



B.S. Abdur Rahman

Crescent

Institute of Science & Technology

Deemed to be University u/s 3 of the UGC Act, 1956

*Regulations 2021
Curriculum and Syllabi
(Amendments updated upto February 2022)*

B.Com. (Hons.)



**REGULATIONS 2021
CURRICULUM AND SYLLABI
(Amendments updated upto February 2022)**

**BACHELOR OF COMMERCE
B.COM. (HONOURS)**

VISION AND MISSION OF THE INSTITUTION

VISION

B.S. Abdur Rahman Crescent Institute of Science and Technology aspires to be a leader in Education, Training and Research in multidisciplinary areas of importance and to play a vital role in the Socio-Economic progress of the Country in a sustainable manner.

MISSION

- To blossom into an internationally renowned Institute.
- To empower the youth through quality and value-based education.
- To promote professional leadership and entrepreneurship.
- To achieve excellence in all its endeavors to face global challenges.
- To provide excellent teaching and research ambience.
- To network with global Institutions of Excellence, Business, Industry and Research Organizations.
- To contribute to the knowledge base through scientific enquiry, Applied Research and Innovation.

VISION AND MISSION OF THE DEPARTMENT OF COMMERCE

VISION

To develop a world class centre of excellence in the fields of Business, Commerce and Economics through value-based education, training and research

MISSION

- To impart holistic education using state of the art technology and to give a global perspective through value based education for social transformation
- To inspire and empower the students to become innovative leaders, contribute to the success of organizations and betterment of communities
- To involve in projects leading to high quality research, enhancing training and development opportunities so as to develop a team of competent and qualified entrepreneurs
- To continuously evaluate our performance against suitable benchmarks, develop new programmes, global tie-ups to meet stakeholder's requirement
- To prepare students for higher education in Business, Commerce and Economics
- To inculcate the use of Information and Communication Technology in the teaching learning process

PROGRAMME EDUCATIONAL OBJECTIVES:

PEO 1: Provide a very conducive environment that holistically engages students through an all- encompassing knowledge impartation.

PEO 2: Widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce.

PEO 3: Construct a sound theoretical footing.

PEO 4: Acquainting students with recent market practices.

PEO 5: Encourage the students to advance a range of generic skills helpful in employment, internships, and social activities.

PEO 6: Formulating business problems and provide innovative solutions to enable the students to be future ready management leaders who are compassionate and yet efficient.

PROGRAMME OUTCOMES (PO):

On successful completion of the programme, the graduates will be able to:

PO 1: Demonstrate competence in institute level specialized knowledge of Finance, Accounting, Taxation, Marketing, Management and Business Laws' specialization as a solution to complex real-world problems.

PO 2: Use appropriate knowledge and skills to identify, formulate, analyze and solve complex problems in order to reach substantiated conclusions; able to comprehend solution to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, and Taxation.

PO 3: Conduct investigations of complex problems by methods that include appropriate experiments, analysis, and interpretation of data and synthesis of information in order to reach valid conclusions. Search for, locate, extract, organise, evaluate, and use or present information that is relevant to a particular topic; identify the developments in various branches of Commerce and Business.

PO 4: Design solutions for complex, open-ended problems and to design systems, components or processes that meet specified needs with appropriate attention to health and safety risks, applicable standards, and economic, environmental, cultural and societal considerations. Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business; ability to examine the results and apply them to various problems appearing indifferent branches of Commerce and Business.

PO 5: Create, select, and apply appropriate techniques, resources, and modern accounting and IT tools including prediction and modeling to complex activities with an understanding of the limitations; Capable to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for business purposes.

PO 6: Work effectively as a member and leader in teams, preferably in a multi-disciplinary setting.

PO 7: Communicate complex concepts within the profession and with society at large. Such ability includes reading, writing, speaking and listening, and the ability to comprehend and write effective reports and design documentation, and to give and effectively respond to clear instructions.

PO 8: Understanding the roles and responsibilities of the professional in society, especially the primary role of protection of the public and the public interest.

PO 9: Analyze social and environmental aspects of activities. Such ability includes an understanding of the interactions that Commerce has with the economic, social, health, safety, legal, and cultural aspects of society, the uncertainties in the prediction of such interactions; and the concepts of sustainable design and development and environmental stewardship.

PO 10: Apply professional ethics, accountability, and equity. Able to ascertain unethical behaviour, falsification, and manipulation of information: To manage self and various social systems.

PO 11: Incorporate economics and business practices including project, risk, and change management into the practice and to understand their limitations. Capable to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.

PO 12: Motivate learners for lifelong learning abilities such as information-handling, entrepreneurial skills, self-esteem, decision-making, problem-solving, self-management, empathy, tolerance of others, creativity, a sense of humour, flexibility, adaptability, versatility, critical judgment, thinking, planning, practical skills, learning-to-learn, discussing and communicating, create values for life and build their character for lifetime.

PROGRAMME SPECIFIC OUTCOMES:

PSO1: Demonstrate relevant managerial accounting skills with emphasis on application of both quantitative and qualitative knowledge to their future careers.

PSO2: Gain thorough systematic and subject skills and acquire several opportunities to engage with the accounting professionals and gain from their experiences.

PSO3: Appraise the multi-dimensional business situations and assess the financial health of companies.

PSO4: Apply the knowledge of the business policies, accounting procedures, auditing, finance, economics, management and other related areas both at the macro and micro level.

REGULATIONS - 2021**B.A. / BBA/ B.Com. / BCA / B.Sc. DEGREE PROGRAMMES*****(Under Choice Based Credit System)*****1.0 PRELIMINARY DEFINITIONS & NOMENCLATURE**

In these Regulations, unless the context otherwise requires:

- i) **"Programme"** means B.A. / BBA / BCA / B.Com. / B.Sc. Degree Programmes.
- ii) **"Course"** means theory / practical / laboratory integrated theory / seminar / internship / project and any other subject that is normally studied in a semester like English, Mathematics, Environmental Science, etc.,
- iii) **"Institution"** means B.S. Abdur Rahman Crescent Institute of Science and Technology.
- iv) **"Academic Council"** means the Academic Council, which is the apex body on all academic matters of this Institute.
- v) **"Dean (Academic Affairs)"** means the Dean (Academic Affairs) of the Institution who is responsible for the implementation of relevant rules and regulations for all the academic activities.
- vi) **"Dean (Student Affairs)"** means the Dean (Students Affairs) of the Institution who is responsible for activities related to student welfare and discipline in the campus.
- vii) **"Controller of Examinations"** means the Controller of Examination of the Institution who is responsible for the conduct of examinations and declaration of results.
- viii) **"Dean of the School"** means the Dean of the School of the department concerned.
- ix) **"Head of the Department"** means the Head of the Department concerned.

2.0 PROGRAMMES OFFERED AND ELIGIBILITY CRITERIA FOR ADMISSION**2.1 UG Programmes Offered**

Degree	Mode of Study
B.A.	Full Time
BBA	
B.Com.	
BCA	
B.Sc.	

2.2 Eligibility Criteria

Students for admission to the first semester of the undergraduate degree programme must have passed the Higher Secondary Examination of the 10 +2 curriculum (Academic stream) or any other examination of any authority accepted by this Institution as equivalent thereto.

S.No.	Programme	Eligibility Criteria
1	BCA	10+2 (Higher Secondary) with Mathematics or equivalent subject
2	B.Sc. Computer Science	10+2 (Higher Secondary) with Mathematics or equivalent subject
3	B.Sc. Biotechnology	10+2 (Higher Secondary) with Chemistry and Biology as subjects
4	BBA (Financial Services)	10+2 (Higher Secondary)
5	BBA (General)	
6	B.Com. (General)	10+2 (Higher Secondary) with Mathematics, Physics and Chemistry / Physics, Chemistry, Botany and Zoology / Commerce / Statistics as subjects.
7	B.Com. (Accounts and Finance)	
8	B.Com. (Hons.)	
9	B.A. English (Hons.)	10 +2 (Higher Secondary)
10	B.A. Islamic Studies	
11	B.A. Public Policy	

- 2.4** The eligibility criteria such as marks, number of attempts and physical fitness shall be as prescribed by the Institution in adherence to the guidelines of regulatory / statutory authorities from time to time.

3.0 STREAMS / SPECIALISATION OF STUDY

The following are the details of specialization / streams offered in various programmes:

S.No.	Program	Streams / Specialisation of Study
1.	BCA	i. Cloud Technology and Information Security ii. Mobile Applications and Information Security iii. Data Science iv. Multimedia and Web Application Development
2.	B.Sc.	i. Computer Science ii. Biotechnology
3.	BBA	i. General ii. Financial Services
4.	B.Com.	i. General ii. Honours iii. Accounts and Finance
5.	B.A.	i. English (Honours) ii. Islamic Studies iii. Public Policy

4.0 STRUCTURE OF THE PROGRAMME

- 4.1** The curriculum of the UG programmes consists of the following components:

- Core Courses (CC)
- Allied Courses (AC)
- Ability Enhancement Courses (AEC)
- Skill Enhancement Courses (SEC)
- Elective Courses (EC)
- Laboratory Courses (LC)
- Laboratory Integrated Theory Courses (LITC)

- Value added courses
- Mandatory courses (MC)
- Generic Elective Courses (GEC)
- Discipline Specific Elective (DSE)
- Project - PROJ (Project work, seminar, and internship in industry or at appropriate workplace)

4.1.1 Personality and Character Development

All students shall enroll, on admission, in any of the following personality and character development programmes:

- National Cadet Corps (NCC)
- National Service Scheme (NSS)
- National Sports Organization (NSO)
- Youth Red Cross (YRC)
- Rotaract
- Crescent Indian Society Training Development (ISTD – C)
- Crescent Creative Strokes
- Crescent Technocrats Club

The training activities / events / camp shall normally be organized during the weekends / vacation period.

4.1.2 Online Courses for Credit Transfer

Students are permitted to undergo department approved online courses under SWAYAM up to 10% of credits of courses in a semester excluding project semester (if any) with the recommendation of the Head of the Department / Dean of School and with the prior approval of Dean Academic Affairs during his/ her period of study. The credits earned through online courses ratified by the respective Board of Studies shall be transferred following the due approval procedures. The online courses can be considered in lieu of core courses and elective courses.

4.1.3 Value Added Courses

The students are permitted to pursue department approved online courses (excluding courses registered for credit transfer) or courses offered / approved by the department as value added courses.

The details of the value added course viz., syllabus, schedule of classes and the course faculty shall be sent to Dean, Academic Affairs for approval. The students may also undergo the valued added course offered by other departments with the consent of the Head of the Department offering the course.

These value added courses shall be specified in the consolidated mark sheet as additional courses pursued by the student over and above the curriculum during the period of study.

4.1.4 Industry Internship

The students shall undergo training for a period as specified in the curriculum during the summer vacation in any industry relevant to the field study.

The students are also permitted to undergo internship at a research organization / eminent academic institution for the period prescribed in the curriculum during the summer vacation, in lieu of Industrial training.

In any case, the student shall obtain necessary approval from the Head of the Department / Dean of School and the training has to be taken up at a stretch.

4.1.5 Industrial Visit

The student shall undergo at least one industrial visit every year. The Heads of Departments / Deans of Schools shall ensure the same.

4.2 Each course is normally assigned certain number of credits:

- one credit per lecture period per week
- one credit per tutorial period per week
- one credit for two to three periods and two credits for four periods of laboratory or practical sessions per week
- one credit for two periods of seminar / project work per week
- one credit for two weeks of industrial training or 80 hours per semester.

4.3 Each semester curriculum shall normally have a blend of lecture courses, laboratory courses, laboratory integrated theory courses, etc.

4.4 For successful completion of the programme, a student must

earn a minimum total credit specified in the curriculum of the respective programme of study.

- 4.5** The medium of instruction, examinations and project report shall be English, except B.A. Islamic Studies (Arabic medium) and for courses in languages other than English.

5.0 DURATION OF THE PROGRAMME

- 5.1** A student is expected to complete the programme in 6 semesters but in any case not more than 10 continuous semesters reckoned from the date of first admission.
- 5.2** **Each** semester shall consist of a minimum of 90 working days including the days of examinations.
- 5.3** **The** maximum duration for completion of the programme as mentioned in clause 5.1 shall also include period of break of study vide clause 7.1 so that the student may be eligible for the award of the degree.

6.0 REGISTRATION AND ENROLLMENT

- 6.1** The students of first semester shall register and enroll for courses at the time of admission by paying the prescribed fees. For the subsequent semesters registration for the courses shall be done by the student one week before the last working day of the previous semester.
- 6.2** A student can enroll for a maximum of 32 credits during a semester including Redo / Predo Courses.
- 6.3** **Change of Course**
A student can change an enrolled course within 10 working days from the commencement of the course, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department / Dean of School of the student.
- 6.4** **Withdrawal from a Course**
A student can withdraw from an enrolled course at any time before the first continuous assessment test for genuine reasons, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department / Dean of School of the student.

7.0 BREAK OF STUDY FROM PROGRAMME

7.1 A student may be allowed / enforced to take a break of study for two semesters from the programme with the approval of Dean (Academic Affairs) for the following reasons:

7.1.1 Medical or other valid grounds

7.1.2 Award of 'I' grade in all the courses in a semester due to lack of attendance

7.1.3 Debarred due to any act of indiscipline.

7.2 The total duration for completion of the programme shall not exceed the prescribed maximum number of semesters (vide clause 5.1).

7.3 A student who has availed break of study in the current semester (odd/even) can rejoin only in the subsequent corresponding (odd/even) semester in the next academic year on approval from Dean, Academic affairs.

7.4 During the break of study, the student shall not be allowed to attend any regular classes or participate in any activities of the institution. However he / she shall be permitted to enroll for the 'I' grade courses and appear for the arrear examinations.

8.0 CLASS ADVISOR AND FACULTY ADVISOR**8.1 Class Advisor**

A faculty member will be nominated by the Head of the Department / Dean of School as class advisor for the class throughout the period of study.

The class advisor shall be responsible for maintaining the academic, curricular and co-curricular records of students of the class.

8.2 Faculty Advisor

To help the students in planning their courses of study and for general counselling, the Head of the Department / Dean of School of the students will attach a maximum of 20 students to a faculty member of the department who shall function as faculty advisor for the students throughout their period of study. Such faculty advisors shall guide the students in taking up the elective courses for registration and enrolment in every semester and also offer advice to the students on academic and related

personal matters.

9.0 COURSE COMMITTEE

- 9.1** Each common theory course offered to more than one group of students shall have a “Course Committee” comprising all the course faculty teaching the common course with one of them nominated as course coordinator. The nomination of the course coordinator shall be made by the Head of the Department / Dean (Academic Affairs) depending on whether all the course faculty teaching the common course belong to a single department or from several departments. The course committee shall ensure preparation of a common question paper and scheme of evaluation for the tests and semester end examination.

10.0 CLASS COMMITTEE

A class committee comprising faculty members handling the courses, student representatives and a senior faculty member not handling the courses as chairman will be constituted semester-wise by the Head of the Department.

- 10.1** The composition of the class committee will be as follows:
- One senior faculty member preferably not handling courses for the concerned semester, appointed as chairman by the Head of the Department.
 - All the faculty members handling courses of the semester.
 - Six student representatives (male and female) of each class nominated by the Head of the Department in consultation with the relevant faculty advisors.
 - All faculty advisors and the class advisors
 - Head of the Department - Ex-Officio Member
- 10.2** The class committee shall meet at least three times during the semester. The first meeting shall be held within two weeks from the date of commencement of classes, in which the components of continuous assessment for various courses and the weightages for each component of assessment shall be decided for the first and second assessment. The second meeting shall be held within a week after the date of first assessment report,

to review the students' performance and for follow up action.

10.3 During these two meetings the student members shall meaningfully interact and express opinions and suggestions to improve the effectiveness of the teaching-learning process, curriculum, and syllabi, etc.

10.4 The third meeting of the class committee, excluding the student members, shall meet after the semester end examinations to analyse the performance of the students in all the components of assessments and decide their grades in each course. The grades for a common course shall be decided by the concerned course committee and shall be presented to the class committee(s) by the course faculty concerned.

11.0 ASSESSMENT PROCEDURE AND PERCENTAGE WEIGHTAGE OF MARKS

11.1 Every theory course shall normally have a total of three assessments during a semester as given below:

Assessments	Course Coverage in Weeks	Duration	Weightage of Marks
Assessment 1	1 to 6	1.5 hours	25%
Assessment 2	7 to 12	1.5 hours	25%
Semester End Examination	Full course	3 hours	50%

11.2 Theory Course

Appearing for semester end theory examination for each course is mandatory and a student shall secure a minimum of 40% marks in each course in semester end examination for the successful completion of the course.

11.3 Laboratory Course

Every practical course shall have 60% weightage for continuous assessments and 40% for semester end examination. However, a student shall have secured a minimum of 50% marks in the semester end practical examination for the award of pass grade.

11.4 Laboratory integrated theory courses

For laboratory integrated theory courses, the theory and practical components shall be assessed separately for 100

marks each and consolidated by assigning a weightage of 75% for theory component and 25% for practical components. Grading shall be done for this consolidated mark. Assessment of theory components shall have a total of three assessments with two continuous assessments carrying 25% weightage each and semester end examination carrying 50% weightage. The student shall secure a separate minimum of 40% in the semester end theory examination. The evaluation of practical components shall be through continuous assessment.

- 11.5** The components of continuous assessment for theory / practical / laboratory integrated theory courses shall be finalized in the first class committee meeting.

11.6 Industry Internship

In the case of industry internship, the student shall submit a report, which shall be evaluated along with an oral examination by a committee of faculty members constituted by the Head of the Department. The student shall also submit an internship completion certificate issued by the industry / research / academic organisation. The weightage of marks for industry internship report and viva voce examination shall be 60% and 40% respectively.

11.7 Project Work

In the case of project work, a committee of faculty members constituted by the Head of the Department / Dean of the School shall carry out three periodic reviews. Based on the project report submitted by the students, an oral examination (viva voce) shall be conducted as semester end examination by an external examiner approved by the Controller of Examinations. The weightage for periodic reviews shall be 50%. Of the remaining 50%, 20% shall be for the project report and 30% for the viva voce examination.

- 11.8** Assessment of seminars and comprehension shall be carried out by a committee of faculty members constituted by the Head of the Department.

- 11.9** For the first attempt of the arrear theory examination, the internal assessment marks scored for a course during first appearance shall be used for grading along with the marks

scored in the arrear examination. From the subsequent appearance onwards, full weightage shall be assigned to the marks scored in the semester end examination and the internal assessment marks secured during course of study shall become invalid.

In case of laboratory integrated theory courses, after one regular and one arrear appearance, the internal mark of theory component is invalid and full weightage shall be assigned to the marks scored in the semester end examination for theory component. There shall be no arrear or improvement examination for lab components.

12.0 SUBSTITUTE EXAMINATIONS

12.1 A student who is absent, for genuine reasons, may be permitted to write a substitute examination for any one of the two continuous assessment tests of a course by paying the prescribed substitute examination fee. However, permission to take up a substitute examination will be given under exceptional circumstances, such as accidents, admission to a hospital due to illness, etc. by a committee constituted by the Head of the Department / Dean of the School for that purpose. There is no substitute examination for semester end examination.

12.2 A student shall apply for a substitute exam in the prescribed form to the Head of the Department / Dean of the School within a week from the date of assessment test. However, the substitute examination will be conducted only after the last instructional day of the semester.

13.0 ATTENDANCE REQUIREMENT AND SEMESTER / COURSE REPETITION

13.1 A student shall earn 100% attendance in the contact periods of every course, subject to a maximum relaxation of 25% to become eligible to appear for the semester end examination in that course, failing which the student shall be awarded "I" grade in that course.

13.2 The faculty member of each course shall cumulate the attendance details for the semester and furnish the names of the

students who have not earned the required attendance in the concerned course to the class advisor. The class advisor shall consolidate and furnish the list of students who have earned less than 75% attendance, in various courses, to the Dean (Academic Affairs) through the Head of the Department/ Dean of the School. Thereupon, the Dean (Academic Affairs) shall officially notify the names of such students prevented from writing the semester end examination in each course.

- 13.3** If a student secures attendance between 65% and less than 75% in any course in a semester, due to medical reasons (hospitalization / accident / specific illness) or due to participation in the institution approved events, the student shall be given exemption from the prescribed attendance requirement and the student shall be permitted to appear for the semester end examination of that course. In all such cases, the students shall submit the required documents immediately after joining the classes to the class advisor, which shall be approved by the Head of the Department / Dean of the School. The Vice Chancellor, based on the recommendation of the Dean (Academic Affairs) may approve the condonation of attendance.
- 13.4** A student who has obtained an “I” grade in all the courses in a semester is not permitted to move to the next higher semester. Such students shall repeat all the courses of the semester in the subsequent academic year.
- 13.5** The student awarded “I” grade, shall enroll and repeat the course when it is offered next. In case of “I” grade in an elective course either the same elective course may be repeated, or a new elective course may be taken with the approval of Head of the Department / Dean of the School.
- 13.6** A student who is awarded “U” grade in a course shall have the option to either write the semester end arrear examination at the end of the subsequent semesters, or to redo the course in the evening when the course is offered by the department. Marks scored in the continuous assessment in the redo course shall be considered for grading along with the marks scored in the semester end (redo) examination. If any student obtains “U” grade in the redo course, the marks scored in the continuous

assessment test (redo) for that course shall be considered as internal mark for further appearance of arrear examination.

