mitra, J. K. (2021). *Cost and Management Accounting*. Oxford University Press.
5. Nigam, B. M. L., & Jain, I. C. (2023). *Cost Accounting: Principles and Practice*. PHI Learning.
6. Drury, C., & Tayles, M. (2024). *Management and Cost Accounting* (12th ed.). Cengage Learning.
7. Chartered Institute of Management Accountants (CIMA). *Management Accounting Official Terminology* (Latest Edition).
8. Institute of Cost Accountants of India (ICMAI). *Cost and Management Accounting* (Latest Study Material).

Name of Subject: Project Planning & Entrepreneurship	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)**
Course ID: 240/COMG/CC402	**Time Allowed: 3 hours**
Credits: 04 (L-T-P=4-0-0)	**Course type: Core 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 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 completion of the course, learners will be able to:
CO1: Understand the concepts, principles, project life cycle, and processes involved in project planning.
CO2: Apply project feasibility analysis, budgeting, scheduling, and monitoring techniques for effective project planning and implementation.
CO3: Analyze entrepreneurial opportunities and business planning for the creation of new ventures.
CO4: Evaluate resource mobilization, institutional and government support mechanisms, and emerging entrepreneurial practices for establishing and managing new ventures.

Course Content:

Unit I: Introduction to Projects and Project Planning: Concept, Characteristics and Types of Projects; Project Planning: Meaning, Objectives and Importance; Project Life Cycle; Project Identification and Selection; Project Planning Process; Project Environment; Factors Affecting Project Success
Unit II: Project Feasibility, Budgeting and Scheduling: Feasibility Analysis: Market, Technical and Financial; Project Budgeting; Financial Projections; Work Breakdown Structure (WBS); Risk Analysis in Projects; Project Scheduling: PERT and CPM (Basic Concepts); Project Monitoring, Control and Evaluation
Unit III: Entrepreneurship and Business Planning: Meaning, Nature and Scope of Entrepreneurship; Entrepreneurial Mindset and Competencies; Role of Entrepreneurship in Economic Development; Types of Entrepreneurs: Women, Social, Corporate and Family Entrepreneurs; Creativity, Innovation and Opportunity Identification; Business Idea Generation; Business Plan: Meaning, Importance and Components; Entrepreneurial Strategy and Scaling-up New Ventures

Unit IV: Resource Mobilization and New Venture Management: Resource Mobilization and Types of Resources; Sources of Finance for New Ventures; Venture Capital and Angel Investors; Business Incubators and Accelerators; Managing Finance, Marketing and Human Resources in New Ventures; Institutional and Government Support for Entrepreneurship; Digital Entrepreneurship; Emerging Trends in Entrepreneurship

Suggested Readings:

1. Hisrich, R. D., Peters, M. P., & Shepherd, D. A. (2023). *Entrepreneurship* (11th ed.). McGraw Hill Education.
2. Kuratko, D. F. (2021). *Entrepreneurship: Theory, Process, and Practice* (11th ed.). Cengage Learning.
3. Khanka, S. S. (2022). *Entrepreneurial Development* (5th ed.). S. Chand Publishing.
4. Chandra, P. (2021). *Projects: Planning, Analysis, Selection, Financing, Implementation and Review* (9th ed.). McGraw Hill Education.
5. Pinto, J. K. (2023). *Project Management: Achieving Competitive Advantage* (6th ed.). Pearson.
6. Meredith, J. R., Shafer, S. M., & Mantel, S. J. (2022). *Project Management: A Strategic Managerial Approach*. Wiley.
7. Heagney, J. (2022). *Fundamentals of Project Management* (8th ed.). American Management Association.

Name of Subject: Business Analytics	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)**
Course ID: 240/COMG/CC403	**Time Allowed: 3 hours**
Credits: 04 (L-T-P=4-0-0)	**Course type: Core 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 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 completion of the course, learners will be able to:
CO1: Understand the concepts and process of business analytics and its role in business decision-making.
CO2: Apply descriptive, predictive, and prescriptive analytics techniques to business problems.
CO3: Analyze the applications of business analytics across various functional areas.
CO4: Evaluate analytics tools, career opportunities, and emerging trends in business analytics.

Course Content:

Unit I: Business analytics: introduction, types of analytics, characteristics of analytics, business analytics, business intelligence; business analytics process and its relationship with the decision-making process; advantages of business analytics: informed decisions, developing distinct capability, creating competitive advantage, key attributes of analytical competitors.
Unit II: Analytical methods and models: Descriptive analytics-overview of its tools and techniques, role in the business analytics process and its importance in business decision making; Predictive analytics-nature and type of modelling, basics of data mining and machine learning environment, role in business

analytics process and its importance in strategic decision making; Prescriptive analytics: basics of its tools and modelling, role in business analytics process.
Unit III: Business analytics in action: applicability and importance of business analytics in different areas: financial analytics, human resource analytics, marketing analytics, health care analytics, supply chain analytics, sport analytics and analytics for Government and non-profit organizations.
Unit IV: Developing analytics: statistician, data scientist and data engineer and their key features, skills required for analytics, big data and its analyst, important analytics software, major companies providing analytical solutions, job opportunities in business analytics.

Suggested Readings:

1. Camm, J. D., Cochran, J. J., Fry, M. J., Ohlmann, J. W., Anderson, D. R., Sweeney, D. J., & Williams, T. A. (2022). *Business Analytics* (4th ed.). Cengage Learning.
2. Evans, J. R. (2023). *Business Analytics: Methods, Models, and Decisions* (3rd ed.). Pearson.
3. Albright, S. C., & Winston, W. L. (2023). *Business Analytics: Data Analysis and Decision Making* (7th ed.). Cengage Learning.
4. Sharda, R., Delen, D., & Turban, E. (2023). *Business Intelligence, Analytics, Data Science, and AI: A Managerial Perspective* (5th ed.). Pearson.