- 13.7** If a student with “U” grade, who prefers to redo any particular course, fails to earn the minimum 75% attendance while doing that course, then he / she is not permitted to write the semester end examination and his / her earlier “U” grade and continuous assessment marks shall continue.

14.0 REDO COURSES

- 14.1** A student can register for a maximum of three redo courses per semester without affecting the regular semester classes, whenever such courses are offered by the concerned department, based on the availability of faculty members and subject to a specified minimum number of students registering for each of such courses.
- 14.2** The number of contact hours and the assessment procedure for any redo course shall be the same as regular courses, except there is no provision for any substitute examination and withdrawal from a redo course.

15.0 PASSING AND DECLARATION OF RESULTS AND GRADE SHEET

- 15.1** All assessments of a course shall be made on absolute marks basis. The class committee without the student members shall meet to analyse the performance of students in all assessments of a course and award letter grades following the relative grading system. The letter grades and the corresponding grade points are as follows:

Letter Grade	Grade Points
S	10
A	9
B	8
C	7
D	6
E	5
U	0

W	-
I	-

"W" - denotes withdrawal from the course.

"I" - denotes inadequate attendance in the course and prevention
from appearance of semester end examination

"U" - denotes unsuccessful performance in the course.

15.2 A student who earns a minimum of five grade points ('E' grade) in a course is declared to have successfully completed the course. Such a course cannot be repeated by the student for improvement of grade.

15.3 Upon awarding grades, the results shall be endorsed by the chairman of the class committee and Head of the Department / Dean of the School. The Controller of Examination shall further approve and declare the results.

15.4 Within one week from the date of declaration of result, a student can apply for revaluation of his / her semester end theory examination answer scripts of one or more courses, on payment of prescribed fee, through proper application to the Controller of Examinations. Subsequently the Head of the Department/ Dean of the School offered the course shall constitute a revaluation committee consisting of chairman of the class committee as convener, the faculty member of the course and a senior faculty member having expertise in that course as members. The committee shall meet within a week to revalue the answer scripts and submit its report to the Controller of Examinations for consideration and decision.

15.5 After results are declared, grade sheets shall be issued to each student, which contains the following details: a) list of courses enrolled during the semester including redo courses / arrear courses, if any; b) grades scored; c) Grade Point Average (GPA) for the semester and d) Cumulative Grade Point Average (CGPA) of all courses enrolled from first semester onwards.

GPA is the ratio of the sum of the products of the number of credits of courses registered and the grade points corresponding to the grades scored in those courses, taken for all the courses,

to the sum of the number of credits of all the courses in the semester.

If C_i , is the number of credits assigned for the i^{th} course and GP_i is the Grade Point in the i^{th} course,

$$GPA = \frac{\sum_{i=1}^n (C_i)(GP_i)}{\sum_{i=1}^n C_i}$$

Where n = number of courses

The Cumulative Grade Point Average (CGPA) is calculated in a similar manner, considering all the courses enrolled from the first semester.

"I" and "W" grades are excluded for calculating GPA.

"U", "I" and "W" grades are excluded for calculating CGPA.

The formula for the conversion of CGPA to equivalent percentage of marks shall be as follows:

Percentage equivalent of marks = CGPA X 10

- 15.6** After successful completion of the programme, the degree shall be awarded to the students with the following classifications based on CGPA.

Classification	CGPA
First Class with Distinction	8.50 and above and passing all the courses in first appearance and completing the programme within the prescribed period of six semesters.
First Class	6.50 and above, having completed within a period of eight semesters.
Second Class	Others

15.6.1 Eligibility for First Class with Distinction

- A student should not have obtained "U" or "I" grade in any course during his/her study.
- A student should have completed the UG programme within the minimum prescribed period of study (except clause 7.1.1)

15.6.2 Eligibility for First Class

- A student should have passed the examination in all the courses not more than two semesters beyond the minimum prescribed period of study (except clause clause 7.1.1)

15.6.3 The students who do not satisfy clause 16.6.1 and clause 16.6.2 shall be classified as second class.

15.6.4 The CGPA shall be rounded to two decimal places for the purpose of classification. The CGPA shall be considered up to three decimal places for the purpose of comparison of performance of students and ranking.

16.0 SUPPLEMENTARY EXAMINATION

Final year students and passed out students can apply for supplementary examination for a maximum of three courses thus providing an opportunity to complete their degree programme. The students can apply for supplementary examination within three weeks of the declaration of results in the even semester.

17.0 DISCIPLINE

17.1 Every student is expected to observe discipline and decorum both inside and outside the campus and not to indulge in any activity which tends to affect the reputation of the Institution.

17.2 Any act of indiscipline of a student, reported to the Dean (Student Affairs), through the Head of the Department / Dean of the School concerned shall be referred to a Discipline and Welfare Committee constituted by the Registrar for taking appropriate action. This committee shall also address the grievances related to the conduct of online classes.

18.0 ELIGIBILITY FOR THE AWARD OF DEGREE

18.1 A student shall be declared to be eligible for the award of B.A. / BBA / BCA / B.Com. / B.Sc. degree provided the student has:

- i) Successfully earned the required number of total credits as specified in the curriculum of the programme of study within a maximum period of 10 semesters from the date of admission, including break of study.
- ii) Successfully completed the requirements of the enrolled professional development activity.
- iii) No dues to the Institution, Library, Hostel, etc.
- iv) No disciplinary action pending against him/her.

18.2 The award of the degree must have been approved by the Institution.

19.0 POWER TO MODIFY

Notwithstanding all that has been stated above, the Academic Council has the right to modify the above regulations from time to time.

**B.S. ABDUR RAHMAN CRESCENT INSTITUTE OF
SCIENCE & TECHNOLOGY
B.COM. HONOURS INTEGRATED WITH ACCA
CURRICULUM & SYLLABI, REGULATIONS 2021**

SEMESTER I

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 1121	Basic of Financial Accounting*	4	1	0	5
2	CC	COD 1122	Principles of Organization and Management*	4	1	0	5
3	CC	COD 1123	Financial Reporting*	4	1	0	5
4	CC	COD 1124	Fundamentals of Business Economics	2	1	0	3
5	MC	COD 1103	Environmental Studies	3	1	0	4
6	AEC	COD 1104	Business Intelligence using Excel and Access	0	0	4	2
7	AEC	COD 1105	Introduction to Indian Constitution ^{\$}	1	0	0	1
Credits							25

SEMESTER II

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 1221	Basics of Cost Accounting*	4	1	0	5
2	CC	COD 1222	Advanced Financial Reporting*	4	1	0	5
3	CC	COD 1223	Financial Management - 1*	4	1	0	5
4	CC	COD 1224	Management Accounting - 1*	4	1	0	5
5	CC	COD 1225	Macro Economics	2	1	0	3
6	AEC	COD 1204	Public Speaking and Presentation Skills ^{\$}	1	0	0	1
Credits							24

SEMESTER III

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 2122	Financial Management - 2*	4	1	0	5
2	CC	COD 2123	Income Tax Law and Practice*	4	1	0	5
3	CC	COD 2124	Audit and Assurance*	3	1	0	4
4	CC	COD 2103	Business Mathematics and Statistics	3	1	0	4
5	DSE		Discipline Specific Elective - I	3	1	0	4
6	AEC	COD 2125	Business Communication	1	1	0	2
Credits							24

SEMESTER IV

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 2221	Indirect Taxation and GST*	3	1	0	4
2	CC	COD 2222	Advance Financial Management - 1*	4	1	0	5
3	CC	COD 2223	Management Accounting - 2*	4	1	0	5
4	CC	COD 2224	Business Strategy and Analysis - 1*	3	1	0	4
5	DSE		Discipline Specific Elective - II	3	1	0	4
6	SEC		Skill Enhancement	3	1	0	4
			Elective Course - I				
Credits							26

SEMESTER V

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 3121	Corporate Reporting - 1*	4	1	0	5
2	CC	COD 3122	Business Strategy and Analysis - 2*	3	1	0	4
3	CC	COD 3123	Advanced Financial Management - 2*	4	1	0	5
4	CC	COD 3124	Advance Performance Management -1*	3	1	0	4
5	DSE		Discipline Specific Elective - III	3	1	0	4
6	AEC	COD 3103	National Service Scheme ^{\$}	1	1	0	2
7	PROJ	COD 3105	Summer Internship**	0	0	0	2
Credits							26

SEMESTER VI

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 3221	Corporate Reporting - 2*	4	1	0	5
2	CC	COD 3222	Governance, Ethics and Professional Skills *	3	1	0	4
3	CC	COD 3223	Advanced Performance Management - 2*	3	1	0	4
4	DSE		Discipline Specific Elective - IV	3	1	0	4
5	SEC		Skill Enhancement Elective Course - II	3	1	0	4
6	PROJ	COD 3204	Project Work	0	0	12	6
Credits							27

Total Credits: 152

* Syllabus is mapped as per the guidelines of ACCA

** Students have to undertake the Summer Internship during the end of fourth semester for 30 days. Summer Internship viva will be held during fifth semester and the credit will be awarded in the fifth semester itself.

^{\$} The course shall have two components of evaluation: a) Continuous Assessment of 60 marks, comprising of assignments/class activities/ field trip etc., b) Semester end examination of 40 marks.

List of Discipline Specific Elective Courses**Discipline Specific Elective - I**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	CODX 201	Financial Markets and Institutions	3	1	0	4
2	DSE	CODX 01	Marketing Management	3	1	0	4
3	DSE	CODX 202	Modern Banking and Insurance	3	1	0	4

Discipline Specific Elective – II

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	CODX 21	Organisational Behaviour	3	1	0	4
2	DSE	CODX 211	Corporate Legal Framework	3	1	0	4
3	DSE	CODX 212	Artificial Intelligence for Business	3	1	0	4

Discipline Specific Elective – III

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	CODX 22	Industrial Relations and Labour Laws	3	1	0	4
2	DSE	CODX 221	Entrepreneurship Development	3	1	0	4
3	DSE	CODX 23	Consumer Affairs	3	1	0	4

Discipline Specific Elective – IV

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	CODX 231	Logistics and Supply Chain Management	3	1	0	4
2	DSE	CODX 232	Financial Technology and Analytics	3	1	0	4
3	DSE	CODX 32	E-Business	3	1	0	4

List of Skill Enhancement Elective Courses**Skill Enhancement Elective Course – I**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	SEC	CODX 51	Business Research Methods	3	1	0	4
2	SEC	CODX 43	Leadership and Team Development	3	1	0	4
3	SEC	CODX 162	Industrial Psychology	3	1	0	4

Skill Enhancement Elective Course – II

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	SEC	CODX 251	Digital Marketing	3	1	0	4
2	SEC	CODX 252	Micro Finance	3	1	0	4
3	SEC	CODX 73	New Venture Planning and Development	3	1	0	4

SEMESTER – I

COD 1121	BASIC OF FINANCIAL ACCOUNTING	L	T	P	C
SDG : 8,17		4	1	0	5

COURSE OBJECTIVES:

COB1: To make the students explain the conceptual and theoretical aspects of financial accounting.

COB2: To make the students develop practical knowledge about double-entry accounting system for the preparation of financial statements.

COB3: To acquaint students for recording the transaction and valuation of inventory

COB4: To make the students competent for the preparation of trial balance and Bank Reconciliation Statement.

COB5: To make the students able for providing practical knowledge regarding preparing Final Accounts and interpret it.

MODULE I PURPOSE OF FINANCIAL ACCOUNTING 10

Define financial accounting, purposes of financial statements for the users, main elements of financial reports, role of financial regulatory system, role of IFRS standard, conceptual framework, definitions of asset, liability, equity, income & expenses, concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, comparability, verifiability, understandability and timeliness.

MODULE II ACCOUNTING RECORDS & DOUBLE ENTRY 11
ACCOUNTING

Main data sources for accounting, different business documents such as sales order, purchase order, goods received note, quotation, goods dispatched note, invoice, credit & debit notes, receipt, remittance advice, cash vouchers; understand the double entry accounting & duality concept; types of transactions such as sales, purchases, payments & receipts, Recording into journals, balancing of ledger accounts.

MODULE III RECORDING TRANSACTIONS 18

Record sales and purchase day book, sales and purchase return book and post them in ledger accounts; accounting for discounts, sales tax in day book; recording cash transactions (including petty cash); Accounting & valuation of inventories: opening and closing, Calculate the value of closing inventory using FIFO (first in, first out) and AVCO (average cost): both periodic weighted

average and continuous weighted average; accruals & prepayments; tangible & non-tangible assets; depreciation & amortisation accounting; receivables & payables; provisions & contingencies.

MODULE IV TRIAL BALANCE & RECONCILIATION 18

Preparation of trial balance; errors & rectification; rectification with suspense account; control accounts under double entry; Bank Reconciliation and preparation.

MODULE V FINANCIAL STATEMENTS 18

Statements of profit or loss and other comprehensive income, cash flow statements, balance sheet with relevant adjustments; interpretation of financial statements: use of basic ratios related to profitability, liquidity, activity and resource utilization.

L – 60; T – 15; TOTAL HOURS– 75

Practical Exercises

The learners are required to:

1. Use appropriate software for recording transactions in journal and ledger accounts.
2. Visit a company to gain the knowledge of maintaining and recording the transactions in the books of accounts.
3. Visit a chartered accountant's firm to gain in-house knowledge for the preparation of financial statements.

TEXT BOOKS:

- 1 ACCA, Financial Accounting, Kaplan Publishing, UK, 2020
- 2 Jain & Narang, 'Financial Accounting', Kalyani Publishers, New Delhi, 2016

REFERENCES:

- 1 R.L.Gupta & V.K.Gupta, 'Advanced Accounting', Sultan Chand & Sons, New Delhi, 2013
- 2 T.S. Reddy & A. Murthy, 'Financial Accounting', Margham Publications Chennai, 2015
- 3 Shukla & Grewal, 'Advanced Accounting', S. Chand & Co, New Delhi, 2014.

COURSE OUTCOMES:

On Successful completion of this course, the learners will be able to

CO1: Explain the purpose of financial accounting.

CO2: Exhibit the use of double entry system in recording transaction and different types of accounting transactions.

CO3: Record the transaction in day books and calculate the value of inventory using FIFO and AVCO

CO4: Prepare the trial balance and rectify the error.

CO5: Apply the conceptual knowledge in the preparation and interpretation of financial statements.

Board of Studies (BoS):

15th BoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	H	H	H	H				H		H		H	H	H	M	H
CO2	H	H	H	H				H	M		H	H		H	H	
CO3	H	H	H	H						H	H	H	H	H		M
CO4	H	H	H	H						H	M			H		H
CO5	H	H	H							H	H		H	H	H	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Decent Work and Economic Growth,

SDG 17: Partnership for Goals

The knowledge of financial accounting provides wide scope for economic development and employment, helps to access various financial services and it is essential for decision-makers to maintain harmony within the organization.

COD 1122	PRINCIPLES OF ORGANIZATION AND	L	T	P	C
SDG : 8	MANAGEMENT	4	1	0	5

COURSE OBJECTIVES:

COB1: To make the students understand different types of business organisations and the stakeholders associated with those organisations.

COB2: To make the students explain different levels of management and organisation.

COB3: To make the students able to develop practical knowledge on managerial functions.

COB4: To make the students competent in understanding the framework of ethics and governance.

COB5: To make the students identify and familiarize with the different leadership styles and its application.

MODULE I TYPES OF ORGANISATION& STAKEHOLDER 13 **ANALYSIS**

Definition and common features of business organization, the purpose, types of organization and their main features such as profit-oriented, not-for-profit, public sector, co-operatives and Non-government Organizations (NGOs), Stakeholders of an organization, internal & external, objectives of stakeholders, how an organization should satisfy these objectives, the power & interest of stakeholders in the organization (use of Mendelow matrix)

MODULE II LEVELS OF MANAGEMENT 13

Understand the functions, role and information needs of various levels of management such as Strategic, Middle management & Operational levels, Delegation of authority, Communication, Personal effectiveness techniques, sources of conflict & techniques for conflict resolution, formal & informal organization. Understand the fundamental functions of management such as planning, organising, decision-making, communicating, coordinating and control, financial systems and use of IT

MODULE III MANAGEMENT FUNCTIONS 13

Understand the role of different functions within an organization such as R & D, sales, marketing, production, purchase, administration, finance & accounting, support services, and human resources, Relationship between accounting and other business functions, Regulation governing Accounting & Auditing, Sources & Purpose of Internal & External financial information, Prevention of fraudulent behavior in business.

MODULE IV ORGANIZATION STRUCTURE & GOVERNANCE 18

The formal & informal structures, types of structures such as Entrepreneurial, Functional, Divisional, Matrix and Boundary-less organizations, suitability and relative merits & demerits of the types of organization. Principles of business governance, separation of ownership from management, concept of span of Centralization vs. Decentralization of business functions, shared services approach off shoring& outsourcing of business functions, Hierarchical levels of Business organization. Governance & Social responsibility of an organization, role of ethics in business, Ethical conflicts & Dilemmas.

MODULE V MANAGEMENT & LEADERSHIP THEORIES 18

Management theories founded by Taylor, Fayol, Mayo, Mintzberg and Drucker; Define leadership, Different types of leadership styles, Approaches to leadership referring to theories of Adair, Fiedler, Bennis, Kotter & Heifetz, Ashridge, Blake & Mouton – Managing teams.

L – 60; T – 15; TOTAL HOURS– 75

Practical Exercises

The learners are required to:

1. Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. Participate in role play activity for describing the various levels of Management and the ways the functions of Management are used in defining the policies of the chosen organisation.
3. Participate in simulation activity wherein learners are asked to draft roles and responsibilities of members in the chosen organisation.
4. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation.

TEXT BOOKS:

- 1 C.B.Gupta, 'Management Theory & Practice', Sultan Chand & Sons, New Delhi, 2016
- 2 ACCA, 'Business and Technology', Kaplan Publishing, 2020

REFERENCES:

- 1 L.M.Prasad, 'Principles & Practice of Management', Sultan Chand & Sons, New Delhi, 2015
- 2 P.C. Tripathi & P.N Reddy, 'Principles of Managements', Tata Mc Graw Hill, New Delhi, 2014
- 3 Weihrich and Koontz, 'Management - A Global Perspective', McGraw-Hill Education, 1993
- 4 N.Premavathy, 'Principles of Management', Sri Vishnu Publication, Chennai, 2015
- 5 J.Jayasankar, 'Business Management', Margham Publication, Chennai, 2016

COURSE OUTCOMES:

On Successful completion of this course, the learners will be able to;

CO1: Explain the different types of business organisations & its stakeholders and the way they are structured.

CO2: Identify and illustrate different levels of management.

CO3: Describe the functions of management under different circumstances and demonstrate current and relevant functions of management.

CO4: Analyse the organisation structure and familiarizes with the role of corporate governance.

CO5: Illustrate the idea about the role of a leader and the impact of different leadership styles and theories.

Board of Studies (BoS):

15thBoS of the Department of Commerce
held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	H	H	H		M	H	H	H	H	H		H		H	H	H
CO2	H	H	H		H	H					H			H	M	H
CO3	H	H		H		H	H						H	H	H	M
CO4	H	H		M		H	H				H	H		H	H	H
CO5	H	H				H	H							H		H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Decent Work and Economic Growth

By understanding the management functions, learners will perform decent work which in turn promotes employment opportunities and economic development.

COD 1123	FINANCIAL REPORTING	L	T	P	C
SDG: 17		4	1	0	5

COURSE OBJECTIVES:

COB1: To make the students illustrate and explain the use of IFRS and Ind AS and various concepts pertaining to it.

COB2: To make the students explain the conceptual framework (based on IFRS and Ind AS) and its application for different transactions in corporate entities.

COB3: To make the students identify the principles of recognizing the revenue of the business.

COB4: To make the students develop skills for the preparation and presentation of the Financial Statements.

COB5: To make the students competent to evaluate and analyze the Financial Statement of the business entity.

MODULE I USE OF IFRS & IND AS 13

Understand the application of IFRS in India through the use of Ind AS – the applicability of Ind AS – the mapping of Ind AS to IFRS – differences between IFRS & Ind AS – the list of IFRS (Ind AS) – Process of transition to IFRS for the first time.

MODULE II APPLICATION OF IFRS (IND AS) FOR 15 **TRANSACTIONS**

Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors.

MODULE III REVENUE RECOGNITION 14

Understand the principles of recognizing revenue of the business – revenue recognition for goods services, interest and dividends – concept of deferred income and accounting thereof.

MODULE IV PREPARATION & PRESENTATION OF FINANCIAL 17 **STATEMENTS**

Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2 & 3 only) - statement of profit or loss and other comprehensive income – statement of financial position (Balance sheet)

MODULE V ANALYSIS OF FINANCIAL STATEMENTS 16

Analyse the financial performance of an entity using the financial statements – use of ratios in performance evaluation – trend analysis – comparison with competition or industry average

L – 60; P – 15; TOTAL HOURS– 75

Practical Exercises

The Learners are required to:

1. Apply IFRS in different transactions and prepare financial statements in the real-time.
2. Visit a joint stock company and gain the practical knowledge of application and preparation of books of accounts in relation to IFRS.
3. Visit a chartered accountant's firm to know the practicality of the subject and the way of reporting.

TEXT BOOK:

1. ACCA, Financial Reporting, Kaplan Publishing, 2020.

REFERENCES:

- 1 Financial Reporting, Becker Educational Development Corp., 2016.
- 2 Financial Reporting, BPP Learning Media LTD, 2016.
- 3 David Pen drill and Richard Lewis, 'Advanced Financial Accounting', Pearson Education Limited, 2003.
- 4 Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaed, 'Financial Reporting and Analysis', Pearson Publications, 2018.

COURSE OUTCOMES:

On Successful completion of this course, the learners will be able to;

CO1: Explain the use of IFRS & Ind AS and various accounting concepts.

CO2: Apply the IFRS and Ind AS for various transactions in corporate entities.

CO3: Identify and Understand the principles of recognizing revenue of the business.

CO4: Prepare and present financial statements by incorporating the effects of the accounting standards.

CO5: Proficiently apply various tools and techniques for the analysis & interpretation of financial statements.

Board of Studies (BoS):

15th BoS of the Department of Commerce
held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	H		M	H						H	H	H	H	H	M	H
CO2	H	H	H	H			M			H	H		H	M	H	H
CO3	H	H	H	H	H						H		M	M	H	M
CO4	H	H	H	M			H			H	H		H	H	H	M
CO5	H	H		H						H	H	M	H	H	H	M

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 17: Partnership for Goals

The knowledge of financial reporting provides the holistic knowledge about the goals of partnership business.

COD 1124	FUNDAMENTALS OF BUSINESS	L	T	P	C
SDG :12	ECONOMICS	2	1	0	3

COURSE OBJECTIVES:

The Objectives of this course are :

COB1: To acquaint the learners with fundamental economic theories.

COB2: To impart the theoretical knowledge of demand and supply pricing which helps in demand forecasting

COB3: Learners will familiarize with the theory of production and cost concept so as to maximize the profit.

COB4: To acquaint the learners with the characteristics of different markets.

COB5: To familiarize with applications of business cycle functioning.

MODULE I	BASIC CONCEPTS	7
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Meaning, Nature and Scope of Business Economics, Basic Problems of an Economy and Application of Economic Theories in Decision Making, Steps in Decision Making

MODULE II	THEORY OF DEMAND AND SUPPLY	12
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Theory of Demand and supply The elasticity of demand: Concept, kinds, price, cross, income and advertising elasticity of demand, Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand.

Demand forecasting: Meaning, Need, Importance, Methods of demand forecasting; Cardinal Utility Analysis: Diminishing Marginal utility and Equi-marginal Utility; Ordinal utility analysis of consumer Behaviour: budget line and indifference curve, consumer equilibrium.

MODULE III	PRODUCTION FUNCTION AND COST	10
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Production Function: Concept Definition, Types of products, Law of variable proportions, Assumptions, Limitations and Significance. Isoquant curves, Definition, General properties of isoquant curves, economic region of production, Isocost lines, returns to scale.

Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost.

MODULE IV PRICING AND MARKET CONDITIONS 8

Theory of pricing: cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Concept of Market, classification of market-perfect competition, monopoly, monopolistic competition and oligopoly. price determination and equilibrium of firm in different market situations; Factor pricing.

MODULE V BUSINESS CYCLE 8

National Income and its measurement, Gross National Product, Net National Product, Net National Income. Business Cycle phases and causes; Inflation and Deflation causes and remedial action; Consumption, Income, Savings and investment.

L – 30; T – 15; TOTAL HOURS– 45

Practical Exercises:

The learners are required to:

1. Apply concept of demand analysis in real life;
2. Study various effects in changes in demand and supply in consumption;
3. Visit local markets and classify firms into various markets;
4. Visit any industrial unit and study its production process;
5. Prepare a production schedule for a hypothetical product under and particular condition of demand supply;
6. Visit any industrial unit and classify its cost into fixed and variable costs;
7. Analyse the effects of changes in demand and supply on pricing policies.

TEXT BOOK:

1. Ahuja, H. L., 'Theory of Micro Economics', Sultan Chand Publishing House, New Delhi, 2019

REFERENCES:

1. Koutsoyannis, A. 'Modern Microeconomics', Palgrave Macmillan, London, 1975
2. Chaturvedi, D. D., & Gupta, S. L., 'Business Economics Theory & Applications', International Book House Pvt. Ltd, New Delhi, 2010
3. Adhikari, M. 'Business Economics', Excel Books, New Delhi, 2000
4. Kennedy, M. J. 'Micro Economics', Himalaya Publishing House, Mumbai 2010
5. Seth, M. L., 'Micro Economics' Lakshmi Narain Agarwal Educational Publishers, Agra, 2017
6. Relevant study material of ICAI: www.icai.org.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to:

CO1: Examine how different economic systems function and evaluate implications of various economic decisions;

CO2: Examine how consumers try to maximize their satisfaction by spending on different goods;

CO3: Analyse the relationship between inputs used in production and the resulting outputs and costs;

CO4: Analyse and interpret market mechanism and behaviour of firms and response of firms to different market situations;

CO5: Examine various facets of pricing under different market situations.

Board of Studies (BoS):

15th BoS of the Department of Commerce
held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	H	M							H				H		H	
CO2	H	M							M				H		M	
CO3	M	M							M				M		M	
CO4	M	M							M				M			
CO5	H	M							H				H			

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 12: Responsible Consumption and Production

By understanding the environmental & social impacts of products and services, learners will ensure sustainable consumption and production.

COD 1103	ENVIRONMENTAL STUDIES	L	T	P	C
SDG: 6		3	1	0	4

COURSE OBJECTIVES:

The objective of this course are:

COB1: To train learners to cater to the need for ecological citizenship through developing a strong foundation on the critical linkages between ecology-society-economy.

COB2: To make the learners explore various projects and initiatives with respect to conserving bio-diversity.

COB3: To make the learners Construe significance of carbon footprints.

COB4: To make the learners express the environmental issues and their possible repercussions on the earth.

COB5: To make the learners recapitulate the green strategies adopted by businesses to preserve the environment.

MODULE I INTRODUCTION 12

Environmental Studies: Meaning, Nature, Scope, Importance and Limitations; Ecosystems; Biodiversity and Natural Systems; Natural Cycles and flows—material and energy; Levels of biological diversity: genetic, species and ecosystem diversity; Biogeography Zones of India; Biodiversity patterns and global biodiversity hotspots. Salient Features: Wildlife (Protection) Act, 1972; Water (Prevention and control of pollution) Act, 1974; Forest (Conservation) Act, 1980; Air (Prevention and control of pollution) Act, 1981; Environmental Protection Act, 1986.

MODULE II ENVIRONMENTAL CONCERNS 12

Human Systems and Human impact on natural systems, Climate Change, Air Issues: Ozone Depletion, Smog, Water issues: Water quality/access, Pollution, Land Use Changes, Soil degradation, Waste: Quantity generated, Treatment, ex: landfills v. incinerators, E-waste. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions.

MODULE III MEASUREMENT AND REPORTING 12

ISO Standard 14001: Environmental Management System; Life Cycle Assessment; Environmental Product Declaration; Carbon Foot printing and Ecological Handprints; Environmental Impact Analysis, Environmental Impact Assessment in India: procedure & practices.

MODULE IV ECONOMIC CONCEPT OF COST AND REVENUE 12

Concept and Evolution of Green Business; Drivers and Motivations; Model of Corporate Greening; Green Business Strategies; Planning and Policy Initiatives for Green Business; Capturing Green Consumers; Preparing for the future. Green Tax Incentives and Rebates (to Green Projects and Companies). Green Reporting. National Green Tribunal: Structure, composition and functions.

MODULE V EMERGING TRENDS 12

Environmental Accounting: Concept, Significance, and Types. Environmental Economics, KYOTO Protocol: Aim, Vision, and Functioning; Carbon Trading; Green HRM, Green Marketing, Green Finance. Environmental Ethics. Corporate Environmental Responsibility, Green Entrepreneurship.

L – 45; T – 15; TOTAL HOURS– 60

Practical Exercises:

The learners are required to:

1. Setup an Eco-Club in their Institution; organize at least five activities under the club during the semester which would contribute towards environmental protection and sustainability;
2. Identify an area and write a report highlighting its biodiversity. Also, propose actions that would improve its biodiversity;
3. Participate in simulation exercise highlighting the present environmental issues and their possible repercussions on the planet in the next few decades;
4. Identify an organisation involved in the work of ecosystem restoration (like river rejuvenation, etc.). Prepare a report on its projects and achievements;
5. Calculate individual Carbon Footprints and prepare a report depicting the ways to reduce the same;
6. Identify, interpret, and analyse the various green business strategies adopted by companies and prepare a report on your learning from the same;
7. Analyse the case study entitled “Energize Employees with Green Strategy” (Winston, 2009), and prepare a report on your learning from the same;
8. Analyse green reporting initiatives taken by a company of your

choice;

9. Identify a firm using Green Marketing to sell its product.
10. Analyse its strategy and present a report on your key learning from the same.

TEXT BOOKS:

1. Worthington, I. (2013). Greening Business: Research, Theory, and Practice. United Kingdom: OUP Oxford.
2. Winston, A., Esty, D. C. (2009). Green to Gold: How Smart Companies Use Environmental Strategy to Innovate, Create Value, and Build Competitive Advantage. United Kingdom: Wiley.
3. Green Business: Concepts, Methodologies, Tools, and Applications. (2019). United States: IGI Global.
4. Erach Bharucha for UGC, Environmental Studies, http://www.jaduniv.edu.in/upload_files/application_form/1549023003-1.pdf
5. Karpagam, M., Jaikumar, G. (2010). Green Management: Theory & Applications. India: Ane Books Pvt Ltd.
6. Environmental Science. (2016). Botswana: Galgotia Publications.

REFERENCES:

1. Basu, M., & Xavier, S. 'Fundamentals of Environmental Studies' Cambridge University Press, Cambridge, 2016
2. Basu, R. N. 'Environment' University of Calcutta, 2000
3. CSE India. (ND). Understanding EIA.
4. Winston, A. 'Energize Employees with Green Strategy' Harvard Business School Publishing, 2009
5. Enger, E., & Smith, B. 'Environmental Science: A Study of Interrelationships', McGraw Hill Higher Education, 2010
6. Kumar, S., & Kumar, B. S. 'Green Business Management' Thakur Publishing Pvt. Ltd., Hyderabad, 2016.

COURSE OUTCOMES:

On successful completion of this course learners will be able to

CO1: Demonstrate skills in organizing projects for environmental protection and sustainability;

CO2: Analyse various projects and initiatives with respect to ecosystem restoration;

CO3: Interpret significance of carbon footprints;

CO4: Describe the environmental issues and their possible repercussions

on the plant in the next few decades;

CO5: Summarize the green strategies and policies adopted by various business entities to preserve the environment.

Board of Studies (BoS):

Academic Council:

15th BoS of the Department of Commerce
held on 24.6.2021

17th AC held on 15.07.2021

	P O1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO1 2	PSO 1	PSO 2	PSO 3	PSO 4
CO1			M	M				H	H							
CO2			M	M				H	H							
CO3								H	H							
CO4			H	H				H	H						L	L
CO5			H	H				H	H						L	L

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 6: Clean water and sanitation.

Sustainable management of water resources and access to safe water and sanitation are essential for unlocking economic growth and productivity, and provide significant leverage for existing investments in health and education.

COD 1104	BUSINESS INTELLIGENCE USING EXCEL AND ACCESS	L	T	P	C
SDG: 4,9		0	0	4	2

COURSE OBJECTIVES:

The objective of this course are:

COB1: To enable to learner to implement the excel formula in their personal and business affairs.

COB2: To enable the learner to present the data in chart and graph.

COB3: To equip the learner with the data analysis tools and technique.

COB4: To illustrate database management system and its use, normalization of Database and role to table in DBMS,

COB5: To enable the learner to describe and use query, form, and report in DBMS

MODULE I WORKING WITH FORMULAS AND FUNCTIONS 12

Understanding Formula Basics: Introducing Formula and Functions, Working with Dates and Times, Creating Formula that Count and Sum, Creating Formula that Look Up Values, Creating Formulas for financial applications: Present Value, Future Value, Payment, Interest Rate, Period, Term.

MODULE II CREATING CHART AND GRAPH 12

Creating Chart and Graph: Introduction, Working with Chart, Understanding Chart Type, Chart Customization, Visualizing Data Using Conditional Formatting.

MODULE III ANALYSING DATA WITH EXCEL 12

Analysing Data With Excel: Introduction of Pivot table; Analyzing Data with Pivot Table: Working with Non-Numeric Data, Grouping Pivot Table Items, Creating Frequency Distribution, Creating Calculated Field or calculated item, Creating Pivot Chart, Producing a Report with Pivot Table.

MODULE IV INTRODUCTION TO DATABASE AND TABLE IN ACCESS 12

Introduction to Data Base: Database, Table, Record and Fields Values, Concept of Relational Database; Access Database Objects and Views: Ribbon, Datasheets, Queries, Data-entry and display forms, Reports, Creating Access Table: Table design and process, Using the Design ribbon tab, Working with fields, Creating contacts table. Understanding the Lookup Property window, Primary Key, Indexing Access Table, printing a Table Design; Designing Normalise

Database: First normal form, Second Normal form, Third Normal Form; Table Relationship and Integrity Rule.

MODULE V INTRODUCTION TO QUERY, FORM AND REPORT IN ACCESS 12

Selecting Data with Queries: About the Query, Types of Queries; Creating Query: Using Query Window, Using Query Design window and ribbon, Selecting Fields, Providing an alias for the field name, Introduction of forms in Access, Preparation of Access Report.

P- 60; TOTAL HOURS-60

TEXT BOOK:

- 1 Michael Alexander, Richard Kusleika, 'Access 2019 Bible', Wiley, USA, 2018
- 2 John Walkenbach, 'Access 2016 Bible', Wiley, USA, 2015

REFERENCES:

- 1 Lokesh Lalwani, 'Excel 2019 All-in-One', BPB Publications; 1st edition (1 January 2019), India
- 2 Joan Preppernau, M. Lambert, Steve Lambert, 'Microsoft Press US'; 1st edition, USA, 2007
- 3 "Access video training - Access - support.microsoft.com." <https://support.microsoft.com/en-us/office/access-video-training-a5ffb1ef-4cc4-4d79-a862-e2dda6ef38e6>.
- 4 "Excel video training - Office Support - support.microsoft.com." <https://support.microsoft.com/en-us/office/excel-video-training-9bc05390-e94c-46af-a5b3-d7c22f6990bb>.

COURSE OUTCOMES:

On successful completion of this course students will be able to

CO1: Use excel formula in their personal and business affairs

CO2: Demonstrate the data in chart and graph.

CO3: Utilize the data analysis tools and technique to convert the data into information.

CO4: Discuss and use database management system, normalization of data base and role of table in DBMS

CO5: Prepare the query, form, and report in DBMS.

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1			H		H							H				
CO2			H		M							H				
CO3			M		H							H				
CO4			H		H							H				H
CO5			H		H							H				H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Quality Education

SDG 9: Industry, Innovation and Infrastructure

By developing technical skills, learners will be able to use various ICT tools which lead to productive employment, innovativeness and bring quality to education.

COD 1105	INTRODUCTION TO INDIAN CONSTITUTION	L	T	P	C
SDG: 16		1	0	0	1

COURSE OBJECTIVES:

The objective of this course are;

COB1: To provide the fundamental instructions governing under the constitution of India.

COB2: To provide exposure to fundamental rights & duties of an Indian citizen.

MODULE I INTRODUCTION TO INDIAN CONSTITUTION 7

Meaning of Constitution, Types of Constitution, Difference between Constitutional Law and Constitutionalism, Nature of Constitution of India, Why constitution is needed in a democratic country?, Preamble and the Constitution of India.

MODULE II RIGHTS AND DUTIES 8

Fundamental Rights and their Classification: Right to equality, Right to Freedom, Protection against arrest and detention, Right to Life & Personal Liberty, Right against Exploitation, Right to Religion, Cultural and Educational Rights; Fundamental duties.

Note: Each topic in the above modules will be complemented by open discussion in the class/practice exercises/classroom activities/assignment.

L – 15; TOTAL HOURS–15

REFERENCES:

- 1 Durga Das Basu, 'Shorter Constitution of India', 15th ed. Vol. 1, (A.K. Patnaik (rev.), LexisNexis, Gurgaon, 2018
- 2 The Constitution of India, Government of India, Ministry of Law and Justice (Legislative Department), New Delhi, 2015.
- 3 <https://www.icsi.edu/media/webmodules/CONSTITUTION.pdf>
- 4 Thiruvengadam, A. K., 'The Constitution of India: A Contextual Analysis', Bloomsbury Publishing, United Kingdom, 2017

COURSE OUTCOMES:

On successful completion of this course students are able to

CO1: Describe the meaning of Constitution and the features of Indian Constitution

CO2: Summarize the directive principles and fundamental duties of citizen.

Board of Studies (BoS):

15th BoS of the Department of Commerce
held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	H							H					H	M		
CO2	H							H					H	H		

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 16: Peace, Justice and Strong Institution

By learning the basics of the Indian Constitution, learners will understand the concepts of justice, inclusion and peace and their relation to law, fundamental human right, and also as a basis for empowerment.

SEMESTER – II

COD 1221	BASICS OF COST ACCOUNTING	L	T	P	C
SDG: 17		4	1	0	5

COURSE OBJECTIVES:

The objectives of this course are :

COB1: To enable to understand the theoretical and conceptual framework of cost accounting.

COB2: To acquaint the learners with calculation of material and labour cost.

COB3: To familiarize with the principles of cost accounting for the application of management functions.

COB4: To get practical knowledge on the cost accounting methods & techniques in business context.

COB5: To develop clarity about standard costing and budgeting.

MODULE I INFORMATION FOR MANAGEMENT 15

Sources of data (internal & external) Concept of cost, cost classification based on nature of expenses, function, variability, Cost behavior with use of graphs, Concept of cost objects, cost units & Cost centers.

MODULE II ACCOUNTING FOR COSTS – MATERIAL & LABOUR 15

Accounting for material costs, ordering, receiving & issuing material, methods of valuing purchases and issues (FIFO & Weighted Average methods only), EOQ, Inventory levels, Accounting for labour, direct & indirect cost of labour, remuneration methods (individual & group), labour turnover, overtime & idle time, labour efficiency, capacity & volume ratios.

MODULE III ACCOUNTING FOR COSTS – OVERHEADS 15

Accounting for overheads – allocation of overheads to production & non-production departments – apportion service overheads to production departments , production overhead absorption rates – entries for accounting of material, labour & overhead costs.

MODULE IV METHODS OF COSTING 15

Understanding of applying job & batch costing, Process costing (including joint products & by, products, equivalent production), service costing – understand the differences between absorption & marginal costing.

MODULE V BUDGETING & STANDARD COSTS**15**

Understand the use of budgets and standard costs for planning & control – flexible budgets – Reconciliation budgeted profits with actuals – Meaning & calculation of standard costs – computation of simple variances v/s budgets & standards

L – 60; T – 15; TOTAL HOURS– 75**TEXT BOOKS:**

- 1 Jain S.P. and Narang K.L., Cost Accounting, Kalyani Publishers , 2014.
- 2 ACCA, Management Accounting, Kaplan Publishing, 2020

REFERENCES:

- 1 T.S. Reddy & Y. Hari Prasad Reddy, "Cost Accounting", Margham Publications, 2014.
- 2 N.K. Prasad and V.K.Prasad, 'Cost Accounting', Sultan Chand & Co, New Delhi, 2017.
- 3 Saxena and Vashist , 'Cost Accounting', Sultan Chand and Sons , 2014.

COURSE OUTCOMES:

On successful completion of this course students get

CO1: Describe the different elements of non-production costs – administrative, selling, distribution and finance.

CO2: Calculate the value of closing inventory and material issues using LIFO, FIFO and average methods.

CO3: Explain the different treatment of direct and indirect expenses.

CO4: Prepare cost records and accounts in job and batch costing situations

CO5: Identify situations where fixed or flexible budgetary control would be appropriate.

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	H		H	M						H		M	M	H	H	M
CO2	H	H	H	H						H	H	H	H	H		M
CO3	H	H	H	H						H				H		H
CO4	H	H	H	H						H		M	H	H		H
CO5	H	H	H							H	H		H	H		H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 17: Partnership for Goals

The fundamentals of cost accounting provide knowledge of non-market goods, such as environmental and social assets, in order to allow analyzing the costs and benefits of business and/or policy decisions.

COD 1222	ADVANCED FINANCIAL REPORTING	L	T	P	C
SDG: 17		4	1	0	5

COURSE OBJECTIVES:

COB1: To underpin the knowledge & understanding of various accounting standards and the conceptual framework (based on IFRS and IND AS) that are applicable to corporate entities.

COB2: To acquaint the learner with calculations of single entity financial statements.

COB3: To make students practice the concepts related to group accounts which include parent, subsidiary and associate accounts.

COB4: To facilitate the preparation of consolidated financial statements.

COB5: To enlighten students on the current developments in financial accounting.