SEMESTER 5

Name of Subject: Direct Taxation	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)**
Course ID: 240/COMG/CC501	**Time Allowed: 3 hours**
Credits: 04 (L-T-P=4-0-0)	**Course type: Core 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 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 completion of the course, learners will be able to:
CO1: Understand the basic concepts, principles, and provisions of the Income-tax Act, including residential status and computation of taxable income.
CO2: Apply the provisions relating to the computation of income under various heads and determine the total income and tax liability of individuals.
CO3: Analyse the provisions relating to deductions, set-off and carry forward of losses, and assessment procedures under the Income-tax Act.
CO4: Evaluate the procedures relating to tax administration, return filing, tax deduction at source, advance tax, and recent developments in direct taxation

Course Content:

Unit I: Introduction to Direct Taxation Concept and objectives of direct taxes; constitutional framework of direct taxation; basic concepts and definitions under the Income-tax Act, 1961; assessee, assessment year, previous year, person, income, agricultural income; residential status and incidence of tax; exempt incomes; overview of the Income-tax Act and tax administration in India.
Unit II: Computation of Income under Different Heads Computation of income under the heads: Income from Salary; Income from House Property; Profits and Gains of Business or Profession; Capital Gains; Income from Other Sources; clubbing of income and set-off and carry forward of losses
Unit III: Total Income and Tax Liability Deductions under Chapter VI-A; computation of Gross Total Income and Total Income; rebate and surcharge; computation of tax liability of individuals; Tax Deducted at Source (TDS); Advance Tax; Self-Assessment Tax; tax payment procedures; introduction to Alternate Minimum Tax (AMT).
Unit IV: Assessment and Tax Administration Income-tax return (ITR); filing of returns; assessment procedures; reassessment; refund of tax; interest, penalties and prosecution; appeals and revision; faceless assessment; e-filing of returns; Tax Information Network (TIN); PAN, TAN and Aadhaar linkage; recent amendments and digital initiatives in direct taxation.

Suggested Readings:

1. Singhania, V. K., & Singhania, M. (2025). *Students' Guide to Income Tax*. Taxmann Publications.

2. Ahuja, G. K., & Gupta, R. (2025). *Systematic Approach to Income Tax*. Bharat Law House.
3. Mehrotra, H. C., & Goyal, S. P. (2025). *Direct Taxes: Law and Practice*. Sahitya Bhawan Publications.
4. Lal, B. B. (2024). *Direct Taxes*. Pearson India.
5. Income Tax Department. (Latest Edition). *Income-tax Act, 1961 and Income-tax Rules*. Government of India.

Name of Subject: ESG and Sustainable Reporting	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)**
Course ID: 240/COMG/CC502	**Time Allowed: 3 hours**
Credits: 04 (L-T-P=4-0-0)	**Course type: Core 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 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 completion of the course, learners will be able to:
CO1: Understand the concepts, principles, and significance of Environmental, Social, and Governance (ESG) practices and sustainability in business.
CO2: Apply ESG frameworks, standards, and reporting guidelines to assess sustainability performance and corporate disclosures.
CO3: Analyse environmental, social, and governance risks, opportunities, and their impact on organisational performance and stakeholder value.
CO4: Evaluate sustainability reporting practices, ESG performance, and emerging global trends for responsible business decision-making.

Course Content:

Unit I: Introduction to ESG and Sustainability Concept, evolution and importance of sustainability; Sustainable Development Goals (SDGs); Environmental, Social and Governance (ESG) framework; principles of sustainable business; stakeholder theory; corporate sustainability; ESG drivers and benefits; role of businesses in sustainable development; national and global sustainability initiatives.
Unit II: Environmental and Social Dimensions of ESG Environmental sustainability: climate change, carbon footprint, renewable energy, resource efficiency, waste management, circular economy, biodiversity conservation. Social sustainability: human rights, labour practices, diversity and inclusion, employee well-being, occupational health and safety, community development, customer responsibility and social impact assessment.

Unit III: Governance and ESG Reporting Frameworks Corporate governance and business ethics; board composition and responsibilities; risk management; transparency and accountability; anti-corruption practices; ESG reporting frameworks and standards: Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), Task Force on Climate-related Financial Disclosures (TCFD), International Sustainability Standards Board (ISSB); Business Responsibility and Sustainability Reporting (BRSR); integrated reporting; materiality assessment.
Unit IV: Sustainable Reporting, ESG Performance and Future Trends Preparation and interpretation of sustainability reports; ESG performance measurement and ratings; ESG investing and responsible finance; green finance and sustainable finance; ESG assurance and audit; role of technology in sustainability reporting; challenges in ESG reporting; emerging trends in ESG, climate disclosures, carbon neutrality, net-zero strategies, and future developments in sustainable reporting.

Suggested Readings:

1. Eccles, R. G., & Krzus, M. P. (2023). *The Integrated Reporting Movement*. Wiley.
2. Global Reporting Initiative (GRI). (2023). *GRI Universal Standards*. Global Reporting Initiative.
3. Bansal, P., & Hoffman, A. J. (2024). *The Oxford Handbook of Business and the Natural Environment*. Oxford University Press.
4. CFA Institute. (2022). *Certificate in ESG Investing – Official Curriculum*. CFA Institute.
5. Institute of Chartered Accountants of India (ICAI). (2024). *Business Responsibility and Sustainability Reporting (BRSR): A Practical Guide*. ICAI.

Name of Subject: Global Securities Analysis & Portfolio Management	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)**
Course ID: 240/COMG/CC503	**Time Allowed: 3 hours**
Credits: 04 (L-T-P=4-0-0)	**Course type: Core 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 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 completion of the course, learners will be able to:
CO1: Understand the concepts of global investment, international securities markets, and investment analysis techniques.
CO2: Apply risk and return concepts to evaluate global investment opportunities and diversified portfolios.
CO3: Analyze the valuation of global financial securities using appropriate bond and equity valuation models.
CO4: Evaluate global portfolio management strategies and modern portfolio theories for effective investment decision-making.