MODULE I	APPLICATION OF ACCOUNTING STANDARDS	15
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Standards related to Incomes Taxes , cash flows , Government Grants , effects of changes in foreign exchange rates , investments in associates & joint ventures , leases , financial instruments (excluding hedge accounting & impairment of financial assets) , earnings per share , investment property , non-current assets held for sale and fair value measurement

MODULE II	PREPARATION OF SINGLE ENTITY FINANCIAL STATEMENTS	15
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Preparation of statement of changes to equity and cash flow statements for a single entity , statement of profit or loss and balance sheet with adjustments pertaining to the standards (covered in module 1)

MODULE III	GROUP ACCOUNTS , BASICS	15
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Concept of group – concepts of parent, subsidiary & associate – concept of control of parent over subsidiary – concept of non, controlling interest – basics of consolidation – identify which entity should prepare consolidated financial statements.

MODULE IV	PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS	17
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Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate – computation of fair value

of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition ,computation of group reserves on date of consolidation – fair value adjustments on consolidation , effects of intra-group trading on consolidation , effect of disposal of parent's investment in subsidiary in parent's individual financial statements and in consolidated financial statements.

MODULE V CURRENT DEVELOPMENTS IN FINANCIAL 13 **ACCOUNTING**

Concept of integrated reporting , use of integrated reporting by companies , types of capital used in integrated reporting , principles of integrated reporting.

L – 60; T – 15; TOTAL HOURS– 75

TEXT BOOK:

- 1 ACCA, Financial Reporting, Kaplan Publishing, 2020

REFERENCES:

- 1 Financial Reporting, Becker Educational Development Corp., 2016
- 2 Financial Reporting, BPP Learning Media LTD, 2016
- 3 David Pen drill and Richard Lewis, 'Advanced Financial Accounting', Pearson Education Limited, 7TH Edition, 2003
- 4 Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaedt, Financial Reporting and Analysis, 8th Edition, Pearson Publications, 2007

COURSE OUTCOMES:

At the end of the course students would be able to:

CO1: Apply the provisions of relevant accounting standards in relation to accounting for government grants.

CO2: Prepare an entity's statement of financial position and statement of profit or loss and other comprehensive income in accordance with the structure and content prescribed within IFRS

CO3: Explain the concept of group and non-controlling assets.

CO4: Prepare a consolidated statement of financial position for a simple group (parent and one subsidiary and associate) dealing with pre- and post-acquisition profits, non-controlling interests and consolidated goodwill.

CO5: Describe the concepts of integrated reporting.

Board of Studies (BoS):

15th BoS of the Department of Commerce
held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H			H						H			H	H		H
CO2	H	H	H	H						H	H	H		H		H
CO3	H	H	H	H						H				H		H
CO4	H	H	H	H						H		M	H	H		H
CO5	H	H	H							H	H			H		H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 17: Partnership for Goals

Financial Reporting is mandate within the societal system to ensure transparency and accountability as the basis for better decision-making by companies, investors and other stakeholders, which fulfils the goals of partnership.

COD 1223	FINANCIAL MANAGEMENT - 1	L	T	P	C
SDG: 17		4	1	0	5

COURSE OBJECTIVES:

COB1: To provide learners with the comprehensive understanding of the function of financial management in the context of a business organisation.

COB2: To familiarize the working of financial markets and institutions in different environment.

COB3: To provide the skills related to understand and calculation of working capital management in a firm.

COB4: To facilitate different investment appraisal techniques to the learners.

COB5: To provide the understanding and analysis skills related to special investment decisions.

MODULE I ROLE & PURPOSE OF FINANCE FUNCTION 12

Financial objective of a business organization , shareholder value maximization v/s profit maximization, growth in earning per share, total shareholder return , possible conflict between stakeholder objectives and balancing them, linkage of financial objective with corporate strategy , financial & other objectives of a not-for-profit organization

MODULE II FINANCIAL MANAGEMENT ENVIRONMENT 15

Macroeconomic environment of the business , role & impact of fiscal & monetary policies, interest rate & exchange rate policies , competition policies , nature & role of financial markets such as capital market, money market, currency market , products in capital markets & money markets such as derivatives

MODULE III WORKING CAPITAL MANAGEMENT 18

Elements and composition of working capital , objective of working capital management through balancing of profitability v/s liquidity , cash operating cycle, factors influencing it and computation thereof , management of inventory through EOQ, inventory levels, availing bulk discounts, early payment discounts and Just-In-Time (JIT) techniques , management of receivables through credit policy, early settlement discounts, extending credit period, factoring & invoice discounting , managing accounts payables through bulk discounts, early payment discounts , managing cash using Baumol's model and Millar-Orr model , working capital financing strategies

MODULE IV INVESTMENT APPRAISAL TECHNIQUES**17**

Types of investment projects such as mutually exclusive projects & independent projects - Use of discounted cash flow (DCF) and non-DCF tools for investment appraisal, payback period & discounted payback, Return on Capital Employed (ROCE), Net Present Value (NPV) and Internal rate of Return (IRR), relative merits & demerits of these methods, project risk assessment through sensitivity analysis

MODULE V SPECIAL INVESTMENT DECISIONS**16**

Lease v/s buy decision, replacement cycle decision, use of the equivalent annual cost technique, single period capital rationing including computation of project ranking for divisible & non-divisible projects using techniques of profitability index & Trial & Error method, risk adjusted discount rates

L – 60; T – 15; TOTAL HOURS – 75**TEXT BOOK:**

1. ACCA, Financial Management, Kaplan Publishing, 2020

REFERENCES:

- 1 S N Maheshwari, "Financial Management: Principles and Practice", Sultan Chand, 2019
- 2 Dr. Aswathanarayana.T & Dr. B.G. Satyaprasad, 'Financial Management' Himalyan Publishing House, 2020
- 3 Khan and Jain, 'Financial Management', Tata McGraw Hill, 2018, 8th edition.
- 4 I M Pandey, 'Financial Management', Pearson, 12th edition, 2021.
- 5 Prasanna Chandra, 'Financial Management', Tata McGraw Hill, 2019

COURSE OUTCOMES:

After studying this course students would be able to:

CO1: Explain the nature and purpose of financial management

CO2: Explain how government economic policy interacts with planning and decision-making in business.

CO3: Calculate the level of working capital investment in current assets and discuss the key factors determining working capital cycle.

CO4: Calculate internal rate of return and discuss its usefulness as an investment appraisal method.

CO5: Apply probability analysis to investment projects and discuss the usefulness of probability analysis in assisting investment decisions.

Board of Studies (BoS):

15th BoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	H	M									H	H		M
CO2	H	H	H	H						H	H	H		H	M	H
CO3	H	H	H	H						H			H	H		H
CO4	H	H	H	H						H		M	M	H		H
CO5	H	H	H							H	H		H	H		H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 17: Partnership for Goals

The knowledge of financial management equip the learner with financial skills, which help in mobilizing finance for the Sustainable Development Goals and supporting country implementation.

COD 1224	MANAGEMENT ACCOUNTING - 1	L	T	P	C
SDG : 12		4	1	0	5

COURSE OBJECTIVES:

The objective of this course are:

COB1: To acquaint learners with the alternative approaches of production costing.

COB2: To develop the skills for calculations of different costing methods.

COB3: To facilitate different methods and techniques related to decision making in a company.

COB4: To provide the skills related to pricing decisions.

COB5: To provide the understanding and analysis skills related to risk in business decisions.

MODULE I ADVANCED MANAGEMENT ACCOUNTING TECHNIQUES - 1 15

Activity-based-costing , use of appropriate cost drivers , calculation of costs per driver & per unit , comparing the ABC and traditional absorption costing; Target costing , derive a target cost in manufacturing & service industry , suggest how a target cost gap can be reduced

MODULE II ADVANCED MANAGEMENT ACCOUNTING TECHNIQUES – 2 15

Life cycle costing , costs involved at different stages of life cycle , benefits & application of life cycle costing; Throughput accounting , theory of constraints , calculation & interpretation of Throughput Accounting Ratio (TPAR) , application in a multi-product entity; and environmental accounting , management of environmental costs , accounting for environment costs

MODULE III DECISION MAKING TECHNIQUES 15

Understand & apply the concept of relevant costs , determination of relevance with regard to a contextual decision , opportunity costs , cost-volume-profit (CVP) relationship , calculate & interpret break-even point and margin of safety , estimation of target profit in single & multi-product scenario , resource optimisation in light of limiting factors , single or multiple factors , make or buy decisions

MODULE IV PRICING DECISIONS AND RISK ANALYSIS 15

Factors affecting pricing of product or services , price elasticity of demand , demand equation , calculate optimum selling price with $MR = MC$ equation , pricing strategies such as skimming, penetration, differential, cost-plus pricing

MODULE V RISK ANALYSIS IN BUSINESS DECISIONS**18**

Understand the risk & uncertainty in short term and their impact on business decisions - apply techniques of maximax, maximin and minimax regret , use of expected value technique , decision tree , value of perfect & imperfect information

L – 60; T – 15; TOTAL HOURS–75**TEXT BOOK:**

- 1 ACCA, Management Accounting, Kaplan Publishing, 2020

REFERENCE BOOKS:

1. Jain & Narang. "Cost Accounting", Kalyani Publishers, 2015 Reprint.
2. B S Khanna , S C L Batra , I.M. Pandey & G K Ahuja, "Practical Costing", S. Chand Publishing, 2019
3. M. N. Arora, "Cost Accounting", Vikas Publication House Pvt Ltd., 2021
4. Prof. M.L. Agarwal and Vinoba Bhawe, "Cost and Management Accounting", Sahitya Bhawan, 2021

COURSE OUTCOMES:

After studying this course students would be able to:

CO1: Explain activity based costing (ABC), target costing, life cycle costing and total quality management (TQM) as alternative cost management techniques.

CO2: Calculate & interpretation of Throughput Accounting Ratio (TPAR) – application in a multi-product entity

CO3: Calculate & interpret break-even point and margin of safety.

CO4: Workout optimum selling price with Marginal Costing and Revenue.

CO5: Discuss and evaluate expected value using decision tree analysis.

Board of Studies (BoS):

15thBoS of the Department of Commerce
held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H		H	M						H		M	M	H	H	M
CO2	H	H	H	H						H	H	H	H	H		M
CO3	H	H	H	H						H				H		H
CO4	H	H	H	H						H		M	H	H		H
CO5	H	H	H							H	H		H	H		H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 12: Responsible Consumption and Production

Management accounting can contribute by encouraging integrated reporting that considers stakeholder value, reducing risk through proper corporate governance and supporting the development of products, services and process that contribute to the SDGs.

COD 1225	MACRO ECONOMICS	L	T	P	C
SDG : 12		2	1	0	3

COURSE OBJECTIVES:

The Objectives of this course are :

COB1: To acquaint the learners with the broader framework of economic systems,

COB2: To inculcate the knowledge of functions of macro-economic activities and its implications on economic system.

COB3: To impart the knowledge of economy consumption and its significance.

COB4: To elaborate the role of saving and investment in the economy

COB5: To describe the concepts of business cycle and money value

MODULE I	NATURE AND SCOPE OF MACRO ECONOMICS	8
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Basic concepts, Distinction between Macroeconomics and Microeconomics Macro-Economic Concepts like national income, employment, savings, and investments.

MODULE II	NATIONAL INCOME	8
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National Income: Usefulness and significance; Different Concepts GDP, NNP, GNI, NNI; National Income at market price and constant price. Measurement of National Income in India, Limitations and challenges of National Income. The Keynesian theory of Determination of National Income in two sector model, three sector model, and four sector model.

MODULE III	MACRO-ECONOMIC THEORY	10
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Classical theory of Output and Employment Say's Law of Market, Keynes's criticism of Classical theory, Principle of Effective Demand: Aggregate Demand and Aggregate Supply, Consumption function, Attributes of consumption function, Propensity to consume, Significance of consumption function.

MODULE IV	SAVINGS AND INVESTMENT	9
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Concept of savings, Determinants of savings, saving function Concept of multiplier, Functioning of multiplier, Assumption of multiplier theory, Leakages and shortcomings of multiplier theory, Acceleration principle. Investment ,Investment function, determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment.

MODULE V	BUSINESS CYCLE AND VALUE OF MONEY	10
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Business cycle: Concept, phases, causes and remedies; Inflation: concept, types, determinants, remedial measures; Recessionary trends, its effect on different

sectors of economy and remedial measures; Reflation Concept, characteristics, measures and implications.

Value of Money: Concept, theories- Quantity Theory of Money (Fisher's Transactions approach), Cambridge equation, Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin's Portfolio Balance approach, Criticism. Demonetization- concept and its implications on Economic Development, Monetary Policy, fiscal policy, IS-LM functions.

L – 30; T – 15; TOTAL HOURS– 45

Practical Exercises:

The learners are required to:

1. Prepare a statement of items to be included and excluded while calculating national income;
2. Develop a flow chart of different sectors contribution to national income;
3. Establish relation between investment and consumption function by way of hypothetical data;
4. Prepare a flow chart showing the effect of multiplier function on economy;
5. Prepare a cause and effect statement of changes in interest rate and its effect on saving rate;
6. Prepare a chart indicating impact of inflation on different sectors of economy;
7. Diagrammatically explain effects of recession on savings, development, and employment;
8. Explain effects of demonetization on different sectors through charts.

TEXT BOOK:

1. Chaturvedi, D. D., & Gupta, S. L., 'Business Economics Theory & Applications', International Book House Pvt. Ltd., New Delhi, 2010

REFERENCES:

1. Cohn, S. M. 'Reintroducing Macro Economics: A Critical Approach', Routledge, Abingdon, 2015
2. Dwivedi, D. N. 'Macro Economics', Mc Graw Hill Education, Chennai, 2019
3. Mankiw, N. G. 'Principles of Macroeconomics', Cengage Learning, Boston, 2012
4. Mithani, D. M. 'Macro Economics', Himalaya Publishing House Pvt. Ltd., Mumbai, 2019
5. Muniraju, M., & Podder, K., 'Macro Economics for Business Decisions', Himalaya Publishing House Pvt. Ltd., Mumbai, 2014
6. Jhingan, M. L., 'Macro Economics Theory', Vrinda Publications Pvt. Ltd., Delhi, 2019

7. Samuelson, P. A., & Nordhaus, W. D. 'Macro Economics', McGraw Hill Education, New York, 2015
8. Relevant study material from ICAI Website: <https://www.icaai.org/>

COURSE OUTCOMES:

After the completion of the course, the learners will be able to:

CO1: Explain the basic concepts related to national income, employment, savings, and investments monetary theory, savings and investment function.

CO2: Measure National Income and examine the problems related to measurement of national income in context to India.

CO3: Examine how an economy functions. Evaluate the role of consumption, saving and investment in an economy.

CO4: Evaluate the impact of various economic phenomena like inflation and deflation.

CO5: Explain concepts like business cycle, multiplier, accelerator and demonetization.

Board of Studies (BoS):

15th BoS of the Department of Commerce
held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	M		M					H				H		H	
CO2	H	M		H					M				H		H	
CO3	M	M							M				M		H	
CO4	M	M							M				M			
CO5	H	M							H				H			

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 12: Responsible Consumption and Production

By understanding the environmental & social impacts of products and services, learners will ensure sustainable consumption and production.

COD 1204	PUBLIC SPEAKING AND PRESENTATION SKILLS	L	T	P	C
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SDG: 4		1	0	0	1
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OBJECTIVES:

The objective of this course are;

COB1: Identify the chief attributes of successful speakers and reflect upon it in classroom discussions and activities.

COB2: Motivate and prepare students for spontaneous speaking challenge

MODULE I INTRODUCTION TO PUBLIC SPEAKING	7
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Introduction to Public speaking, Benefits of Public speaking, Elements of Public speaking, Styles of public speaking, Brief overview of the notion on anxiety, fear and strategies to overcome Components of successful speech

MODULE II PRESENTATION SKILLS	8
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Training students with effective listening strategies, Strategies of audience analysis, Three P's of successful speech, Elements of presentation, Designing and delivering of business presentation, Effective visual aid usage for presentation.

Note:

Each topic in the above modules will be complemented by open discussion in the class/practice exercises/classroom activities/assignment.

L – 15; TOTAL HOURS–15

REFERENCES:

1. Arina Nikitina, "Successful Public Speaking" Bookboon.com, https://www.isbtweb.org/fileadmin/user_upload/successful-public-speaking.pdf
2. Jeff Davidson., "The Complete Guide to Public Speaking", John Wiley & Sons, 2003
3. Sellnow, 'Public Speaking: A Process Approach', Deanna Thomason: Wadsworth, 2012
4. Mukesh Chaturvedi, "Business Communication: Concepts, Cases And Application", Pearson Education, 2020

COURSE OUTCOMES:

On successful completion of this course students are able to

CO1: Explain the benefits people get from engaging in public speaking

CO2: Demonstrate traits of a confident public speaker (body language, extra-linguistic features etc.) in their speeches.

Board of Studies (BoS):

15th BoS of the Department of Commerce
held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	M			H	H		M		M	H			H	
CO2							H		H			H				H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Quality Education

By learning the presentation skills, learners will bring quality to education which is essential to build self-esteem and worker empowerment.

SEMESTER III

COD 2122	FINANCIAL MANAGEMENT - 2	L	T	P	C
SDG: 17		4	1	0	5

COURSE OBJECTIVES:

COB1: To provide the students with the comprehensive knowledge of the Business finance, sources of funds and the function of financial management.

COB2: To discuss the concepts related to capital structure theories and cost of capital.

COB3: To acquaint the learner with business valuation through different techniques.

COB4: To facilitate students to analyse the financial risk and the risk management tools.

COB5: To enlighten the students practical knowledge in managing currency and interest rate risk

MODULE I	BUSINESS FINANCE AND SOURCES OF FUNDS	14
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Understand & evaluate various short & long term sources of finance such as equity and debt, methods of raising equity such as rights issue, initial public offer (IPO), sources of Islamic financing such as Murabaha, Musharaka, Mudaraba, Sukuk, Ijara, sources of finance for SME sector including venture capital, crowd funding and angel financing.

MODULE II	CAPITAL STRUCTURE THEORIES AND COST OF CAPITAL	17
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Estimating cost of equity using dividend growth model (DGM), Capital Asset pricing Model (CAPM), concept of systematic & unsystematic risk, estimating cost of debt (irredeemable & redeemable), convertible debt, estimating Weighted Average Cost of Capital (WACC) using book value and market value weightage, capital structure theories including traditional view and Modigliani-Millar view (without & with tax), pecking order theory.

MODULE III	BUSINESS VALUATIONS	14
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Purpose of business valuation, various situations which demand business valuation, models for valuation of equity using dividend model, net asset method, cash flow approach, earning method (using PE ratio), earnings yield method, valuation of debt.

MODULE IV FINANCIAL RISK MANAGEMENT 15

Sources of & factors influencing Foreign currency risks, types of currency risks such as transaction risk, translation risk, & economic risks, causes of currency rate fluctuations including balance of payments, purchasing power parity (PPP), interest rate parity (IRP), Fischer equation, centralised & decentralised treasury function.

MODULE V RISK MANAGEMENT TOOLS – CURRENCY & INTEREST RATE RISKS 15

Tools of managing currency risks such as internal tools (currency of invoice, netting, leading & lagging) and external tools (forwards, futures, options & swaps, money market hedging), Causes of interest rate fluctuations, managing interest rate risks through internal tools (matching and smoothing, asset & liability management, forward rate agreements (FRA).

L – 60; T – 15; TOTAL HOURS–75

TEXT BOOK:

1. ACCA Study Material, Financial Management, Kaplan Publishing, 2021.

REFERENCES:

1. I.M Pandey, "Financial Management", Pearson Education, 12th Edition, India, 2021
2. S N Maheshwari, "Financial Management", Sultan Chand, India, 2013
3. Sudarsana Reddy G, "Financial Management", Himalaya Publishing House Private Limited, India, 2017.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to:

CO1: Describe the sources of business finance with their relative merits and demerits.

CO2: Identify the capital structure theories and cost of capital.

CO3: Classify the concepts of business valuation.

CO4: Examine the concepts of financial risk management

CO5: Explain the tools and techniques of financial risk management in the context of foreign currency risks & interest rate risks

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H			H						H			H	H		H
CO2	H	H	H	H						H	H	H		H		H
CO3	H	H	H	H						H				H		H
CO4	H	H	H	H						H		M	H	H		H
CO5	H	H	H							H	H			H		H

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development.

The knowledge of financial management equip the learner with financial skills, which help in mobilizing finance for the Sustainable Development Goals and supporting country implementation.

COD 2123	INCOME TAX LAW AND PRACTICE	L	T	P	C
SDG: 4		4	1	0	5

COURSE OBJECTIVES:

COB1: To facilitate the understanding of Direct tax in General to the students.

COB2: To make students practice the concepts related to calculation of salaries.

COB3: To acquaint the learners with calculation of Income from house property

COB4: To facilitate the preparation of income from profits and gains of business and profession.

COB5: To make students practice the concepts related to income from capital gains and other sources

MODULE I INTRODUCTION 15

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax, permanent account number (PAN), residential status.

MODULE II SALARIES 17

Computation of income under the heads, Salaries

MODULE III INCOME FROM HOUSE PROPERTY 13

Computation of income under the heads, Income from house property

MODULE IV PROFITS AND GAINS OF BUSINESS OR PROFESSION 15

Computation of income under the heads, Profits and gains of business or profession

MODULE V CAPITAL GAINS & IOS 15

Capital gains, Computation of all kinds of capital gains, exemption of tax on capital gain, Income chargeable under the head Income from other sources

L – 60; T – 15; TOTAL HOURS–75

TEXT BOOK:

1. Singhania, Vinod K. and Monica Singhania, "Taxmann's Students Guide to Income Tax including GST", Taxmann Publications Private Limited, 64th Edition, India, 2021.

REFERENCES:

1. Dr.H.C. Mehrota and Dr.S.P.Goyal, "Income Tax Law and Accounts", Sahitya Bhawan Publications, 62nd Edition, India, 2021.
2. V.P. Gaur and D.B Narand and Puja Gaur, "Income Tax Law and Practice", Kalyani Publications, India, 2021.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to:

CO1: Describe the concepts related to direct tax in general

CO2: Examine the income from salaries

CO3: Illustrate the income from house property

CO4: Explain the concepts related to income from profits and gains from business and profession

CO5: Compute the income related to capital gain and other sources

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	H	H						H			H	H		H
CO2	H	H	H	H						H	H	H		H		H
CO3	H	M	H	H						H				H	H	
CO4	H	H	H	H						H		M	H	H		H
CO5	H	H	H							H	H			H	H	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Promoting and advancing by exploring challenges, opportunities, and innovative higher education.

COD 2124	AUDIT AND ASSURANCE	L	T	P	C
SDG: 4		3	1	0	4

COURSE OBJECTIVES:

COB1: To enable the students to develop the knowledge and skills required to carry out an audit and assurance related framework and regulation

COB2: To acquaint the learners with basic concepts of audit planning and risk assessment

COB3: To facilitate the learners knowledge in internal controls and audit tests

COB4: To equip the students knowledge in audit process and standards of auditing in relation to audit evidence and reporting

COB5: To comprehend the process of internal control testing and audit of specific items

MODULE I	AUDIT FRAMEWORK & REGULATION	11
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Concept of audit & assurance, professional ethics of an auditor, scope of internal & external audit, governance & audit.

MODULE II	AUDIT PLANNING & RISK ASSESSMENT	12
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Obtaining & planning for audit assignments, understanding the entity & its environment, assessing audit risk, fraud risk, interim audit and impact of work performed, audit planning & documentation, audit evidence, documentation, working papers.

MODULE III	INTERNAL CONTROL & AUDIT TESTS	11
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Internal control system assessment, control environment, risk assessment procedures, monitoring of controls, evaluation of internal control system by auditor, test of control, communication on internal controls.

MODULE IV	AUDIT EVIDENCE & REPORTING	13
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Techniques of collecting audit evidence such as inspection, observation, external confirmation, recalculation, analytical procedures, and enquiry, quality & quantity of audit evidence, audit sampling, computer assisted auditing techniques, review procedures including subsequent events, going concern, written representations, auditor's report contents & opinion.

MODULE V	AUDIT OF SPECIFIC ITEMS	13
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Audit of receivables, inventory, payables & accruals, bank & cash, tangible &

intangible assets, share capital & reserves, directors' remuneration, details of audit checks for these items and reporting thereof, use of management representation .

L – 45; T – 15; TOTAL HOURS–60

TEXT BOOK:

- 1 ACCA Study Material, Audit and Assurance, Kaplan Publishing, 2020

REFERENCES:

1. Pankaj Garg., "Auditing and Assurance", Taxmann Publisher, 7th edition, New Delhi, 2021
2. Pankaj Kumar Roy., "Auditing and Assurance", Oxford University Press, India, 2019
3. Sanjib Kumar Basu, "Auditing and Assurance", Pearson Education, India, 2020.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to:

CO1: Explain the concept of audit & assurance and the functions of audit.

CO2: Demonstrate the handling of audit assignments and audit risks.

CO3: Describe the evaluation of internal controls, techniques & audit tests

CO4: Defend the techniques of audit evidence, review and reporting.

CO5: Identify the techniques of performing the audit of specific items.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H			H				H			H	H	M		
CO2	H	M		H									H	M	H	
CO3	M	H						M					M	H		H
CO4	H	H											H	H		
CO5	H	M								H			H	M		

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Promoting and advancing by exploring challenges, opportunities, and innovative higher education.

COD 2103	BUSINESS MATHEMATICS AND	L	T	P	C
SDG: 04	STATISTICS	3	1	0	4

COURSE OBJECTIVES:

COB1: To analyse the applications of Mathematics and Statistical techniques used business decision making.

COB2: To acquire proficiency in calculus in solving real life business problems

COB3: To find the roots of univariate Analysis using different techniques.

COB4: To demonstrate the concepts of limits, continuity and application of bi-variate analysis.

COB5: To develop the use of time series necessary for applications.

MODULE I INTRODUCTION TO BUSINESS MATHEMATICS 12

Matrices: Definition and types; Algebra of matrices; Applications of matrix operations to simple business and economic problems; Calculation of values of determinants up to third order; Finding inverse of a matrix through determinant method; Solution of system of linear equations up to three variables.

Basic Mathematics of Finance: Simple and Compound interest (including continuous compounding); Rates of interest- nominal and effective and their inter-relationships; Compounding and discounting of a sum using different types of rates.

MODULE II DIFFERENTIAL CALCULUS 12

Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limits and continuity of a function; Concept and rules of differentiation; applications of differentiation - elasticity of demand and supply, Maxima and Minima of functions relating to cost, revenue and profit.

MODULE III UNIVARIATE ANALYSIS 12

Measures of Central Tendency: Arithmetic mean, Geometric mean, Harmonic mean- Properties and applications. Median and other Partition values (quartiles, deciles, percentiles), Mode.

Measures of Dispersion: absolute and relative- Range, Quartile deviation, Mean deviation, Standard deviation and their coefficients; Properties of Standard deviation/Variance

MODULE IV BI-VARIATE ANALYSIS 12

Simple and Linear Correlation analysis: Meaning, Measurement (Karl Pearson's co-efficient and Spearman's Rank correlation) and Properties.

Simple and Linear Regression Analysis: Regression equations and estimation; properties of Regression coefficients; Relationship between correlation and regression

MODULE V INDEX NUMBERS & TIME SERIES 12

INDEX NUMBERS: Meaning and uses; Construction of index numbers: Aggregative and average of relatives, simple and weighted; Tests of adequacy of index numbers; Computation and uses of Consumer Price Index (CPI).

TIME SERIES: Components; additive and multiplicative models; Trend analysis, moving averages and method of least squares (linear trend).

L – 45; T – 15; TOTAL HOURS– 60

Practical Exercises:

The learners are required to:

1. Take the business case and assess how the use of matrices help in deciding about competing alternatives both under constrained and unconstrained situations;
2. Take the case of a business problem and identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation;
3. Gather information about various deposit and loan schemes of banks and other financing institutions to find out interest rate differential, and compounded value;
4. Use commonly used statistical packages to apply various statistical tools to a data set available through secondary sources;
5. Make use of computer aided software packages and prepare the practical graphical presentation of correlation and regression analysis, frequency charts etc.

TEXT BOOK:

1. Bhardwaj, R. S. "Business Mathematics and Statistics", Scholar Tech Press, New Delhi, 2019

REFERENCES:

1. Richard, I. L., Masood, H. S., David, S. R., & Rastogi, S. "Statistics for Management", Pearson Education, New Jersey, 2017

2. Thukral, J. K. "Business Mathematics and Statistics", Maximax Publications, New Delhi, 2017
3. Vohra, N. D. "Business Mathematics and Statistics", New Delhi, Tata McGraw Hill Education India, 2014.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to:

CO1: Acquire proficiency in using different mathematical tools in solving real life economic problems

CO2: Attain proficiency in using(matrices, calculus and mathematics of finance) in solving real life business problems

CO3: Develop an understanding of the various averages and measures of dispersion to describe statistical data

CO4: Illustrate the relationship between two variables through correlation and regression

CO5: Analyze the trends and tendencies over a period of time through time series analysis

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H								H			H	H
CO2	H	H	H	M								M			H	H
CO3	M	M	M	M								M			M	H
CO4	M	M	M	M								M			M	M
CO5	M	M	M	M								M			M	M

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG: 04 - Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

The course aims to familiarize students with the applications of Mathematics and Statistical techniques in business decision making. This course enables the learners to achieve numeracy literacy which is considered an important part for their holistic development.

COD 2125	BUSINESS COMMUNICATION	L	T	P	C
SDG: 4, 8 , 17		1	1	0	2

COURSE OBJECTIVES:

The objective of this course are:

COB1: To discuss the importance of verbal and nonverbal communication

COB2: To impart knowledge on drafting of business letters and correspondence

COB3: Highlight the different types of report writing

COB4: Discuss business vocabulary and understand varied ways/methods to present the ideas.

COB5: To inculcate the knowledge of digital tools in business communication

MODULE I INTRODUCTION TO COMMUNICATION 8

Nature, process and importance of communication; Types of communication (verbal & Non-verbal): Written Communication, Oral Communication; Communication Process; Features of effective communication; Communication barriers: linguistic, psychology, interpersonal, cultural, physical and Organizational; Group Discussion: Initiating a discussion, sharing opinions and views, polite ways of agreeing and disagreeing voicing agreements and disagreements, closing a discussion; Interpersonal Communication, Decision Making and Leadership Skills, Negotiation Skills.

MODULE II BUSINESS CORRESPONDENCE 6

Letter writing; Notices; Sales letter; Claims and adjustment letter; Notices; social correspondence, Meeting Agenda; Minutes; Memorandum; Office memo; Minutes of meeting. Job application writing; Resume writing.

MODULE III REPORT WRITING 6

Types of reports; Report formats; Types of report writing; Process of report writing; Use of pictures, charts, and tables in the report; Citation styles and rules.

MODULE IV BUSINESS LANGUAGE AND PRESENTATION 5

Introduction to Business language, Importance of Business language; Business vocabulary; Oral presentation: importance, characteristics, and plan; Power point presentation: style, visual aids.

**MODULE V TECHNOLOGY AND BUSINESS
COMMUNICATION****5**

Role, effects and advantages of technology in business communication; E-mail, text messaging, instant messaging and modern technologies like video conferencing, social networking; Strategic importance of e-communication.

Practical Exercises:

The learners are required to:

1. Interview employees of some Organisation to find out communication issues and challenges.
2. Make a vocabulary of various terms used in business documentation.
3. Collect some samples of business correspondence and documentations and find out their effectiveness.

L – 15; T – 15; TOTAL HOURS – 30

TEXT BOOKS:

1. Lesikar, R. V., & Fiatley, M. E. "Business Communication Skills for the Internet Generation", New York, Tata McGraw Hill Education, 2008
2. Herta, M., Herbert, H., & Jane, T. "Effective Business Communication", New York, Tata McGraw Hill Education, 2017
3. Bovee, C., & Thill, J. "Business Communication Essentials: A Skills-Based Approach", 7th Edition, New York, Pearson Education, 2016
4. Dr C.S.G. Krishnamacharyulu, "Business Communication", Himalaya Publishing House Pvt. Ltd, 2016.

REFERENCES:

1. Guffey, M. E., & Seefer, C. M., "Business Communication", Boston, Cengage Learning, 2014
2. Lowe, S., & Pile, L. "Business English Language Practice: Grammar and Vocabulary", Delta Publishing, 2008
3. Rani, D. S. "Business Communication and Soft Skills Laboratory Manual", New Delhi, Pearson Education, 2012
4. Taylor, S. "Communication for Business: A Practical Approach", 4th Edition, Canada, Pearson Education, 2005
5. Young, D. J. "Foundations of Business Communication: An integrative Approach", New York, Tata McGraw Hill Education, 2006

COURSE OUTCOMES:

After completion of the course, learners will be able to:

CO1: Describe the forms of communication, communication barriers.

CO2:Classify a variety of business correspondence and respond appropriately;

CO3:Communicate in writing for various commercial purposes;

CO4:Use appropriate grammatical constructions and vocabulary to communicate effectively;

CO5:Use business language and presentation skills

Board of Studies (BoS) :

16th BoS of Department of Commerce held on
11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1				H	H	H	H		M			H	H		H	M
CO2				H	H	H	H		M			H	H		H	M
CO3				H	H	H	H		M			H	H		H	M
CO4				H	H	H	H		M			H	H		H	M
CO5				H	H	H	H		M			H	H		H	M

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development.

The business communication develops the students' abilities to understand how companies networked and hyper connected digital-age workplace, which in turn promote the inclusive quality, decent work place and strengthen the global partnership for sustainable development.

SEMESTER IV

COD 2221	INDIRECT TAXATION AND GST	L	T	P	C
SDG: 4		3	1	0	4

COURSE OBJECTIVES:

COB1: To gain knowledge on constitutional framework of indirect taxation and GST

COB2: To acquaint the learner with the need and challenges of GST

COB3: Learners will familiarize with the provisions of CGST

COB4: To facilitate the students to learn IGST provisions

COB5: To impart the theoretical knowledge of customs duty and procedures of import & export.

MODULE I INTRODUCTION 13

Constitutional scheme of indirect taxation in India before GST, historical evolution of indirect taxation in post-independence India till GST, international perspectives on GST /VAT, need for GST in India, design of Indian GST act, GST legislation, GST: impact on Indian economy, challenges & future ahead

MODULE II CGST: INTRODUCTION 11

Commencement, Definition, Composition, Rules, Registration, Determination of Value of Supply, CGST: Input Tax Credit- Tax Invoice, Credit & Debit Notes.

MODULE III PAYMENT OF GST 12

Accounts and Records- Returns, Time of GST Payment, How to make payment, Challan Generation & CPIN, TDS & TCS, Self-Examination Questions.

MODULE IV IGST: RULES 12

Refund, Assessment & Audit, Appeals & Revisions, IGST, Provisions, Compensation Cess Act, Provisions.

MODULE V OVERVIEW OF CUSTOMS LAW & PROCEDURES 12

Basic concepts, charge of duty, types of customs duty, valuation of customs duty, Procedures in customs law : import procedure, export procedure.

L – 45; T – 15; TOTAL HOURS – 60

TEXT BOOK:

1. Mehrotra.H.C and Agarwal.V.P., "Goods and Services Tax GST",

Sahitya Bhawan Publications, 4th edition, India, 2020.

REFERENCES:

1. Taxmann, "GST Acts", Taxmann Publications, 5th Edition, India, 2021.
2. Bansal.K.M, "GST and Customs Laws", Taxmann Publications, India, 2021.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to:

CO1: Explain the conceptual framework of GST

CO2: Describe the concept of CGST and its rules

CO3: Prepare and maintain accounts and records related to GST payments

CO4: Identify the provisions and rules of IGST in practical

CO5: Examine the types of customs duty and its procedures

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H			M								H		H	
CO2	H	H	H		H	H							H	H		M
CO3	H	H						M						H		M
CO4	H	M	H											H		
CO5	H	H								H					H	

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Promoting and advancing by exploring challenges, opportunities, and innovative higher education.

COD 2222	ADVANCE FINANCIAL	L	T	P	C
SDG: 17	MANAGEMENT - 1	4	1	0	5

COURSE OBJECTIVES:

COB1:To enable the students to develop the knowledge and skills related to organizational performance and financial risks

COB2:Learners will gain knowledge International Financial Institutions and Markets

COB3:To make the students to develop the knowledge on international corporate finance

COB4:Learners will familiarize with concepts on mergers and acquisitions

COB5:To acquaint the learners with knowledge in business reorganization and technicalities of financial reconstructions.

MODULE I ROLE OF SENIOR FINANCIAL ADVISOR 16

Organizational Goals, Management of Financial Resources, Assessment of Organizational Performance and Financial Risk, Framework for Risk Management, Capital Investment Monitoring, Advising Board of Directors, Best Practice in Financial Management, Inter-connectedness of Functional Areas, Resolution of Stakeholder Conflicts, Ethical Framework, Ethical Financial Policy for Financial Management, Sustainability and Environment Issues - Integrated Reporting and Governance.

MODULE II FINANCE IN MULTI-NATIONAL ORGANISATION 15

Theory and Practice of Free Trade, Role of International Financial Institutions and Markets and their Impact, New Developments in Macroeconomic Environment, Financial Planning Framework for a Multinational Organization, Dividend Policies, Transfer Pricing of Goods and Services across International Borders.

MODULE III INTERNATIONAL CORPORATE FINANCE 14

Sources of international finance, Euro bonds, Euro Dollar & Foreign currency bond markets, concept of Islamic financing & products thereof such as Murabaha, Mudaraba, Musharaka, Ijara and Sukuk bonds, role of IMF and WTO.

MODULE IV MERGERS & ACQUISITIONS 15

Use of Mergers and Acquisitions for Corporate Expansion, Evaluation of

Acquisition Proposals, Developing an Acquisition Strategy, Choosing Appropriate Target, Creating Synergies, Reasons for Failure, Reverse Takeovers, Global Regulatory Framework, Key Aspects of Takeover Regulation, Defensive Tactics for Hostile Takeover.

MODULE V BUSINESS REORGANISATION & FINANCIAL RECONSTRUCTION 15

Business Re-Organization, Meaning and Types, Divestments, Demergers and Spin-Offs, Management Buy-Outs and Buy-Ins, Firm Value, Reconstruction Schemes, Types of Financial Reconstruction, Financial Reconstruction and Firm Value, Leveraged Buy-Outs, Market Response to Financial Reconstruction.

L – 60; T – 15; TOTAL HOURS– 75

TEXT BOOK:

1. ACCA Study Material, Kaplan Publishing, 2020

REFERENCES:

1. Rustagi R P, "Fundamentals of Financial Management – With Excel Applications", Taxmann Publishers, 15th Edition, India, 2020
2. Jonathan Berk and Peter DeMarzo, "Financial Management", Pearson Education, India, 2018.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to:

CO1: Identify the organizational goals and asses the organizational performance

CO2: Explain the role of International Financial Institutions and Markets and their Impact

CO3: Describe the concepts related to international corporate finance.

CO4: Interpret the Financial evaluation of mergers & acquisitions for the stakeholders, particularly the shareholders.

CO5: Define the Financial evaluation of business reorganization and financial reconstruction.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	H							H			H	H		H
CO2	H	H	H										H	H	H	
CO3	H	H	H										H			
CO4	H	H	M										H			
CO5	H	H	H							H			M		H	H

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development.

The knowledge of financial management equip the learner with financial skills, which help in mobilizing finance for the Sustainable Development Goals and supporting country implementation.

COD 2223	MANAGEMENT ACCOUNTING - 2	L	T	P	C
SDG: 12		4	1	0	5

COURSE OBJECTIVES:

COB1: To enable the students to develop the knowledge and skills in budgetary systems in organisation

COB2: To familiarize with tools for the preparation of accounts related to standard costing - variance analysis

COB3: To identify financial and non-financial performance indicators in organizations

COB4: Learners will identify and financial and non-financial performance indicators in organizations

COB5: To develop the knowledge in external considerations in performance management.

MODULE I	ADVANCED BUDGETARY CONTROL AND STANDARD COSTING	16
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Budgetary systems in an organisation such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets, preparation of flexed budgets, beyond budgeting model, employee participation in budgetary system, quantitative analysis using high-low method, applying learning curve model.

MODULE II	STANDARD COSTING – VARIANCE ANALYSIS	14
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Advanced variance analysis with the help of material mix & yield variances, sales mix & quantity variances, planning & operational variances, performance analysis with variances, assigning the variances to the managers.

MODULE III	PERFORMANCE ANALYSIS	16
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Understand & apply financial & non-financial performance indicators (KPIs), using Norton's Balanced Scorecard model and Fitzgerald & Moon's Building Block model for performance measurement, using Value-for-money approach for not-for-profit organisations, economy, efficiency & effectiveness approach.

MODULE IV	DIVISIONAL PERFORMANCE	15
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Mechanism for evaluating the performance of a business division and the divisional managers, tools such as Return on Investment (ROI), Residual

Income (RI), impact of transfer pricing on divisional performance, methods of setting transfer prices.

MODULE V BEHAVIOURAL CONSIDERATIONS 14

Need to factor external considerations in performance management such as environment, market conditions and stakeholder impact, illustrate how behavioural aspects affect the performance of an organisation

L – 60; T – 15; TOTAL HOURS–75

TEXT BOOK:

1. ACCA Study Material, Kaplan Publishing, 2020

REFERENCES:

2. M.Y.KhanAnd P.K Jain, "Management Accounting Text, Problems and Cases", McGraw Hill Education, 7th Edition, India, 2017.
3. Horngren, Sundem, Schatzberg and Burgstahler, "Introduction to Management Accounting", Pearson Education, 16th Edition, India, 2013.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to:

CO1: Illustrate the budgetary systems in an organisation

CO2: Apply financial and non-financial performance indicators in organizations

CO3: Explain financial and non-financial performance indicators in organizations

CO4: Classify financial and non-financial performance indicators in organizations

CO5: Describe the external considerations in performance management

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H			H						H			H	H		H
CO2	H	H	H	H						H	H	H		H		H
CO3	H	H	H	H						H				H		H
CO4	H	H	H	H						H		M	H	H		H
CO5	H	H	H							H	H			H		H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 12: Ensure sustainable consumption and production patterns

Management accounting can contribute by encouraging integrated reporting that considers stakeholder value, reducing risk through proper corporate governance and supporting the development of products, services and process that contribute to the SDGs.

COD 2224	BUSINESS STRATEGY AND	L	T	P	C
SDG: 8 , 17	ANALYSIS -1	3	1	0	4

COURSE OBJECTIVES:

COB1: To impart the learner's knowledge in the business strategies and their impact on business performance.

COB2: To identify the internal competencies, capabilities and resources in the business strategy.