Course Content:

Unit I: Introduction to Global Investment and Security Markets: Meaning and scope of global investment, Domestic vs. International Investment, Global Investment Avenues, Types of Investors: Investor vs. Speculator, Investment Process, Global Financial Instruments, International Capital Markets, Major Global Stock Exchanges, Securities Market Trading and Settlement Process, Fundamental Analysis using EIC (Economy–Industry–Company) Model, Technical Analysis, Efficient Market Hypothesis (EMH)
Unit II: Risk and Return in Global Investments: Concept of Risk and Return, Sources of Investment Risk, Systematic and Unsystematic Risk, Diversifiable and Non-diversifiable Risk, Country Risk and Political Risk, Currency (Exchange Rate) Risk, Inflation and Interest Rate Risk, Calculation of Return and Risk of Individual Securities, Portfolio Return and Portfolio Risk, Benefits of International Diversification
Unit III: Valuation of Global Securities: Bond Markets and International Bonds, Bond Valuation, Yield to Maturity (YTM), Yield to Call (YTC), Bond Duration, Bond Management Strategies, Preference Shares and Equity Shares, Equity Valuation Models, Dividend Discount Model (DDM), Price-Earnings (P/E) Valuation Model, Introduction to ADRs, GDRs and Foreign Equity Investments
Unit IV: Global Portfolio Management: Markowitz Portfolio Theory, Diversification in International Portfolios, Portfolio Return and Portfolio Risk, Efficient Frontier, Sharpe's Single Index Model, Capital Asset Pricing Model (CAPM), Capital Market Line (CML), Security Market Line (SML), CML vs. SML, Sharpe's Optimal Portfolio, International Portfolio Diversification Strategies, Emerging Trends in Global Portfolio Management (ESG Investing, Sustainable Investing, FinTech and Robo-Advisory)

Suggested Readings:

1. Bhalla, V. K. (2018) *Investment Management: Security Analysis and Portfolio Management*. 19th Edition. Vikas Publications.
2. Fisher, D. E., & Jordan, R. J. (2018) *Security Analysis & Portfolio Management*. 7th Edition. Pearson.
3. Madura, J. (2021) *International Financial Management*. 14th Edition. Cengage Learning, 2021.
4. Bodie, Z., Kane, A., & Marcus, A. (2024) J. *Investments*. 13th Edition. McGraw-Hill Education.
5. Reilly, F. K., & Brown, K. C. (2023) *Investment Analysis and Portfolio Management*. 12th Edition. Cengage Learning.
6. Fabozzi, F. J. (2021) *The Handbook of Portfolio Management*. Wiley.

SEMESTER 6

Name of Subject: GST and International Taxation	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)**
Course ID: 240/COMG/CC601	**Time Allowed: 3 hours**
Credits: 04 (L-T-P=4-0-0)	**Course type: Core 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 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 completion of the course, learners will be able to:
CO1. Understand the concepts, structure, and legal framework of the Goods and Services Tax (GST), including its constitutional provisions and the mechanism of levy and collection of tax.
CO2. Apply GST provisions relating to registration, input tax credit, tax liability, returns, assessment, and other compliance requirements for business transactions.
CO3. Analyse the fundamental principles of international taxation, including tax residency, source and residence-based taxation, and the taxation of cross-border transactions.
CO4. Evaluate the provisions of Double Taxation Avoidance Agreements (DTAAs), Permanent Establishment (PE), tax treaties, transfer pricing, and contemporary developments in international taxation.

Course Content:

Unit I: Fundamentals of GST Constitutional framework of indirect taxes before GST; taxation powers of Union and State Governments; concept and evolution of VAT; rationale and objectives of GST; structure of GST (CGST, SGST, UTGST and IGST); GST Council; GST Network (GSTN); State Compensation Mechanism; registration under GST; taxable event—supply of goods and services; place of supply; time of supply; valuation under GST; exemptions; composition scheme; classification of goods and services; composite and mixed supplies.
Unit II: Input Tax Credit and GST Procedures Input Tax Credit (ITC): eligible and ineligible credits; apportionment and blocked credits; ITC on capital goods; recovery of excess credit; input service distribution; reverse charge mechanism; job work; payment of taxes; refunds; doctrine of unjust enrichment; Tax Deducted at Source (TDS) and Tax Collected at Source (TCS); tax invoice; credit and debit notes; returns; audit; assessment—self-assessment, summary assessment and scrutiny assessment.
Unit III: Fundamentals of International Taxation Introduction to International Taxation; objectives and scope; basic principles of international tax laws; tax systems and classification of taxes; source-based and residence-based taxation; tax residency concepts; taxation of individuals, businesses, trusts and charitable organizations; taxation of non-residents; overview of international tax administration.

Unit IV: Double Taxation and International Tax Framework Double Taxation and Double Taxation Avoidance Agreements (DTAAs); residence test rules; Permanent Establishment (PE); source and situs-based taxation; tax credit mechanism; Mutual Agreement Procedure (MAP); OECD and UN Model Tax Conventions; Indian tax treaty framework; introduction to transfer pricing and current developments in international taxation.

Suggested Readings:

1. Ahuja, G. K., & Gupta, R. (2024). *Systematic Approach to Goods and Services Tax*. Bharat Law House Pvt. Ltd., New Delhi.
2. Datey, V. S. (2024). *GST Ready Reckoner*. Taxmann Publications Pvt. Ltd., New Delhi.
3. Singhania, V. K., & Singhania, M. (2025). *Students' Guide to Income Tax including GST*. Taxmann Publications Pvt. Ltd., New Delhi.
4. OECD. (2021). *Model Tax Convention on Income and on Capital*. OECD Publishing, Paris.
5. Rohatgi, R. (2023). *Basic International Taxation* (3rd ed.). Wolters Kluwer, The Netherlands.

Name of Subject: Audit Analytics & Corporate Governance	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)**
Course ID: 240/COMG/CC602	**Time Allowed: 3 hours**
Credits: 04 (L-T-P=4-0-0)	**Course type: Core 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 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 completion of the course, learners will be able to:
CO1: Understand the principles of auditing, audit procedures, statutory provisions, and the role of audit analytics in the audit process.
CO2: Apply auditing standards, technology-enabled audit techniques, and data analytics tools in conducting audits and detecting fraud.
CO3: Analyze corporate governance frameworks, business ethics, CSR, ESG, and sustainability reporting practices.
CO4: Evaluate corporate governance failures and assess the role of emerging technologies in enhancing audit quality and corporate governance.