COB3: To equip students in various tools & techniques for assessing strategic position, develop strategic choices and implement the chosen strategy through change management.

COB4: To facilitate the implementation of strategic action plan

COB5: To develop the learner's knowledge in the use of technology in developing strategic alternatives in the business.

MODULE I CONCEPTS OF STRATEGY 12

Understand & explain the fundamental nature of strategy & strategic decisions in different types of organisation, use of the Johnson, Scholes and Whittington (JSW) model, strategic position, strategic choices and strategy action, use of models such as PESTEL, Porter's Diamond in assessing environmental impact, Assessing competitive position using models like Porter's five forces and Porter's value chain.

MODULE II INTERNAL COMPETENCIES, CAPABILITIES 11 **& RESOURCES**

Identify organisation's capabilities and competencies in light of the strategic position, assessment of these for sustaining competitive position, use of SWOT model to assess organisation's abilities to assess its capabilities.

MODULE III STRATEGIC CHOICES 13

Evaluate the suitability, feasibility & acceptability of different strategic choices, pros & cons of strategic choices for product/market diversification in a globalised environment, pricing strategies including the 7-P model and its impact on competitive position, managing the organisation's portfolio & strategies related thereto using the Boston Consulting Group (BCG) matrix, use of Ansoff's matrix for developing generic strategies, evaluate different choices such as mergers, acquisitions, alliances, joint ventures and franchises.

MODULE IV STRATEGIC ACTION 12

Implementing strategic plan, aspects of the change management process, challenges of change management, organising & enabling success, business change life-cycle, Harmon's process-strategy matrix, improving processes in organisation.

MODULE V USE OF TECHNOLOGY IN DEVELOPING STRATEGICALTERNATIVES 12

Use of mobile & cloud technology with their benefits & risks, cloud v/s owned hardware & software, use of big data & data analytics for strategy development, use of data analytics for decisions regarding product development, marketing & pricing, explain the value chain of E-business, IT systems security & control.

L – 45; T – 15; TOTAL HOURS–60

TEXT BOOK:

1. ACCA Study Material, Kaplan Publishing, 2021.

REFERENCES:

1. Azharkazmi, "Strategic Management", McGraw Hill, 5th Edition, India, 2020
2. Dr.P.Subba Rao, "Business Policy and Strategic Management", Himalaya Publishing House, India, 2011

COURSE OUTCOMES:

After the completion of the course, the learners will be able:

CO1: Explains the concepts of strategy and current strategic position of an entity.

CO2: Evaluate the current strategic position of an entity in the context of external environment, competition with regard to the organisational capabilities, competencies & resources

CO3: Identify the strategic choices in the context of existing strategic position and the strategic objectives of different types of organisation.

CO4: Discuss the concepts related to the implementation of strategic plan.

CO5: Use of information technology & data analytics to critically investigate into factors affecting the value chain

Board of Studies (BoS) :

16th BoS of Department of Commerce
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Academic Council:

18th AC held on 24.02.2022

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CO1	H	H	M						H			H	H	M		
CO2	H	H	M	H									H		H	
CO3	M	H	H										M	H		H
CO4	H	H	H										H			
CO5	H	M	M							H			H	M		

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development

To ensure transparency and accountability as the basis for better decision-making by companies, investors and other stakeholders, which promotes the economic growth

SEMESTER V

COD 3121	CORPORATE REPORTING - 1	L	T	P	C
SDG: 17		4	1	0	5

COURSE OBJECTIVES:

COB1: Learner will gain knowledge in ethical and professional in financial reporting

COB2: To gain the knowledge in measuring the different bases of taxes

COB3: To interpret the financial statements and also and measure financial and non-financial performance

COB4: To identify the issues in financial reporting.

COB5: To discuss the concepts related to the first time adoption of IFRS/Ind AS.

MODULE I PROFESSIONAL BEHAVIOUR & COMPLIANCE 16

Ethical & professional issues in financial reporting, relevance & importance of ethical & professional issues while complying with accounting standards, potential ethical implications of professional & management decisions in preparation of corporate reports, consequences of not upholding ethical principles, implications of related party relationships in preparing corporate reports.

MODULE II REPORTING OF FINANCIAL PERFORMANCE 15

Recognition of revenue for goods & services, contracts, sale with right of return, agency, warranties, Non-current tangible & intangible assets recognition & derecognition, measurement bases, income taxes including deferred taxes – provisions & contingencies, share based payments, fair value measurement.

MODULE III INTERPRETATION OF FINANCIAL STATEMENTS 14

Analysis & interpretation of financial information and measurement of performance, financial & non-financial performance measures, concept of integrated reporting including objectives, concepts, guiding principles and contents thereof, performance of operating segments.

MODULE IV CHANGES IN ACCOUNTING REGULATIONS 15

Current issues in financial reporting including criticisms on accounting standards – accounting implications of first time adoption of new accounting standards – potential implications of the relevant exposure drafts issued.

MODULE V FIRST TIME ADOPTION OF IFRS/IND AS 15

Concept of transition date for 1st time adoption, selection of accounting policies, process of 1st time adoption and its impact of financial performance & financial position of the business, reconciliations & disclosures for the 1st time adoption.

L – 60; T – 15; TOTAL HOURS – 75

TEXT BOOK:

1. ACCA Study Material, Kaplan Publishing, 2021.

REFERENCES:

1. ACCA Approved Practice and Revision Kit, "Strategic Business Reporting", BPP Learning Media, India, 2021.
2. Andrew Higson, "Corporate Financial Reporting Theory and Practice", Sage Publications Limited, 1st Edition, India, 2002.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to

CO1:Analyze the ethical & professional issues in financial reporting

CO2:Classify the different bases of measuring taxes

CO3: Interpret financial performance for different stakeholders.

CO4:Assess impact of changes in accounting regulation

CO5: Explain the adoption of IFRS and IND - AS.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

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CO1	H			H						H			H	H		H
CO2	H	H	H							H	H	H		H		H
CO3	H	H		H						H				H		H
CO4	H	H	H	H						H		M	H	H		H
CO5	H	H	H							H	H			H		H

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development

The knowledge of corporate reporting provides the holistic knowledge about the goals of partnership business.

COD 3122	BUSINESS STRATEGY AND	L	T	P	C
SDG: 8, 17	ANALYSIS - 2	3	1	0	4

COURSE OBJECTIVES:

COB1: To gain the knowledge, skills and expertise required to assess the business strategies in relation to risk management.

COB2: To equip students with knowledge of organisation control system and audit procedures and practices.

COB3: To impart the student's knowledge in the concepts related to finance function in planning and decision making.

COB4: To enhance the student's knowledge in various tools & techniques of assessing strategic position, develop strategic choices and implement the chosen strategy through change management.

COB5: To familiarize learner's knowledge in concepts of change management.

MODULE I RISK MANAGEMENT 12

Identification, assessment & measurement of risk, framework of risk management systems, concepts of risk appetite and risk response, strategic & operational risks, assessing severity & probability of risk events, TARA framework for risk responses by management, monitoring of risks management strategies.

MODULE II ORGANISATION CONTROL & AUDIT 11

Features of effective internal control system, information flow for internal control, evaluating effectiveness of internal control system, role of internal control systems to help prevent fraud, errors & waste – importance of internal audit function, audit independence, effective audit committee, reporting on internal control & audit, linkage with financial reporting.

MODULE III FINANCE FUNCTION IN PLANNING & DECISION MAKING 13

Relationship between business strategy and financial objectives, developments in financial technology, alternative structures for finance function such as partnering, outsourcing, shared or global business services, role of finance function in investment decisions, financial reporting, tax implications, financial KPIs and ratios use of advanced cost and management accounting techniques

MODULE IV INNOVATION MANAGEMENT**12**

Enabling organisation success through organising, disruptive technology, talent management & performance excellence using concepts of FinTech, POPIT, Baldrige model and empowerment.

MODULE V CHANGE MANAGEMENT**12**

Different types of strategic change & its implications, assess organisation culture using Balogun & Hope Hailey's contextual features, managing change using Lewin's 3 stage model, assessing effectiveness of organisational processes & change therein using Harmon's process-strategy matrix, leading and managing change projects, post project reviews.

L – 45; T – 15; TOTAL HOURS–60**TEXT BOOK:**

1. ACCA Study Material, Kaplan Publishing, 2021.

REFERENCES:

1. Azharkazmi, "Strategic Management", McGraw Hill, 5th Edition, India, 2020
2. Dr.P.Subba Rao, "Business Policy and Strategic Management", Himalaya Publishing House, India, 2011.

COURSE OUTCOMES:

After the completion of the course, the learners will be able:

CO1: Apply the process of risk management

CO2: Explain the concepts related to organisation control and audit of the organisation.

CO3: Discuss the finance function in planning & decision making

CO4: Identify the Innovation management and the related technologies.

CO5: Discuss the technicalities of change management in an organisation

Board of Studies (BoS) :

16th BoS of Department of Commerce
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Academic Council:

18th AC held on 24.02.2022

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CO1	H	H	M						H			H	H	M		
CO2	H	H	M	H									H		H	
CO3	M	H	H										M	H		H
CO4	H	H	H										H			
CO5	H	M	M							H			H	M		

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development

To ensure transparency and accountability as the basis for better decision-making by companies, investors and other stakeholders, which promotes the economic growth

COD 3123	ADVANCED FINANCIAL	L	T	P	C
SDG: 17	MANAGEMENT - 2	4	1	0	5

COURSE OBJECTIVES:

COB1: To enable the students to develop the knowledge in advanced investment appraisal techniques

COB2: To facilitate the students to learn various approaches related to capital structure

COB3: To equip the students in evaluating financial projects and estimating exchange rates

COB4: Learners will gain knowledge in setting up the hedging and managing interest rate risk through different techniques

COB5: To acquaint the knowledge in principles of business valuation and mergers.

MODULE I	ADVANCED INVESTMENT APPRAISAL TECHNIQUES	17
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Merits & demerits of traditional techniques like NPV and IRR, use of modified IRR, concept of duration and modified duration, adjusted present value method (APV) (impact of financing on project NPV), use of options theory in evaluating investment projects having embedded real option (using Black-Scholes model), Assessing Value at risk (VaR model), multi-period capital rationing (linear programming (only setting up LP problem & interpreting the output), estimating project specific cost of capital using MM model and process Beta and CAPM.

MODULE II	COST OF CAPITAL	12
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Approaches to capital structure, capital structure theories and their impact on cost of capital & company valuation, use of MM prepositions in financial management.

MODULE III	INTERNATIONAL PROJECT APPRAISAL	14
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Financial evaluation of international projects, estimating exchange rates using purchasing power parity (PPP) and interest rate parity (IRP) equations, applying Fischer equation, estimating cash flows and estimating relevant cost of capital, effect of double taxation avoidance agreements, exchange controls & withholding taxes.

MODULE IV	ADVANCED RISK MANAGEMENT	17
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	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	H			H						H			H	H		H
CO2	H	H	H	H						H	H	H		H		H
CO3	H	H	H	H						H				H		H
CO4	H	H	H	H						H		M	H	H		H
CO5	H	H	H							H	H			H		H

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development.

The knowledge of financial management equip the learner with financial skills, which help in mobilizing finance for the Sustainable Development Goals and supporting country implementation

COD 3124	ADVANCE PERFORMANCE	L	T	P	C
SDG: 8	MANAGEMENT - 1	3	1	0	4

COURSE OBJECTIVES:

COB1: To impart the students to gain the knowledge in strategic planning and control mechanism

COB2: To familiarize the students in concepts of development and assessment of performance hierarchy.

COB3: To acquaint the learners to analyse the external influences on an organisation.

COB4: To develop the knowledge in business structure and performance management

COB5: To equip students with the techniques of designing management information systems.

MODULE I	STRATEGIC PLANNING AND CONTROL MECHANISM	12
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Role of strategic management accounting in strategic planning & control, measuring progress towards achieving strategic objectives, planning & control at strategic & operational levels, managing conflict between strategic long-term objectives & short term decisions, use of models such as SWOT, BCG matrix, Porter's generic strategies and Porter's five forces in strategic planning.

MODULE II	DEVELOPMENT AND ASSESSMENT OF PERFORMANCE HIERARCHY	12
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Purpose, structure & content of mission statement, vision statement and corporate objectives, identify Critical Success Factors (CSF) of an organization and its linkage with mission/vision & objectives, development of Key Performance Indicators (KPI) for measuring & monitoring performance.

MODULE III	EXTERNAL INFLUENCES ON AN ORGANIZATION	11
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Impact of risk & uncertainty on performance by applying different risk assessment techniques, use of expected value, decision tree and tools like maximax, maximin and minimax regret, use of PESTEL to assess impact of external influences.

MODULE IV CHANGES IN BUSINESS STRUCTURE AND 12
PERFORMANCE MANAGEMENT

Information needs at different hierarchical levels in a manufacturing & service organisation, influence of business process reengineering in improving performance, role of performance management systems in business integration using Mckinsey's 7-S structure and value chain, impact of organisation structure & culture on performance.

MODULE V DESIGNING MANAGEMENT INFORMATION 13
SYSTEMS

Role of information system in performance management, integration of management accounting information with the use of Enterprise Resource Planning Systems (ERPS), lean information systems, internal & external sources of management information, impact of big data analysis, use of technology in recording & processing information such as RFID, unified databases, access controls, data security, use of various management reports evaluating performance, contents & structure of management report.

L – 45; T – 15; TOTAL HOURS–60

TEXT BOOK:

1. ACCA Study Material, Kaplan Publishing, 2021.

REFERENCES:

1. Rao T V, "Performance Management: Towards Organizational Excellence", Sage Response, 2nd Edition, India, 2015.
2. A S Kohli and Deb, "Performance Management", Oxford University Press, 2nd Edition, India, 2008.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to

CO1: Apply the strategic planning and control models in planning and monitoring business performance.

CO2: Explain the concepts related to the development and assessment of performance hierarchy.

CO3: Identify the key external influences on an organization

CO4: Discuss and make changes in business structure and performance management

CO5: Design management information systems for the organization.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

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CO1	H		H										H	H		
CO2	H														H	
CO3	H	H						M								
CO4	H	H	H										H		H	
CO5	H	H								H						

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

By understanding the management functions, learners will perform decent work which in turn promotes employment opportunities and economic development.

COD 3103	NATIONAL SERVICE SCHEME	L	T	P	C
SDG: 10		1	1	0	2

COURSE OBJECTIVES:

COB1: To make the students understand the basic concepts of NSS.

COB2: To familiarise the students about the needs and problems of the community and involve them in problem-solving.

COB3: To familiarise the youth development programmes under the government of India.

COB4: To develop the student's capacity to meet emergencies and natural disasters.

COB5: To make awareness to the students about the importance of health and hygienic in day to day life.

MODULE I INTRODUCTION AND BASIC CONCEPTS OF NSS 6

Introduction, History, aims and objectives of NSS, Emblem, Flag, Motto, Song, Organizational structure, Roles and responsibilities of NSS functionaries.

MODULE II NSS PROGRAMMES AND ACTIVITIES 6

Concept of regular activities, special camping, Basis of adoption of village/slums, Methodology of conducting survey, Financial pattern of the scheme, Coordination with different agencies, Maintenance of dairy.

MODULE III YOUTH DEVELOPMENT PROGRAMME IN INDIA 6

National Youth Policy, Youth Development Programme at the National level, State level and voluntary sector, Youth-focused and Youth-lead organizations.

MODULE IV DISASTER MANAGEMENT 6

Introduction to Disaster Management, classification of disaster, Role of youth in Disaster Management, National Disaster Response Force and Civil Defense, organization and functions

MODULE V HEALTH, HYGIENE AND SANITATION 6

Definition, need and scope of health education, Food and nutrition, Safe drinking water, water borne diseases and sanitation (Swachh Bharat Abhiyan), National Health Programme.

L – 15; T- 15; TOTAL HOURS – 30**TEXT BOOK:**

1. J.D.S.Panwar, Amit Kumar Jain &Brijesh Kumar, “National Service Scheme, A Youth Volunteers Programme”, Daya Publishing House, New Delhi, 2020

REFERENCES:

1. National Service Scheme Manual, Government of India.
2. Training Programme on National Programme scheme, TISS.
3. Orientation Courses for N.S.S. Programme officers, TISS.
4. Social service opportunities in Hospitals, Kapil K.Krishan, TISS

COURSE OUTCOMES:

On successful completion of this course students are able to

CO1: Explain the basic concepts of NSS

CO2: Demonstrate the clear picture on NSS activities and the organization structure of NSS.

CO3: Practically show the social responsibility by doing the campus activities.

CO4: Describe the disaster management and rescue operations of the country.

CO5: Illustrate the importance of health education and hygienic in our community.

Board of Studies (BoS) :

16th BoS of Department of Commerce
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Academic Council:

18th AC held on 24.02.2022

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CO1				H		H	H	H	H			H				
CO2				H		H	H	H	H			H				
CO3				H		H	H	H	H			H				
CO4				H		H	H	H	H			H				
CO5				H		H	H	H	H			H				

Note: L - Low Correlation M -Medium Correlation H - High Correlation

SDG 10 :Reduce inequality within and among countries

This course enable the learners to understand what are the social and emotional causes of poverty and it helps to end the inequalities, and create awareness that social welfare programs are the best support through activism, votes, time and talent that can help make a difference in the society.

COD 3105	SUMMER INTERNSHIP	L	T	P	C
SDG: 4		0	0	0	2

COURSE OBJECTIVES:

COB1: Provide industrial exposure to the students, which cannot be simulated in the classroom and hence creating competent professionals in the industry.

COB2: Provide possible opportunities for interns to learn, understand and sharpen the real time technical / managerial skills required at the job.

Guidelines

- Students have to undergo a summer internship after the fourth semester for the period of 30 days comprising of minimum 75 hours.
- At the end of the internship, the student shall submit a report on the internship along with the company certificate.
- The evaluation will be made based on this report and a Viva-Voce Examination, conducted by a Departmental Committee constituted by the Head of the Department.
- Viva-Voce Examination will be held during the fifth semester and the credit will be awarded in the same semester itself.
- Other details relating to summer internships are given in the regulation.

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: Write an Internship report upon completion of their internship

CO2: To work & gain knowledge of real time business environment.

CO3: To analyze best practices, system, processes, procedures and policies of a company/industry in different functional areas and bring forward the deviations.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1			H	H		H			H	H		H		H	H	
CO2			H	H		H			H	H		H		H	H	
CO3			H	H		H			H	H		H		H	H	

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

The practical exposure of the working environment help to develop the learners professional aptitude, strengthen personal character, and provide a greater door to opportunity which in turn promote the inclusive quality education and productive employment.

SEMESTER VI

COD 3221	CORPORATE REPORTING - 2	L	T	P	C
SDG: 17		4	1	0	5

COURSE OBJECTIVES:

COB1: To enable the students to gain knowledge in reporting financial performance through various financial instruments

COB2: To acquaint the learners with basic concepts of business combination and group financial statements

COB3: To interpret the financial statements for different stakeholders and the changes in group structure.

COB4: To impart the theoretical knowledge related to foreign transactions and different entities.

COB5: Learners will familiarize with the current advancements and developments in corporate reporting.

MODULE I REPORTING FINANCIAL PERFORMANCE 16

Recognition and measurement principles for transactions related to Leases (books of lessee and lessor), financial instruments (financial assets, financial liabilities, equity, impairment of financial assets, hedge accounting), employee benefits (including defined contribution plans & defined benefit plans).

MODULE II GROUP FINANCIAL STATEMENTS 17

Definition and application of business combination concept, identifying the acquirer & applying the control principle, cost of business combination, principles of recognition & measurement of identifiable assets & liabilities in acquisition, business combination achieved in stages, circumstances when group financials must be prepared and situations in which group accounting can be exempted, group financial statement including cash flows, consolidating joint arrangements & associates.

MODULE III CHANGES IN GROUP STRUCTURE 15

Acquisition of subsidiary with a view to sale, implications of loss of control over subsidiary on group accounts, group accounts of a complex group including vertical and D-shaped group, concept of effective ownership, accounting for acquisition in stage, disposal of entities with or without loss of control.

MODULE IV FOREIGN TRANSACTIONS AND ENTITIES 14

Principles of identifying the functional currency of a parent entity, Consolidation of a foreign subsidiary & associate, applying the rules for translation of foreign currency balances into functional currency of a parent, accounting for foreign assets & liabilities.

MODULE V CURRENT DEVELOPMENTS 13

Environmental & social reporting, convergence between national & international reporting standards, practice of integrated reporting.

L – 60; T – 15; TOTAL HOURS–75

TEXT BOOK:

1. ACCA Study Material, Kaplan Publishing, 2021.

REFERENCES:

1. ACCA Approved Practice and Revision Kit, "Strategic Business Reporting", BPP Learning Media, India, 2021.
2. Andrew Higson, "Corporate Financial Reporting Theory and Practice", Sage Publications Limited, 1st Edition, India, 2002.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to:

CO1: Prepare report financial performance through various financial instruments

CO2: Explain the business combination and group financial statements

CO3: Prepare the financial statements for different stakeholders and the changes in group structure.

CO4: Describe theoretical knowledge related to foreign transactions and different entities.

CO5: Discuss the current advancements and developments in corporate reporting.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H		H										H		H	
CO2	H													H		
CO3	M	H		H				M					H			H
CO4	H		H										M			
CO5	H	H								H			H			

Note:L- Low Correlation M - Medium Correlation H -High Correlation

SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development

Corporate Reporting is mandate within the societal system to ensure transparency and accountability as the basis for better decision-making by companies, investors and other stakeholders, which fulfils the goals of partnership.