Course Content:

Unit I: Fundamentals of Auditing and Audit Analytics Auditing: Concept, objectives, scope, types and principles of auditing; audit planning and audit programme; internal control, internal check and internal audit; audit procedures—vouching and verification of assets and liabilities; appointment, rights, duties, rotation and liabilities of company auditors under the Companies Act, 2013; auditor's report and audit opinion. Introduction to audit analytics: concept, objectives, audit evidence, risk assessment, and use of data analytics in auditing.
Unit II: Technology-Enabled Auditing Special audits: Cost audit, tax audit, management audit and forensic audit; Standards on Auditing (SAs); Computer-Assisted Audit Techniques (CAATs); auditing in ERP and cloud-based accounting

environments; use of Artificial Intelligence (AI), data analytics, continuous auditing and continuous monitoring; fraud detection, cybersecurity risks and IT controls in auditing.
Unit III: Corporate Governance, Ethics and Sustainability Corporate governance: Concept, principles and regulatory framework under the Companies Act, 2013 and SEBI (LODR) Regulations, 2015 (as amended); Board of Directors, Independent Directors, Audit Committee and Risk Management Committee; business ethics, Corporate Social Responsibility (CSR), Environmental, Social and Governance (ESG); Business Responsibility and Sustainability Reporting (BRSR); integrated reporting, sustainability assurance, and stakeholder governance.
Unit IV: Corporate Governance Failures and Emerging Trends Major corporate governance failures: Luckin Coffee (China), Wirecard AG (Germany), Evergrande Group (China), FTX Cryptocurrency Exchange (USA), Silicon Valley Bank (USA), Adani-Hindenburg Governance Controversy (India), and Byju's Governance Issues (India). Lessons from corporate governance failures; whistle-blower mechanism, fraud risk management and regulatory oversight; role of Artificial Intelligence (AI), blockchain, data analytics and digital governance in strengthening corporate governance; emerging trends in auditing and assurance.

Suggested Readings:

1. Institute of Chartered Accountants of India (ICAI). *Auditing and Assurance Standards* (Latest Edition).
2. Arens, A. A., Elder, R. J., & Hogan, C. E. (2023). *Auditing and Assurance Services: An Integrated Approach* (18th ed.). Pearson.
3. Institute of Chartered Accountants of India (ICAI). *Code of Ethics* (Latest Edition).
4. Ministry of Corporate Affairs, Government of India. *Companies Act, 2013* (Latest Updated Edition).
5. AICPA & CIMA. (2023). *Audit Data Analytics Guide*. Association of International Certified Professional Accountants.

Name of Subject: Fintech and Digital Payments	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)**
Course ID: 240/COMG/CC603	**Time Allowed: 3 hours**
Credits: 04 (L-T-P=4-0-0)	**Course type: Core 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 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 completion of the course, learners will be able to:
CO1: Understand the concepts, ecosystem, and applications of FinTech and digital financial services.
CO2: Apply digital payment systems and emerging FinTech technologies in financial transactions and business operations.
CO3: Analyze the role of AI, blockchain, digital banking, and innovative financial technologies in transforming financial services.

CO4: Evaluate the regulatory framework, cybersecurity risks, and future trends in the FinTech ecosystem.

Course Content:

Unit I: Introduction to FinTech Concept, evolution, scope and significance of FinTech; FinTech ecosystem and business models; digital transformation in financial services; applications of FinTech in banking, insurance (InsurTech), lending (LendTech), investment (WealthTech), crowdfunding, and personal finance; role of FinTech in financial inclusion.
Unit II: Digital Payments and Banking Technologies Digital payment ecosystem in India; NPCI and digital payment infrastructure; UPI, IMPS, NEFT, RTGS, AePS, RuPay, debit and credit cards, mobile wallets, QR code and contactless payments; Central Bank Digital Currency (CBDC–Digital Rupee); cross-border digital payments and digital banking.
Unit III: Emerging Technologies in FinTech Artificial Intelligence (AI), Machine Learning, Big Data Analytics, Blockchain and Distributed Ledger Technology (DLT); smart contracts; cryptocurrency and Virtual Digital Assets (VDAs); Open Banking, APIs, Embedded Finance, Robo-advisory, Buy Now Pay Later (BNPL), and digital lending platforms.
Unit IV: FinTech Regulation, Risk and Future Trends Regulatory framework for FinTech in India; role of RBI, SEBI, IRDAI, PFRDA and NPCI; KYC, AML, cybersecurity, data privacy and consumer protection; digital fraud prevention and grievance redressal; ethical issues in FinTech; future trends including Green FinTech, AI-driven financial services, RegTech, SupTech, Web3, and sustainable digital finance.

Suggested Readings:

1. Chishti, S., & Barberis, J. (Eds.). (2022). *The FINTECH Book* (Updated Edition). Wiley.
2. Nicoletti, B. (2021). *Banking 5.0: How FinTech Will Change Traditional Banks in the New Normal Post Pandemic*. Palgrave Macmillan.
3. Das, S. R. (2024). *The Future of FinTech*. Financial Times Publishing/Pearson.
4. Gomber, P., Kauffman, R. J., Parker, C., & Weber, B. W. (2024). *Financial Technology and the Future of Banking*. Springer.
5. Reserve Bank of India (RBI). *Annual Report*, *Report on Trend and Progress of Banking in India*, and *Payments Vision 2025* (Latest Editions).
6. National Payments Corporation of India (NPCI). *UPI, RuPay and Digital Payments Guidelines* (Latest Updates).
7. Organisation for Economic Co-operation and Development (OECD). (2023–2025). *Digital Financial Services, FinTech and Financial Inclusion* (Latest Reports).Chishti, S., & Barberis, J. (Eds.). (2022). The FINTECH Book (Updated Edition). Wiley.

SEMESTER 7

Name of Subject: International Financial Management	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)**
Course ID: 240/COMG/CC701H	**Time Allowed: 3 hours**
Credits:04 (L-T-P=4-0-0)	**Course type: Core 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 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 completion of the course, learners will be able to:
CO1: Understand the concepts of international financial management and global financial environment.
CO2: Apply foreign exchange and exchange rate concepts in international business.
CO3: Analyze international financing and investment decisions.
CO4: Evaluate multinational financial management practices and global financial risks.

Course Content:

Unit I: Introduction: International Financial Management: Meaning, Nature, Scope and Objectives; Domestic Finance versus International Finance; International Financial Environment; International Monetary System; Balance of Payments; International Financial Institutions—International Monetary Fund (IMF), World Bank Group, Bank for International Settlements (BIS); International Financial Markets; Role of Multinational Corporations (MNCs) in International Business.
Unit II: Foreign Exchange Market: Structure, Functions and Participants; Spot and Forward Exchange Markets; Exchange Rate Determination; Exchange Rate Systems—Fixed, Flexible and Managed Float; Currency Quotations; Cross Exchange Rates; Purchasing Power Parity (PPP); Interest Rate Parity (IRP); Exchange Rate Forecasting; Foreign Exchange Exposure—Transaction, Translation and Economic Exposure; Hedging through Forward Contracts, Futures, Options and Swaps.
Unit III: International Sources of Finance; Euro Currency Market; Euro Bond Market; American Depository Receipts (ADRs); Global Depository Receipts (GDRs); External Commercial Borrowings (ECBs); Foreign Direct Investment (FDI); International Portfolio Investment; Cost of International Capital; International Capital Budgeting.
Unit IV: International Working Capital Management; International Cash Management; Transfer Pricing; International Taxation; Country Risk Analysis; Political Risk Management; Financial Risk Management; Corporate Governance in Multinational Corporations.

Suggested Readings:

1. Apte, P. G. (2024). *International Financial Management* (9th ed.). McGraw Hill Education.
2. Eun, C. S., Resnick, B. G., & Sabherwal, S. (2024). *International Financial Management* (10th ed.). McGraw Hill Education.
3. Madura, J. (2024). *International Financial Management* (14th ed.). Cengage Learning.
4. Shapiro, A. C., & Hanouna, P. (2023). *Multinational Financial Management* (11th ed.). Wiley.

5. Sharan, V. (2022). *International Financial Management* (4th ed.). PHI Learning.

Name of Subject: Global Marketing Strategy	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)**
Course ID: 240/COMG/CC702H	**Time Allowed: 3 hours**
Credits: 04 (L-T-P=4-0-0)	**Course type: Core 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 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 completion of the course, learners will be able to:
CO1: Understand the concepts and environment of global marketing.
CO2: Apply market entry and segmentation strategies in international markets.
CO3: Analyze global marketing mix decisions for international business.
CO4: Evaluate contemporary issues and strategic challenges in global marketing.

Course Content:

Unit I: Global Marketing: Meaning, Nature, Scope and Importance; Domestic Marketing vs. International Marketing vs. Global Marketing; Globalization and Internationalization; Stages of International Business; Global Marketing Environment—Economic, Political, Legal, Socio-cultural and Technological Environment; WTO and Regional Trading Blocs; International Trade Environment.
Unit II: International Marketing Research; Global Consumer Behaviour; International Market Segmentation, Targeting and Positioning (STP); Screening and Selection of Foreign Markets; Market Entry Strategies**.**
Unit III: Global Product Strategy; Product Standardization vs. Adaptation; International Product Life Cycle; Branding, Packaging and Labelling; International Pricing Strategies; Global Distribution Channels; International Logistics and Supply Chain Management.
Unit IV: Integrated Global Marketing Communication; International Advertising; Personal Selling; Sales Promotion; Public Relations; Ethical Issues in Global Marketing; Sustainable Marketing; Green Marketing; Challenges and Emerging Trends in Global Marketing.

Suggested Readings:

1. Keegan, W. J., & Green, M. C. (2023). *Global Marketing* (10th ed.). Pearson.
2. Cateora, P. R., Gilly, M. C., & Graham, J. L. (2024). *International Marketing* (18th ed.). McGraw Hill.
3. Kotabe, M., & Helsen, K. (2024). *Global Marketing Management* (9th ed.). Wiley.
4. Czinkota, M. R., & Ronkainen, I. A. (2022). *International Marketing* (11th ed.). Cengage Learning.

5. Onkvisit, S., & Shaw, J. J. (2022). *International Marketing: Analysis and Strategy* (6th ed.). Routledge.

Name of Subject: Global Strategic Management	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)**
Course ID: 240/COMG/CC703H	**Time Allowed: 3 hours**
Credits: 04 (L-T-P=4-0-0)	**Course type: Core 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 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 completion of the course, learners will be able to:
CO1: Understand the concepts, frameworks, and strategic processes for achieving competitive advantage in global business environments.
CO2: Apply strategic analysis tools to evaluate internal capabilities and external business environments for strategic decision-making.
CO3: Analyze corporate, international, and digital business strategies to address global business challenges and opportunities.
CO4: Evaluate strategic performance, sustainability initiatives, ESG practices, and governance mechanisms to enhance long-term organizational competitiveness.

Course Content:

Unit I: Strategic Management: Concept, scope and strategic management process; strategic intent, vision, mission and objectives; strategic decision-making; levels of strategy; strategic leadership; strategy in the digital and global business environment.
Unit II: Strategic Analysis and Competitive Positioning: External and internal environment analysis; PESTLE, Porter's Five Forces and SWOT analysis; Resource-Based View (RBV); Value Chain Analysis; competitive advantage; globalization, geopolitical risks and international business strategies.
Unit III: Strategy Formulation and Execution: Corporate, business and functional strategies; growth, diversification and internationalization strategies; strategic alliances, mergers and acquisitions; digital transformation strategy; innovation, entrepreneurship and organizational change.
Unit IV: Strategy Evaluation and Future-Ready Organizations: Strategy evaluation and control; Balanced Scorecard and Key Performance Indicators (KPIs); corporate governance and ESG; business resilience and risk management; AI and data-driven strategic decision-making; sustainable competitive advantage and future trends in global strategic management.

Suggested Readings:

1. Kazmi, A. (2023). *Business Policy and Strategic Management* (5th ed.). McGraw Hill Education.
2. Wheelen, T. L., Hunger, J. D., Hoffman, A. N., & Bamford, C. E. (2023). *Strategic Management and Business Policy: Globalization, Innovation and Sustainability* (16th ed.). Pearson.
3. David, F. R., David, F. R., & David, M. E. (2023). *Strategic Management: A Competitive Advantage*

Approach, Concepts and Cases (17th ed.). Pearson.
4. Thompson, A. A., Gamble, J. E., Peteraf, M. A., & Strickland, A. J. (2024). *Crafting and Executing Strategy* (24th ed.). McGraw Hill Education.
5. Hitt, M. A., Ireland, R. D., & Hoskisson, R. E. (2023). *Strategic Management: Competitiveness and Globalization* (14th ed.). Cengage Learning.

Name of Subject: International Trade and WTO	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)**
Course ID: 240/COMG/CC704H	**Time Allowed: 3 hours**
Credits: 04 (L-T-P=4-0-0)	**Course type: Core 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 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 completion of the course, learners will be able to:
CO1: Understand the concepts and theories of international trade.
CO2: Apply international trade policies and WTO principles.
CO3: Analyze international trade agreements and India's foreign trade.
CO4: Evaluate contemporary issues in international trade and the WTO.