COD 3222	GOVERNANCE, ETHICS AND	L	T	P	C
SDG: 8	PROFESSIONAL SKILLS	3	1	0	4

COURSE OBJECTIVES:

COB1: To equip the students to gain knowledge in principles of corporate governance applicable to a business entity.

COB2: To impart the learners knowledge in the governance approaches and the role of institutional investors in governance systems

COB3: To familiarize the learner's with principles of governance of private sector, public sector, charitable trusts and NGOs.

COB4: To make the learners to gain knowledge in professional skills in workplace

COB5: To make the learners to discuss various professional skills that a professional managerial needs to acquire and apply.

MODULE I CORPORATE GOVERNANCE 12

Principle, agent relationship in the context of governance, issues connected with separation of ownership and control over organisation activity, stakeholder analysis (power & interest) using Mendelow matrix and applying it to strategy & governance, CSR and organisation as a corporate citizen in the context of governance.

MODULE II GOVERNANCE APPROACHES & SCOPE 12

Role of institutional investors in governance systems, Rules v/s Principles approach to governance, duties of directors, functions of the Board, composition & balance of the Board, responsibility of the Board for risk management systems & internal control, purposes, roles & responsibilities of non-executive directors.

MODULE III PUBLIC SECTOR GOVERNANCE 11

Compare & contrast the principles of governance in private sector, public sector, charitable trusts and NGOs, linking strategic objectives of a public sector organisation with governance systems.

MODULE IV PROFESSIONAL SKILLS IN WORKPLACE 13

Effective communication (verbal & written, formal & informal, hierarchical), commercial acumen (using judgement, exhibit awareness), analytical mind (creating information and using it for the purpose of analysis in diagnosing

business problems, strategic performance and evaluate strategic alternatives), scepticism (challenging the status-quo and innovate) – evaluation (assess & appraise the business scenario).

MODULE V LEADERSHIP, ETHICS & GOVERNANCE 12

Qualities of leadership, leadership & organisational culture, ethical codes & leadership in the context of governance, management behaviour & ethics, ethical threats & safeguards against the threats, handling fraud, bribery & corruption.

L – 45; T – 15; TOTAL HOURS–60

TEXT BOOK:

1. ACCA Study Material, Kaplan Publishing, 2021.

REFERENCES:

1. Mandal S K, "Ethics in Business and Corporate Governance", MC Graw Hill Education, 2nd Edition, India, 2017.
2. Sharma J P, "Governance Ethics and Social Responsibility of Business", Lakshi Publishers, 2nd Edition, India, 2014.
3. Bhatia S K, "Business Ethics and Managerial Values", Deep and Deep Publications, 2002.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to:

CO1: Explain the concepts and principles related to corporate governance

CO2: Describe the role of institutional investors in governance systems

CO3: Discuss the principles of governance of private sector, public sector, charitable trusts and NGOs.

CO4: Apply the professional skills in a corporate environment workplace.

CO5: Defend the qualities of leadership, ethics and governance.

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CO1	H								H			H	H	M		
CO2	H	H		H									H		H	
CO3	M	H											M	H		H
CO4	H	H											H			
CO5	H	M								H			H	M		

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

This course helps the learners to enrich themselves as human capital and they can dramatically strengthen a country's competitiveness.

COD 3223	ADVANCED PERFORMANCE	L	T	P	C
SDG: 8	MANAGEMENT - 2	3	1	0	4

COURSE OBJECTIVES:

COB1: To impart the knowledge, skills and expertise in applying strategic management accounting techniques to the practice of enterprise performance management in different business contexts especially in private sector.

COB2: To equip the students with techniques for the evaluation of performance in divisional performance and transfer pricing.

COB3: To familiarize with the concepts and knowledge of performance management system

COB4: To gain knowledge in the concepts and knowledge of performance management system in non-profit organisations also.

COB5: To develop the students knowledge in various Performance Measurement models.

MODULE I	PERFORMANCE MEASUREMENT IN PRIVATE SECTOR	11
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Primary performance objectives, measuring financial KPIs such as ROCE, ROI, EPS, EBIDTA, Residual income, Economic value added (EVA), liquidity & gearing ratios – Non-financial performance indicators.

MODULE II	DIVISIONAL PERFORMANCE AND TRANSFER PRICING	12
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Evaluation of performance in divisional organisation, use of ROI, RI and EVA tools, Divisional Performance and Manager's Performance Assessment, Effect of transfer pricing on divisional performance, Transfer pricing methods and objective of goal congruence, Transfer pricing in International environment.

MODULE III	PERFORMANCE MANAGEMENT SYSTEM - PMS	12
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Components of a PMS, Developing PMS in context of an organisation – Use of technology in the PMS, Reporting for different management levels using PMS, PMS and reward system.

MODULE IV	PERFORMANCE MEASUREMENT IN NOT-FOR-PROFIT ORGANISATIONS (NFP)	12
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Assess diversity of Performance objectives in NFP organisation, difficulties in measuring performance of NFPs, use of league tables in managing

performance, Value-for-money (VFM) approach, Use of Non-Financial performance indicators.

MODULE V ALTERNATIVE VIEWS OF PERFORMANCE 13 **MANAGEMENT**

Use of Management Accounting Techniques such as Kaizen costing, Target costing, JIT and TQM, Six sigma approach, Performance Measurement models such as Balanced Scorecard, Building blocks, Performance Pyramid, value based and activity based performance measurement, Performance issues in complex structures such as Joint ventures, alliances, predicting & preventing corporate failures using Z-score and A-score models.

L – 45; T – 15; TOTAL HOURS–60

TEXT BOOK:

1. ACCA Study Material, Kaplan Publishing, 2021.

REFERENCES:

2. Rao T V, "Performance Management: Towards Organizational Excellence", Sage Response, 2nd Edition, India, 2015.
3. A S Kohli and Deb, "Performance Management", Oxford University Press, 2nd Edition, India, 2008.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to:

CO1: Describe the management accounting techniques

CO2: Evaluate the techniques of performance in divisional performance and transfer pricing

CO3: Explain the performance management system

CO4: Discuss the performance management system in non-profit organisations also

CO5: Identify the Performance Measurement models

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CO1	H	H	H							H			H		H	
CO2	H	H	H											M		
CO3	H	H	H								H		H			H
CO4	H	H	H													
CO5	H	H	M												H	

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

By understanding the management functions, learners will perform decent work which in turn promotes employment opportunities and economic development.

COD 3204	PROJECT WORK	L	T	P	C
SDG: 4, 8		0	0	12	6

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To work & gain knowledge of real time business environment.

COB2: To explore the various functional areas and analyze how theoretical concepts taught are applied in real life situations.

COB3: Provide hand on with latest live Research & Development projects

GENERAL GUIDELINES:

- Project work shall be carried out by every individual student under the supervision of a faculty of the department.
- Supervisor for the project will be approved by the Head of the Department considering the guidelines followed in the department to allot supervisor for student projects.
- The student should meet the supervisor periodically and attend the review committee meetings for evaluating the progress.
- Project review schedules, weightage for each review and rubrics for evaluation will be prepared by the project coordinator in line with the academic calendar and informed to the students in advance.
- Proper documents shall be maintained by the supervisor to ensure the attendance and progress of the students.
- Students shall carry out the project and submit the project as per the department project guidelines.
- The deadline for submission of final Project Report / Thesis / Dissertation is within 30 calendar days from the last Instructional day of the semester.
- The project coordinator in consultation with head of the department and controller of examination shall arrange for an external expert member to conduct the final viva-voce examination to ascertain the overall performance of the students in Project work.

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: To analyze best practices, system, processes, procedures and policies of a company / industry in different functional areas and bring forward the deviations.

CO2: To develop skills in report writing through data collection, data analysis, data extraction, and presentation and draw lessons from firms/companies.

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CO 1			H	H	H							H				
CO 2			H	H	H							H				

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

The practical exposure of project-based learning not only provides opportunities for learners to collaborate or drive their own learning, but it also teaches them skills such as problem solving, and helps to develop additional skills integral to their future, such as critical thinking and time management, which in turn promote the inclusive quality education and productive employment.

DISCIPLINE SPECIFIC ELECTIVES

CODX 201	FINANCIAL MARKETS AND	L	T	P	C
SDG: 4	INSTITUTIONS	3	1	0	4

COURSE OBJECTIVES:

COB1: To comprehend the functions of financial systems.

COB2: To faster their ability to know the money markets.

COB3: To educate the concept of capital markets.

COB4: To develop insight related to financial institutions.

COB5: To provide the knowledge of financial service institutions.

MODULE I AN INTRODUCTION TO INDIAN FIANCIAL 10
SYSTEMS

Evaluation of financial systems in India :An overview; Financial Market; Financial Institutions and Intermediaries: Commercial Banks; Development Financial Institutions (DFIs); Insurance Companies; Non- Banking Financial Institutions (NBFCs); Regulatory Institutions; Financial Instruments / Products; Financial Services; Flow of Funds Matrix; Objectives of Financial System; Functions of Financial Systems and Economic Development.

MODULE II INDIAN MONEY MARKETS 15

Financial Market: An overview of Indian Money Market; Organization Structure of Money Market in India; Functions of Indian Money Market; Instruments of Money Market: Commercial Paper, Certificate of Deposit, Treasury Bills, Treasury Bonds, Repurchase Agreements, Eurodollars, Bankers Acceptances; Segments of Money Markets: Call Money Market, Collateral Loan Market Bill Market, Acceptance Market, Discount Market; RBI: Role in Money Market and Recommendations of RBI; Reforms in Indian Financial Sector.

MODULE III INDIAN CAPITAL MARKETS 15

Capital Market: Meaning, Features, objectives, functions, Functions; Capital Market Organisation Structure : Primary Market, Secondary Market; Similarities between Capital Market and Money Market; Difference between Money Market and Capital Market; Capital Market Instruments: Equity Shares, Preference Shares, Nonvoting Equity Shares, Company Fixed Deposits, Warrants, Debentures and Bonds; SEBI Guidelines and Regulations of Capital Market.

MODULE IV FINANCIAL INSTITUTIONS 10

Depository and Non Depository Institutions: Commercial Banking, Role in Project and Working Capital Finance; Development Finance Institutions (DFIs): An Overview and Role in Indian Economy; Life and Non life Insurance Companies in India; Mutual Funds: Introduction and their Role in Capital Market Development; Non Banking Financial Companies (NBFCs); Regional Rural Bank; Urban Co-Operative Bank; Rural Co- Operative Credit Institutions; Pension Fund Regulatory and Development Authority.

MODULE V FINANCIAL SERVICE INSTITUTIONS 10

Financial Service Institutions: Meaning, Overview of Financial Service Industry; Merchant Banking: Pre and Post Issue Management; Underwriting, Portfolio Management, Regulatory Framework relating to merchant Banking in India; Discount and Finance House of India (DFHIL): Role, Functions; Credit Rating Agencies: CRISIL, CBIL, ICRA; New Financial Services Institutions: Payment Banks, Mudra Bank, Asian Infrastructure Bank.

L – 45; T- 15; TOTAL HOURS- 60

TEXT BOOKS:

1. Bimal Jaiswal, Dr. Bhuvana Venkatraman, Dr. Richa Banerjee, "Financial Markets: Institutions and Financial Services", Sahithya Bhawan Publications, Agra, 2019.
2. Dr.S.Gurusamy, "Financial Markets and Institutions", Vijay Nicole Imprints Private Limited, 4th edition, Chennai, 2015.

REFERENCES:

1. Dr.Vinod Kumar, Atuai Gupta, CA Mameet Kaur, "Financial Markets & Institutions", Taxmann's Publication, India, 2021
2. Sandeep Goel, "Financial Markets: Institutions and Services", PHI Learning, Delhi, 2018
3. Bharati V & Pathak, "The Indian Financial System: Markets, Institutions and Services", Pearson Education, 3rd Edition, India, 2010.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to

CO1: Recognize the role and functions of the financial system in Indian economy

CO2: Demonstrate an awareness of the current structure and regulation of the Indian money markets and products.

CO3: Evaluate and create strategies to promote capital markets growth.

CO4: Articulate the role of financial institutions.

CO5: Obtain elaborate investment knowledge from financial service institutions.

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CO1	H	M	H	H					H		M	H	H	H	H	H
CO2	H	M	H	H					M		H	M	H	M	H	H
CO3	M	M	M	L					M		M	L	M	M	H	M
CO4	M	M	L	M					M		L	M	M	H	H	H
CO5	H	M	M	H					H		H	H	H	H	M	H

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 04: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Learning opportunities are increased and diversified to gain the knowledge of financial markets and institutions goals.

CODX 01	MARKETING MANAGEMENT	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

COB1: To draft out key marketing concepts and its application to different markets.

COB2: To describe the major types of consumer buying behavior.

COB3: To identify the stages in the buyer decision process and completely outline the components of the marketing mix.

COB4: To examine the firms marketing strategy and marketing mix must evolve and adapt to match consumer behavior and perceptions of the product.

COB5: To analyze the roles of advertising, sales promotion, public relations, personal selling and direct marketing in the promotion mix.

MODULE I INTRODUCTION 12

Marketing: Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix. Marketing Environment: Need for studying marketing environment; Micro environmental factors: company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors, demographic, economic, natural, technological, politico-legal and socio- cultural.

MODULE II UNDERSTANDING CONSUMER BEHAVIOUR AND MARKET SELECTION 12

Consumer Behaviour: Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. Market Selection: Choosing market value through STP. Market Segmentation, Levels and bases of segmenting consumer markets. Market Targeting, concept and criteria. Product Positioning, concept and bases; Product differentiation- concept and bases.

MODULE III MARKETING MIX DECISION -PRODUCT 12

Product Decisions: Concept and classification; Levels of Product. Designing value, Product-mix dimensions, strategies and types; Branding, functions, strategies, types and qualities of good brand name; Packaging and Labelling, functions, types and ethical aspects; Product support services. New Product Development: Product life cycle, concept and marketing strategies; New

MODULE IV	MARKETING MIX DECISIONS -PRICING AND DISTRIBUTION	12
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MODULE V	PROMOTION DECISIONS AND DEVELOPMENTS IN MARKETING	12
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L - 45; T - 15; TOTAL HOURS- 60

1. Analyse the impact of various environmental forces in the context of a given durable and nondurable product.
2. Analyse the marketing mix strategy of a durable and non-durable product.
3. Select any product and analyse its segmentation strategy in comparison to its immediate competitive product.
4. Analyse the case of product line extension and impact on business performance and the distribution strategy of a given product.
5. Find out ethical concerns of customers with regard to various marketing mix decisions in regard to a given product.

1. Kotler, P., Armstrong, G., & Agnihotri, P. "Principles of Marketing" London, Pearson Education, 2018.

REFERENCES:

1. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. "Marketing", New York, McGraw Hill, 2010.
2. Grewal, D., & Levy, M. "Marketing", New York: McGraw Hill Education, 2017.
3. Mahajan, J. P., & Mahajan, A. "Principles of Marketing", Delhi: Vikas Publications, 2016.
4. Sharma, K., & Aggarwal, S. "Principles of Marketing", Delhi, Taxmann Publication, 2018.
5. R S N Pillai and Bagavathi, "Marketing Management", S.Chand Publication, 2016
6. Rajan Nair, "Marketing Management", Sultan Chand & Sons, 2018.

COURSE OUTCOMES:

On successful completion of this course learners would be able to:

CO1: Comprehend the basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.

CO2: Analyse the process of marketing decisions involving product development and its role in value creation.

CO3: Illustrate the process of marketing decisions involving product pricing and its distribution, and assess the impact on value creation.

CO4: Analyse the process of marketing decisions involving product promotion and its role in creating communication value for customers.

CO5: Explain various developments in marketing area that may govern marketing decisions of a firm and also various ethical and legal issues.

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CO1	M	H	H					L			M	L	H	H	M	
CO2	H	M	M				L			M		M	M	M	H	
CO3	L	H	M	M				L				H	M	H	L	
CO4	H	M	H						M		L	H	H	M	L	
CO5	M	H	L					M				L	L	H	M	

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

The course aims to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing, which helps the learners to enrich themselves as human capital and they can dramatically strengthen a country's competitiveness.

CODX 202	MODERN BANKING AND	L	T	P	C
SDG: 10	INSURANCE	3	1	0	4

COURSE OBJECTIVES:

COB1: To articulate fundamental knowledge on banking business.

COB2: To identify the various operations involved in the banking business.

COB3: To recognize the components of loans and advances.

COB4: To identify the basic concepts of insurance business.

COB5: To summarize the significances of life and non-life insurance.

MODULE I	BANKING BUSINESS	12
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Definition and Function of banks, Need for banks; Legal Framework: Structure, Organisation and Working of banks, Need for proper regulation and Supervision; Banker and customer relationship, General and Special types of customers; Types of Deposits; Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks.

MODULE II	CONTEMPORARY BANKING SERVICES	12
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Cheque, Endorsement, Internet Banking, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), E-payments, Electronic Fund Transfer (EFT), E-money, Unified Payment Interface (UPI), Safeguard for internet banking, Critical comparison of traditional banking methods and E-banking, Data privacy and cybersecurity, Digital identity authentication, Use of new technology, KYC (Know Your Customer), Central Bank Digital Currency (CBDC), E-money/Cryptocurrency, AML (Anti Money Laundering), Open Banking.

MODULE III	LOANS AND ADVANCES	12
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Principles of sound lending, Types of loans and advances, Advances against various securities, Securitization of Standard Assets and its computation; Basel Accord: Merits and Demerits of the Basel II, Basel III and Basel IV; Non Performing Assets (NPA): Meaning, Types, Treatment in balance sheet of bank and provisioning requirements; Non-performing assets in Indian: Issues and Resolution.

MODULE IV	INSURANCE BUSINESS	12
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Basic concept of risk, Kinds of business risks; Insurance Business: Concept, Characteristics, Functions; Fundamental principles: Indemnity, Insurable

Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation; Reinsurance and Coinsurance: Features, Objectives, Methods; Bancassurance: Features, Merits and Demerits.

MODULE V LIFE AND NON-LIFE INSURANCE 12

Types of Insurance: Life and Non-Life, Features, Needs, Policies of different types of Insurance, Control of malpractices and Mis-Selling, Negligence, Loss assessment and Loss control, Computation of insurance premium, Dematerialization of insurance policies; Claims and Settlement procedure; Regulatory framework of insurance: IRDA Act 1999, Objectives and Role of IRDA.

L – 45; T – 15; TOTAL HOURS– 60

TEXT BOOK:

1. O.P. Gupta, "Banking & Insurance", Sahitya Bhawan Publications, India, 2019.

REFERENCES:

1. D.D.Chaturvedi, "Banking and Insurance", Scholar Tech Press, India, 2021.
2. P.N. Sundharam, "Banking Theory Law & Practice", Sultan Chand & Sons, India, 2014.
3. M. Eswari, "Principles and Practices of Insurance", Sahitya Bhawan Publications, India, 2021.

COURSE OUTCOMES:

On successful completion of this course, the learners will be able to:

CO1: Describe the meaning, scope and functions of Banking along with legal framework.

CO2: Identify the operations of banking and its services.

CO3: Formulate the lending operations of banks and identify the causes of NPA in banks.

CO4: Describe the concepts of insurance and its principles.

CO5: Explain the types of insurance and regulatory framework of insurance.

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CO1	H	H	M					H	H		M		H	H	H	H
CO2	H	H	H					H	H		M		H	H	H	H
CO3	H	H	H					H	H		M		H	H	L	H
CO4	M	H	M					H	M		H		M	M	M	M
CO5	H	H	H					H	M		H		M	M	M	M

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 10: Reduce inequality within and among countries

This course helps the learners to help to lower the poverty and income inequality when overall economic conditions empower people to use access to finance for productive purposes.

CODX 21	ORGANISATIONAL BEHAVIOUR	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

COB1: To recognise the types of Personality.

COB2: To gain knowledge on decision making in personal life.

COB3: To categorise the level of motivation in employees.

COB4: To examine the types and characteristics of leader.

COB5: To diagnose the organisational Culture.

MODULE I INTRODUCTION AND INDIVIDUAL BEHAVIOUR 12

Organisational Behaviour: concepts, determinants, challenges and opportunities of OB, Contributing disciplines of OB, Organisational Behaviour Models. Personality: Type A and B, Big Five personality types, Factors influencing personality; Values and Attitudes: Concept and types of values, Terminal value and Instrumental Value, Components of attitude, job related attitudes.

MODULE II DECISION MAKING AND COMMUNICATION 12

Learning: Concept, Learning theories, and Reinforcement, Perception and Emotions: Concept, Perceptual process, Importance, Factors influencing perception, Emotional Intelligence, Concept and nature of decision making process, Individual versus group decision making, Communication and Feedback, Transactional Analysis (TA), Johari Window.

MODULE III MOTIVATION AND GROUP BEHAVIOUR 12

Meaning and Importance and Characteristics, Process of motivation, Motivational Theories: Maslow's need hierarchy theory, Mc Gregor's X and Y theory, William Ouchi's Z Theory, Herzbergs Two Factor Theory, McClelland's Need Theory, Vroom's Expectancy Theory, Group Dynamics: Meaning, Types, Groups in an organization, Group size and Status, Group Behaviour Characteristics, Group Norms & Cohesiveness, Group Decision Techniques.