Course Content:

Unit I: International Trade: Meaning, Nature, Scope and Importance; Internal Trade vs. International Trade; Classical and Modern Theories of International Trade—Absolute Advantage, Comparative Advantage, Heckscher–Ohlin Theory, Product Life Cycle Theory; Gains from Trade; Government Intervention in International Trade; Instruments of Trade Policy—Tariff and Non-Tariff Barriers.
Unit II: Evolution of International Trading System—GATT to WTO; Objectives, Principles and Functions of WTO; Organizational Structure; Dispute Settlement Mechanism; WTO Agreements—Agreement on Agriculture (AoA), GATS, TRIPS, TRIMS, SPS and TBT Agreements.
Unit III: Regionalism and Multilateralism; Regional Economic Groupings; Free Trade Agreements (FTAs); Customs Union; Common Market; Trade Creation and Trade Diversion; Anti-Dumping Measures; Countervailing Duties; Export Subsidies; Foreign Direct Investment (FDI); Multinational Corporations (MNCs); India's FDI Policy.
Unit IV: India's Foreign Trade; Foreign Trade Policy; Direction and Composition of India's Exports and Imports; Balance of Payments (Overview); Export Promotion Measures; Challenges to India's Foreign Trade; Emerging Issues in International Trade and WTO.

Suggested Readings:

1. Krugman, P. R., Obstfeld, M., & Melitz, M. J. (2023). *International Economics: Theory and Policy* (12th ed.). Pearson.
2. Carbaugh, R. J. (2023). *International Economics* (18th ed.). Cengage Learning.
3. Cherunilam, F. (2023). *International Business: Text and Cases* (7th ed.). PHI Learning.

4. Verma, M. L. (2022). *International Trade*. Commonwealth Publishers.
5. Jain, S. Khushpat, & Jain, V. Apexa. (2022). *Export–Import Procedure and Documentation*. Himalaya Publishing House.

SEMESTER 8 (4 year UG Honours)

Name of Subject: Corporate Tax Planning & International Tax Strategies	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI=70+30+0+0)**
Course ID: 240/COMG/CC801H	**Time Allowed: 3 Hours**
Credits: 04 (L-T-P=4-0-0)	**Course Type: Core 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 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 completion of the course, learners will be able to:
COI: Understand the concepts of corporate tax planning, corporate taxation, and assessment procedures under the Income-tax Act, 2025.
CO2: Apply tax planning strategies for business formation, corporate transactions, and tax-efficient business decisions.
CO3: Analyze international taxation, transfer pricing, Double Taxation Avoidance Agreements (DTAAs), and cross-border tax issues.
CO4: Evaluate tax planning strategies for corporate restructuring, business reorganization, and global tax compliance.

Course Content:

Unit I: Concepts of tax planning, tax management, tax avoidance and tax evasion; types and residential status of companies under the Income-tax Act, 2025; computation of corporate tax liability; corporate tax rates; Minimum Alternate Tax (MAT); set-off and carry forward of losses; deductions and incentives available to corporate assessees under the Income-tax Act, 2025.
Unit II: Tax planning for setting up a new business; tax implications of different forms of business organisations; tax incentives for start-ups and eligible businesses; tax planning relating to capital gains, insurance compensation, liquidation of companies, transfer of business assets, and business reorganizations under the Income-tax Act, 2025.
Unit III: Taxation of non-residents and foreign companies; tax planning for Non-Resident Indians (NRIs); Double Taxation Avoidance Agreements (DTAAs); foreign tax credit; OECD Model Tax Convention; Base Erosion and Profit Shifting (BEPS); Pillar One and Pillar Two framework; taxation of cross-border transactions under the Income-tax Act, 2025.
Unit IV: Transfer pricing: Arm's Length Principle, transfer pricing methods, documentation and compliance; Advance Pricing Agreements (APAs) and Safe Harbour Rules; tax planning for amalgamation, demerger, slump sale, business succession, conversion of partnership firms and sole proprietorships into companies or LLPs, and corporate restructuring under the Income-tax Act, 2025.

Suggested Readings:

1. Singhania, V. K., & Singhania, M. (2026). *Direct Tax Law and Practice*. Taxmann Publications.
2. Ahuja, G. K., & Gupta, R. (2026). *Corporate Tax Planning and Management*. Bharat Law House.

3. Government of India. (2026). *The Income-tax Act, 2025 (as amended by the Finance Act, 2026).* Ministry of Finance.
4. OECD. (2024). *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations*. OECD Publishing.
5. Income Tax Department, Government of India. (2026). *Income-tax Rules (Latest Edition) with CBDT Circulars and Notifications*. Government of India.

Name of Subject: Mergers, Acquisitions & Corporate Restructuring	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI=70+30+0+0)**
Course ID: 240/COMG/CC802H	**Time Allowed: 3 Hours**
Credits: 04 (L-T-P=4-0-0)	**Course Type: Core 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 syllabus carrying 2 marks each, which shall be compulsory. The answer to each question should not exceed 100words 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: On successful completion of the course the learner will be able to:
COI: Understand the concepts of corporate restructuring, mergers and acquisitions, and their significance in business growth and organizational development.
CO2: Apply corporate restructuring strategies and valuation techniques in analyzing mergers, acquisitions, and other business restructuring decisions.
CO3: Analyze the processes, methods, and financial aspects of corporate restructuring and mergers and acquisitions for value creation.
CO4: Evaluate the legal, regulatory, taxation, and governance framework governing corporate restructuring and mergers and acquisitions.

Course Content:

Unit I: Corporate Restructuring – An Overview: Concept and importance of corporate restructuring, various forms of restructuring: joint ventures (types), Strategic alliance (types), Merger (types), Acquisition (types), Consolidation, Divestiture, Demerger (Spin-off, Split-up, Split-off), Equity carve-out, Management buyout, Leveraged buyout, Buyback of securities, ESOP.
Unit II: Merger & Acquisition: Motives behind M&A, theories of M&A, process of M&A. Fast track merger. Cross border M&A concept, benefits & difficulties. Due diligence process. Methods of payment and financing options in M&A. Takeover defense tactics. Reasons for failure of M&A.
Unit III: Deal Valuation and Evaluation: Methods of valuation; cash flow approaches, economic value added (EVA), sensitivity analysis, Valuation for slump sale, valuation of synergy, cost-benefit analysis and swap ratio determination.
Unit IV: Legal and Regulatory Framework of M&A: Legal framework governing mergers and acquisitions in India; relevant provisions of the Companies Act, 2013 (as amended); SEBI (Substantial Acquisition of Shares and Takeovers) Regulations (as amended); SEBI (Listing Obligations and Disclosure Requirements) Regulations (as amended); Competition Act, 2002 (as amended); Insolvency and Bankruptcy Code, 2016 (as amended); role of NCLT, CCI, SEBI, and RBI in M&A transactions.

Suggested Readings:

1. Gaughan, P. A. (2024). *Mergers, Acquisitions, and Corporate Restructurings* (8th ed.). Wiley.
2. DePamphilis, D. (2023). *Mergers, Acquisitions, and Other Restructuring Activities* (11th ed.). Academic Press.
3. Weston, J. F., Mitchell, M. L., & Mulherin, J. H. (2022). *Takeovers, Restructuring, and Corporate Governance* (5th ed.). Pearson.
4. Singh, A. (2023). *Corporate Restructuring, Insolvency, Liquidation and Winding Up* (Latest Edition). Bharat Law House.
5. Ministry of Corporate Affairs, Government of India. (Latest Edition). *Companies Act, 2013 (as amended), Insolvency and Bankruptcy Code, 2016 (as amended), and SEBI Regulations on Mergers and Acquisitions.*

Name of Subject: Digital Transformation & AI in business	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI=70+30+0+0)**
Course ID: 240/COMG/CC803H	**Time Allowed: 3 Hours**
Credits: 04 (L-T-P=4-0-0)	**Course Type: Core 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 syllabus carrying 2 marks each, which shall be compulsory. The answer to each question should not exceed 100words 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 completion of the course, learners will be able to:
CO1: Understand the concepts, strategies, and technologies driving digital transformation and Artificial Intelligence in business.
CO2: Apply AI-enabled tools and digital technologies to support business decision-making and functional business operations.
CO3: Analyze digital innovation, data-driven business models, and emerging technologies for enhancing organizational performance.
CO4: Evaluate AI governance, ethical issues, cybersecurity risks, and the future implications of digital transformation for global businesses.

Course Content:

Unit I: Digital Transformation and AI in Business: Digital transformation—concept, strategy, and business value; digital economy and Industry 4.0/5.0; digital business models and platform economy; enterprise digital transformation; Artificial Intelligence (AI), Machine Learning (ML), Internet of Things (IoT), Cloud Computing, Big Data Analytics, Blockchain, and Robotic Process Automation (RPA); AI-driven business transformation and competitive advantage.
Unit II: AI Applications in Business Functions: Generative AI and Large Language Models (LLMs); AI-enabled decision-making and business analytics; AI applications in marketing, finance, accounting, auditing, human resource management, operations, and supply chain management; Enterprise Resource Planning (ERP), Customer Relationship Management (CRM), Business Intelligence (BI), digital payments, and intelligent enterprise systems.
Unit III: Digital Innovation and Business Strategy: Data-driven decision making; digital innovation and business model transformation; digital entrepreneurship and platform businesses; FinTech, InsurTech, HealthTech, and EdTech; customer experience management, omnichannel commerce, smart enterprises,

digital leadership, change management, and future workforce skills.
Unit IV: AI Governance, Ethics and Future of Business: Responsible AI, AI governance, algorithmic bias, cybersecurity, data privacy, and intellectual property in the digital economy; AI risk management and regulatory compliance; ESG and sustainable digital transformation; AI adoption in global businesses; emerging trends in autonomous AI, intelligent enterprises, quantum computing, and the future of work.

Suggested Readings:

1. Kane, G. C., Phillips, A. N., Copulsky, J., & Andrus, G. (2022). *The Transformation Myth: Leading Your Organization Through Uncertain Times.* MIT Press.
2. Marr, B. (2023). *Generative AI in Practice: 100+ Amazing Ways Generative Artificial Intelligence Is Changing Business and Society.* Wiley.
3. Davenport, T. H., & Mittal, N. (2022). *All-in on AI: How Smart Companies Win Big with Artificial Intelligence*. Harvard Business Review Press.
4. Chui, M., Hall, B., Mayhew, H., & Singla, A. (2024). *The State of AI: Global Survey Report*. McKinsey & Company.
5. Laudon, K. C., & Laudon, J. P. (2024). *Management Information Systems: Managing the Digital Firm* (18th ed.). Pearson.
6. Sharda, R., Delen, D., & Turban, E. (2024). *Business Intelligence, Analytics, and Data Science* (5th ed.). Pearson.

Name of Subject: Global Supply Chain & Logistics Management	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI=70+30+0+0)**
Course ID: 240/COMG/CC804H	**Time Allowed: 3 Hours**
Credits: 04 (L-T-P=4-0-0)	**Course Type: Core 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 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 completion of the course, learners will be able to:
CO1: Understand the concepts, strategies, and processes of global supply chain management and logistics.
CO2: Apply logistics, sourcing, inventory, and distribution strategies to improve supply chain efficiency.
CO3: Analyze supply chain performance, risks, and resilience in global business environments.
CO4: Evaluate sustainable and digital supply chain practices using emerging technologies for competitive advantage.
Course Content:

Unit I: Introduction to Global Supply Chain Management: Concept, objectives, components and importance of supply chain management; logistics and value chain; global supply chain ecosystem; supply chain strategies; emerging trends and challenges in global supply chains.
Unit II: Global Logistics and Supply Chain Design: Global sourcing and supplier management; transportation and warehousing; inventory and distribution management; supply chain network design; digital logistics using ERP, WMS, RFID, GPS, and Transportation Management Systems (TMS).

Unit III: Supply Chain Performance and Risk Management: Inventory management techniques (EOQ, ABC, JIT); supply chain performance measurement and benchmarking; supply chain coordination and Bullwhip Effect; risk management, resilience, and business continuity in global supply chains.
Unit IV: Sustainable and Digital Supply Chains: Green logistics, reverse logistics and circular economy; Third-Party Logistics (3PL) and Fourth-Party Logistics (4PL); AI, IoT, Blockchain and Big Data in supply chains; ESG, supplier sustainability, cross-cultural collaboration, and future trends in global supply chain management.

Suggested Readings:

1. Chopra, S. (2023). *Supply Chain Management: Strategy, Planning, and Operation (8th ed.).* Pearson.
2. Christopher, M. (2022). *Logistics and Supply Chain Management (6th ed.)*. Pearson.
3. Hugos, M. H. (2024). *Essentials of Supply Chain Management (5th ed.).* Wiley.
4. Bowersox, D. J., Closs, D. J., Cooper, M. B., & Bowersox, J. C. (2020). *Supply Chain Logistics Management (5th ed.).* McGraw-Hill Education.
5. World Economic Forum. (2024). *Future of Global Supply Chains and Advanced Manufacturing (Latest Report). World Economic Forum*.

SEMESTER 8 (4 year UG Honours with Research)

Name of Subject: Business Research Method	**Maximum Theory Marks: 100 (70+30)** **(TE+TI+PE+PI= 70+30+0+0)**
Course ID: 240/COMG/CC801R	**Time Allowed: 3 hours**
Credits:04 (L-T-P=4-0-0)	**Course type: Core 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 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 completion of the course, learners will be able to:
CO1: Understand the concepts, research designs, and methods used in business research.
CO2: Apply appropriate data collection, sampling, and analytical techniques to solve business problems.
CO3: Analyze and interpret business data using statistical tools and AI-enabled analytics for managerial decision-making.
CO4: Evaluate research findings and prepare ethical, well-structured business research reports using academic standards.

Course Content:

Unit I: Foundations of Business Research: Meaning, scope and importance of business research; research process; identification of research problem; research objectives, research questions and hypotheses; exploratory, descriptive and causal research; research proposal; literature review; AI-assisted literature search and research tools.
Unit II: Research Design and Data Collection: Research design; qualitative and quantitative research; sampling techniques; primary and secondary data; questionnaire design; interviews, observation and online surveys; measurement scales; reliability and validity of research instruments.
Unit III: Data Analysis and Interpretation: Data preparation, coding and tabulation; descriptive statistics; basics of hypothesis testing, correlation and regression; data visualization; business analytics using MS Excel, SPSS and AI-enabled analytics tools; interpretation of research findings.
Unit IV: Research Reporting and Ethics: Research report writing; Referencing styles; academic integrity and plagiarism; research ethics and responsible use of AI in research; presentation of research findings; managerial implications and business decision-making.

Suggested Readings:

1. Sekaran, U., & Bougie, R. (2024). *Research Methods for Business: A Skill-Building Approach* (9th ed.). Wiley.
2. Cooper, D. R., & Schindler, P. S. (2023). *Business Research Methods* (14th ed.). McGraw-Hill Education.
3. Hair, J. F., Page, M., & Brunsveld, N. (2023). *Essentials of Business Research Methods* (5th ed.). Routledge.
4. Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2022). *Business Research Methods* (10th ed.). Cengage Learning.

5. Creswell, J. W., & Creswell, J. D. (2023). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches* (6th ed.). SAGE Publications.

Name of Subject: Research Ethics, Data Analytics & Scientific Communication	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI=70+30+0+0)**
Course ID: 240/COMG/CC802R	**Time Allowed: 3 Hours**
Credits: 04 (L-T-P=4-0-0)	**Course Type: Core 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 syllabus carrying 2 marks each, which shall be compulsory. The answer to each question should not exceed 100words 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 completion of the course, learners will be able to:
CO1: Understand the principles of research ethics, academic integrity, intellectual property rights, and responsible use of Artificial Intelligence in research.
CO2: Apply research data management practices, Open Science principles, and digital tools for secure and responsible handling of research data.
CO3: Analyze scientific communication practices, publication ethics, citation standards, and scholarly quality indicators for effective research dissemination.
CO4: Evaluate research proposals, funding opportunities, and emerging digital platforms for ethical and impactful scholarly communication.

Course Content:

Unit I: Research Ethics and Academic Integrity: Principles of research ethics; responsible conduct of research; academic integrity; research misconduct and plagiarism; intellectual property rights (IPR); copyright and fair use; ethical use of Artificial Intelligence (AI) in research and academic writing; data privacy and confidentiality.
Unit II: Research Data Management and Open Science: Research data lifecycle; data management plans; data storage, security and sharing; metadata and data repositories; FAIR data principles; reproducible research; Open Science, Open Access and institutional repositories; responsible use of AI in managing research data.
Unit III: Scientific Communication and Publication: Scientific and business writing; writing abstracts, executive summaries and policy briefs; APA referencing; reference management using Mendeley and Zotero; journal quality indicators (Scopus, Web of Science, Impact Factor, CiteScore and h-index); peer review; open-access publishing; predatory journals and publication ethics.
Unit IV: Research Proposal, Funding and Emerging Trends: Research proposal & grant writing; national & international funding agencies; oral and poster presentations; conference communication and research dissemination; research data management; open science and reproducible research; researcher profiles and digital scholarly identity; science communication through digital platforms; AI-assisted scholarly communication; emerging trends in digital scholarship and responsible innovation.

Suggested Readings:

1. Kothari, C. R., & Garg, G. (2023). *Research Methodology: Methods and Techniques* (5th ed.). New Age International Publishers.
2. Sekaran, U., & Bougie, R. (2024). *Research Methods for Business: A Skill-Building Approach* (9th ed.). Wiley India.
3. Creswell, J. W., & Creswell, J. D. (2023). *Research Design: Qualitative, Quantitative and Mixed Methods Approaches* (6th ed.). Sage Publications.
4. Cooper, D. R., Schindler, P. S., & Sharma, J. K. (2023). *Business Research Methods*. McGraw-Hill Education.
5. Field, A. (2024). *Discovering Statistics Using IBM SPSS Statistics* (6th ed.). Sage Publications.
6. Wallwork, A. (2022). *English for Writing Research Papers* (3rd ed.). Springer.
7. American Psychological Association. (2024). *Publication Manual of the American Psychological Association* (7th ed.). APA.
8. Booth, W. C., Colomb, G. G., Williams, J. M., Bizup, J., & Fitzgerald, W. T. (2024). *The Craft of Research* (5th ed.). University of Chicago Press.