MODULE IV LEADERSHIP, POWER, AND CONFLICT 12

Meaning and concept of Leadership, Leadership Styles, Trait theory, Transactional Analysis, Charismatic, and Transformational Leadership. Power and conflict, Power tactics, Sources of conflict, Conflict Resolution Strategies.

MODULE V DYNAMICS OF ORGANISATIONAL BEHAVIOUR 12

Organisational Culture and climate - Concept and determinants of organisational culture. Organisational change: Importance, Managing Change. Individual and organisational factors to stress; Prevention and Management of stress. Organizational Development, Definitions, Characteristics Objectives, Team Building, Survey Feed Back, Four System Management.

L – 45; T - 15 ; TOTAL HOURS– 60

Practical Exercises:

The learners are required to:

1. Apply the tools for measuring personality types like Type A&B, 16 Personality Traits, etc. Role Play on TA and Johari Window;
2. Assume a case for decision making in business context, write a report and present how they would proceed step by step to arrive at the final decision;
3. Design a questionnaire to measure the level of motivation & intrinsic motivation using Ken Thomas Theory;
4. Consider your role model of a leader and describe the characteristics of that leader;
5. Practice stress management tools including meditation;
6. Measure organisational culture using OCTAPACE or any other tool.

TEXT BOOK:

1. Robbins, S. P., & Judge, T. A. "Organizational Behaviour", New Delhi: London, Pearson Education, 2015.

REFERENCES:

1. Chhabra, T. N. Management Process & Organizational Behaviour, Sun India Publications, Delhi, 2017.
2. Greenberg, J., & Baron, R. A. Organizational Behaviour, New Jersey: Prentice Hall, 1996.
3. Luthans, F. Organizational Behaviour, McGraw Hill Education, New York, 2010.
4. Singh, A. K., & Singh, B. P. Organizational Behaviour, Excel Books Pvt. Ltd., New Delhi, 2007.

COURSE OUTCOMES:

On successful completion of this course learners would be able to

CO1: Differentiate between various types of personality using standard tools.

CO2: Appreciate the applicability of decision making process in real life situations and use TA and Johari Window.

CO3: Have knowledge to understand the level of motivation in employees.

CO4: Describe characteristics of a leader.

CO5: Build a supportive organisational culture.

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CO1	M	L	H	L		L	M	H	M	H	L	M	H	H	L	
CO2	M	L	M	H	L		M	M	L	M	H	L	L	M	H	
CO3	H	H	L	H			L	H	L	L	M	M	H	L	M	
CO4	M	H	H	L			H	L	H	H			L	M	H	
CO5	H	M	L	H			L	H	M	M	L	H	M	L	M	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

The course aims to develop a theoretical understanding among learners about the structure and behaviour of organisation as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

TEXT BOOK:

1. Kapoor N.D, Business Law, Sultan Chand & Sons, New Delhi, 2015.

REFERENCES:

1. Kuchal, Mercantile Law, Vikas Publishing House, New Delhi, 2015.
2. R.S.N.Pillai & Bagavathi, Mercantile Law, Sultan Chand & Sons- New Delhi-2015
3. Balachandran V, & Thothardi, Business Law, Tata McGraw Hill Publishing Company Ltd, 2015.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to:

CO1: Identify the legal provisions related to Contract act and special contracts

CO2: Acquaint with the legal provisions related to various essential elements of a valid contract.

CO3: Discuss various provisions of contract related to business

CO4: Demonstrate difference between Quasi and Contingent contracts.

CO5: Classify how to implement the law of contract in business.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	M	M	M	L	L								H		H	
CO2	L	L	M	M	L								M			
CO3	M	H	H	H	H			M					L			
CO4	H	H	H	H	H								M			H
CO5	M	H	M	M	L					H			M			

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG:16 Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institution at all levels

This course enables the learners to Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements

CODX 212	ARTIFICIAL INTELLIGENCE FOR BUSINESS	L	T	P	C
SDG: 17		3	1	0	4

COURSE OBJECTIVES:

COB1: To familiarise with artificial Intelligence and Deep Learning.

COB2: To reveal the application of artificial Intelligence in HR functions.

COB3: To examine the artificial Intelligence in Banking and Insurance.

COB4: To gain knowledge on artificial Intelligence in retail outlets.

COB5: To recognise the artificial Intelligence exponential technologies.

MODULE I	INTRODUCTION ARTIFICIAL INTELLIGENCE	12
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Concept, benefits, and scope; Differences between AI, Machine Learning (ML) and Deep Learning (DL), AI applications, capabilities and competitive advantage; Industry drivers; AI strategy for the enterprise; Considerations for an AI strategy, AI & Startups; Internet of Things (IoT), Introduction to mobile computing and Cloud computing.

MODULE II	AI LED STRATEGIC INTERVENTIONS	12
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Algorithm: New member in the boardroom, Accelerated decision making with real time analytics, AI in operational models in an organisation, AI: future of AI in HR, Talent sciences, Algorithms & Talent Acquisitions (TA), AI & transformation in Finance & Accounting, CFO of tomorrow, Changing role of Chief Information Officer (CIO): Industry 4.0.

MODULE III	AI IN BANKING & INSURANCE	12
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Redefined banking industry, adoption of Analytics, AI powered financial services, Fraud mitigation in banks with AI, Reorienting customer retention, Risk management with AI, AI driven transformation in Insurance, Digital based insurance model.

MODULE IV	AI IN RETAIL	12
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Emergence of smart customers, ad content predictions, Evolution of smart retailers, Omni channel experience, AI in consumer packaged goods, Fluid supply chain transformation with AI. AI-Led marketing transformations, Data to Clusters - Ad content prediction - AI based Ad buy and CPC optimization, AI driven campaign management. AI for

Sales: Data to Classes - Insides Sales Rep workflow automation - Improved Lead, Opportunity Ranking and Reminder.

MODULE V EXPONENTIAL TECHNOLOGIES 12

Beating cyber-attacks with Analytics, AI in automotive industry: driverless cars and drones, IoT Analytics: extracting value and transforming business, Real time streaming analytics, Cryptocurrency Analytics, AI for customer service-data to scores, AI for Portfolio Management, Chatbots, Call center rep automation.

L – 45, T - 15 ; TOTAL HOURS– 60

Learners are required to:

1. Identify a startup using AI and prepare a report on how it is leveraging AI for its business processes.
2. Analyse, interpret, and present key learnings of case study titled Making the business case for AI in HR (Altemeyer, 2019)
3. Participate in a simulation exercise of a boardroom meeting with a robot.
4. Identify a bank providing AI powered services and prepare a report on the facilities available for the customers through AI.
5. The learners are divided into groups and each group to represent a retail brand. With the use of AI, the group has to showcase how it has brought transformation in the business and customer experience.

TEXT BOOK:

1. Russell, S. J., & Norvig, P. Artificial Intelligence, A Modern Approach, 3rd Edition, New Jersey, Prentice Hall, 2019.

REFERENCES:

1. Akerkar, R. Artificial Intelligence for Business, Basingstoke, Springer Nature, 2018.
2. Dhanrajani, S. AI & Analytics, Accelerating Business Decisions, New Jersey, Wiley, 2018.

COURSE OUTCOMES:

After the completion of the course, the learners will be able to

CO1: Identify how the AI is being leveraged by start-ups as a success tool.

CO2: Analyse and interpret the applicability of AI in HR functions.

CO3: Explain how an algorithm is changing the board room landscape.

CO4: Discuss the customer services provided by various banks using AI.

CO5: Demonstrate the role of AI in transforming the retail sector.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO 1	H	M	H	H	L			M	H	M	H	M	H	M	H	
CO 2	M	H	H	M		L		H	M	M	H	L	M	H	L	
CO 3	M	L	M	H	M			M	L	L	H	H	L	H	L	
CO 4	H	H	M	L			M	L	M	M	H	L	H	M	H	
CO 5	H	M	L	H		M		M	H	H	L	M	H	H	M	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG No: 17 Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development.

This course will help the learners to learn and apply latest Computer technology of tools and equipments further improvement of Business activities.

CODX 22	INDUSTRIAL RELATIONS	L	T	P	C
SDG: 8	AND LABOUR LAWS	3	1	0	4

COURSE OBJECTIVES:

COB1: To Reveal the Inter and Intra Relationship systems in the Industry

COB2: To Identify the deliberate administration of organisation and Welfare of Labour

COB3: To highlight the Types Union, Dispute and the United Resolution

COB4: To Impart the various Labour Laws and the Membership in Industrial Level

COB5: To describe the facts of Labour Supporting System and Security

MODULE I INDUSTRIAL RELATION SYSTEMS 12

Introduction: Meaning, Definition, Objectives, Importance, Theories of Industrial Relations; Participants and their Roles in IR, Causes for Poor IR and Challenges; IR System in India: During Colonial Period, In Post Independence and Post Globalization, Effectiveness of IR and Implications to Improve Industrial Relations.

MODULE II STRATEGIC MANAGEMENT AND LABOUR WELFARE 13

Strategic Management of IR: Introduction, Retrenchment and Its Procedure, Closure and Lay-off Concept, Legal Provisions; Labour Welfare: Meaning, Definitions, Objectives, Principles, Importance, Welfare Schemes, Occupational Work Mans Group; Labour Welfare Officer: Legal Provision to have Welfare officer, Duties and Responsibilities; Business Process Outsourcing (BPO): Objectives, Advantages and Disadvantages; Knowledge Process Outsourcing (KPO): Benefits.

MODULE III TRADE UNIONS AND INDUSTRIAL DISPUTES 13

Trade Unions: Characteristics, Objectives, Importance, Types, Functions, Historical Growth of Trade Union Movement, Weakness of TU; Industrial Disputes: Introduction, Meaning, Natures, Causes, Types, Prevention of ID, Types of Dispute Resolution; Collective Bargaining: Features, Objectives, Process, Types and Challenges.

MODULE IV WORKERS PARTICIPATION AND LABOUR LAWS 12

Workers Participation in Management: Introduction, Features, Objectives, Reasons for failure of WPM, Measures to make in participation; Labour Laws:

Introduction on list of Labour Acts; The Factories Act 1948: Objectives, Chapters of the ACT, Penalties and Procedure; The Child Labour Prohibition and Regulation Act, 1986: Preliminary, Prohibition to Children on Occupations.

MODULE V EMPLOYEES INSURANCE AND PROVIDENT FUND ACT 10

ESI Act, 1948: Introduction, Objectives, Contributions, Benefits, Adjudications and Penalties. EPF and Miscellaneous Provisions Act, 1952: Objectives, Scope, Contributions, EPS, EDLIS, Organization Structure, Penalties and Offences.

L – 45; T - 15; TOTAL HOURS – 60

Practical Exercises:

Learners are required to

1. Visit an industrial unit to learn about the industrial relations in the current environment after interacting with the trade union leaders, workers, and HR managers and prepare a report of such visit.
2. Consider the level of health, safety and welfare facilities provided to the employees during the industrial visit and present the report.
3. Assess and prepare a report on the grievance redressal mechanism of the industrial unit.

TEXT BOOK:

1. B. Nandha Kumar, "Industrial Relations Labour Welfare and Labour Laws", Vijay Nicole Imprints, Chennai, 2015.

REFERENCES:

1. P.R.N Sinha, "Industrial Relations, Trade Unions & Labour Legislation", Pearson Education, Patna, 2017.
2. Piyali Ghosh, "Industrial Relations and Labour Laws", McGraw Hills Education (P) Ltd, New Delhi, 2015

COURSE OUTCOMES:

On successful completion of this course learners are able to:

CO1: Describe the Relationship among different Participants in the Industry.

CO2: Analyze the Labour Welfare Schemes and Execute Tactical Management in the Industry.

CO3: Evaluate a plan of actions and ideas to providing different Unions on the Industrial agreement.

CO4: Outline Membership of Management and Various Legislation relating to Labour.

CO5: Comprehend the Employees related social schemes and its benefits.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	P O1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	M	H	M	M	M			M	H	M	M				M	M
CO2	L	M	H	M			M	M	M	M	H	H	H			M
CO3	H	H	M			M			H	M	M	M	M		M	M
CO4	M	M		M			M	M	M	M		M	M		M	
CO5	M	M	H	M		M		M		H	M	H		M		M

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 08: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

The course enables the learners to understand and apply the important concepts of industrial relations including trade unions, discipline, and various labour enactments. This course helps the students to enrich themselves as productive workforce and become strong contributors to the economy

CODX 221	ENTREPRENEURSHIP	L	T	P	C
SDG: 08	DEVELOPMENT	3	1	0	4

COURSE OBJECTIVES:

COB1: To introduce the students towards the knowledge of entrepreneurial skills.

COB2: To familiarize the students to understand the growth of Women Entrepreneurship

COB3: To understand the overview of entrepreneurial growth and development.

COB4: To develop how different projects formulate.

COB5: To enlighten the various aspect of EDP schemes

MODULE I INTRODUCTION 12

Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.

MODULE II ENTREPRENEURSHIP IN INDIA 12

Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution. Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc. Women Entrepreneurship, Need, Growth of women Entrepreneurship, Problems faced by Women Entrepreneurs, Development of women Entrepreneurship.

MODULE III ENTREPRENEURSHIP ECOSYSTEM 12

Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of government, Institutions, industries/entrepreneur's associations and self-help groups, Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.

MODULE IV SOURCES OF BUSINESS IDEAS AND TESTS OF FEASIBILITY 12

Significance of writing the business plan/ project proposal including feasibility

analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

MODULE V MOBILIZING RESOURCES AND EDP SCHEMES 12

Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems. Entrepreneurial Development Agencies, DIC's, NSIC, SIDO, SISI, Role of SSI Sector in the Economy, SSI Units, Failure, Causes and Preventive Measures MSME, Incentives and Subsidies of Government to MSME, Networking, Niche Play, Geographic Concentration.

L – 45;T-15; TOTAL HOURS– 60

TEXT BOOK:

1. Desai V, "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House, India, 2009.

REFERENCES:

1. Dollinger M. J, "Entrepreneurship: Strategies and Resources", Prentice Hall, New Jersey, 2008
2. Hisrich R, Peters M, & Shepherd D, "Entrepreneurship", McGraw Hill Education, New York, 2017
3. Rao T.V, & Kuratko D. F, "Entrepreneurship: A South Asian Perspective", Cengage Learning, Boston, 2012.
4. Yadav V & Goyal P, "User innovation and entrepreneurship: case studies from rural India", 2015, Retrieved from <https://link.springer.com/article/10.1186/s13731-015-0018-4>.

COURSE OUTCOMES:

After completing the course the students would be able to:

CO1: Create awareness on various types, growth and constraints of Entrepreneurship.

CO2: Provide knowledge about growth of Women Entrepreneurship

CO3: Describe the Entrepreneurship development programmes and theories

CO4: Enable them to understand project formulation

CO5: Familiarize the students with EDP schemes

Board of Studies (BoS) :**Academic Council:**

16th BoS of Department of Commerce 18th AC held on 24.02.2022
held on 11.12.2021 & 13.12.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	H	M		H					H				H			
CO2	H	M		H					H				H			
CO3	M	M		H					M				M			
CO4	M	M		M					M				M			
CO5	H	M		M					M				H			

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

This course enables the learners to develop society's sustainable economic development and well-being it is crucial that economic growth generates not just any kind of job but 'decent' jobs and also means that work should deliver fair income, workplace security and social protection and allow flexibility of working arrangements and hours.

CODX 23	CONSUMER AFFAIRS	L	T	P	C
SDG: 12		3	1	0	4

COURSE OBJECTIVES:

COB1: To enable the learner, understand the concept of consumer, consumer buying process, consumer dissatisfaction and consumer markets and their related formats.

COB2: To familiarize the learners with the consumer rights and responsibilities.

COB3: To enable the learner for creating a framework for consumers to seek redressal.

COB4: To describe the role of various regulators for consumer protection rights

COB5: To familiarize the learners with different contemporary issues.

MODULE I INTRODUCTION TO CONSUMER AFFAIRS 14

Concept of Consumer, Consumer buying process and Post-Purchase behaviour, Factors affecting voicing of consumer grievances, Alternatives available to Dissatisfied Consumers: Private action and Public Action; Conciliation and Intermediation for out-of-court Redressal, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labelling and packaging and relevant laws, Legal Metrology.

MODULE II CONSUMER PROTECTION IN INDIA (ACT 2019) 14

Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice, Voluntary and Mandatory standards; Indian Standards Mark (ISI), Ag-mark, Hallmarking, Banking Ombudsman; Insurance Ombudsman; Telecommunication: TRAI; Food Products: FSSAI; Advertising Standard Council of India; Real Estate Regulatory Authority.

MODULE III CONSUMER PROTECTION LAW 12

Organisational set-up under the Consumer Protection Act 2019:

Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law. Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Consumer Grievance Redressal under the BIS Act, 2016; ISO 10000 suite.

MODULE IV ROLE OF INDUSTRY REGULATORS IN 10 **CONSUMER PROTECTION**

Banking: RBI and Banking Ombudsman; Insurance: IRDA and Insurance Ombudsman; Telecommunication: TRAI; Food Products: FSSAI; Electricity Supply: Electricity Regulatory Commission; Real Estate Regulatory Authority

MODULE V CONTEMPORARY ISSUES IN CONSUMER 10 **AFFAIRS**

Evolution of Consumer Movement in India, Formation of consumer organisations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National

L – 45; T - 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

Analyse leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

TEXT BOOK:

1. Khanna, S. R., Hanspal, S., Kapoor, S., & Awasthi, H. K. "Consumer Affairs", Hyderabad, Orient Blackswan, 2020.

REFERENCES:

1. Choudhary, R. N. P. "Consumer Protection Law Provisions and Procedure", New Delhi: Deep & Deep Publications Pvt. Ltd., 2005

2. Ganesan, G., & Sumathy, M., "Globalisation and Consumerism: Issues and Challenges", New Delhi: Regal Publications, 2012
3. Girimaji, P., "Consumer Right for Everyone", New Delhi: Penguin Books India, 1999
4. Kapoor, S. "Consumer Affairs and Customer Care", Delhi: Galgotia Publishing Company, 2019
5. Lerner, A. P., "The Economics and Politics of Consumer Sovereignty", The American Economic Review, 1972
6. Misra, S. & Chadah, S., "Consumer Protection in India: Issues and Concerns", New Delhi, Indian Institute of Public Administration, 2012
7. Rajyalaxmi, R. "Consumer is King", Prayagraj, Uttar Pradesh, Universal Law Publishing Company, 2012
8. Persky, J. "Consumer Sovereignty and the Discipline of the Market", 1993
9. Revue Européenne Des Sciences Sociales, 31(96), 13-28. The Consumer Protection Act, 1986 and its later versions.

COURSE OUTCOMES:

After completion of the course, learners will be able to

CO1: Illustrate the consumer buying process and describe the consumer market.

CO2: Explain the consumer rights and various standards for consumer protection in India.

CO3: Discuss the consumer protection available under various laws.

CO4: Analyse the role of industry regulators in consumer protection.

CO5: Illustrate the various issues related to consumer affairs.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H						H	H				H			
CO2	H	H						H	H				H			
CO3	H	H						H	H				H			
CO4	H	H						H	H				H			
CO5	H	H						H	H				H			

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 12 : Ensure Sustainable Consumption and Production Patterns

This course seeks to familiarize the learners with their rights and responsibilities of a consumer and the procedure to redress consumer complaints. The learners would be able to comprehend the business firms' interface with consumers and the related regulatory and business environment. The general understanding of consumer affairs leads to facilitate and support responsible human rights.

CODX 231	LOGISTICS AND SUPPLY CHAIN	L	T	P	C
SDG: 12	MANAGEMENT	3	1	0	4

COURSE OBJECTIVES:

The objectives of the course are to make the students

COB1: to describe the conceptual framework of logistics & supply chain management.

COB2: to get practiced with the mechanism and procedure involved in strategic sourcing of logistics management.

COB3: to get expertise about the role of Inventory and warehousing in supply chain management

COB4: to develop insight related to logistics business.

COB5: to interpret the tools and techniques in current trends of global logistics.

MODULE I	INTRODUCTION	12
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Supply Chain definition, Objectives, Types, Various definitions, Drivers, Need for SCM, SCM as a profession, Strategy formulation in SCM, Value in Supply Chain, Tradeoffs, CRM Strategy relationship matrix.

MODULE II	STRATEGIC SOURCING	10
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Outsourcing, Make Vs buy, Identifying core processes, Sourcing strategy, Supplier Selection and Contract Negotiation, Logistics outsourcing-catalysts, benefits, value proposition, Third and fourth-party logistics, selection of service provider.

MODULE III	INVENTORY AND WAREHOUSING	10
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Inventory, definition, need, objectives, functions of inventory management, types, EOQ, buffer stock, ABC analysis; Warehousing: Nature and Importance of Warehousing, types of Warehousing, Warehousing Operations Facility Development, Location Analysis, Warehouse Layout and Design, transportation system and packaging.

MODULE IV	LOGISTICS MANAGEMENT	10
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Definition and Scope of Logistics, Functions and Objectives, Customer Value Chain, Service Phases and attributes, logistics costs-logistics, sub-systems, inbound and outbound logistics, bullwhip effects in logistics.

MODULE V**CURRENT TRENDS****10**

Logistics Information Systems, Need, Characteristics and Design, E-Logistics, Logistics Resource Management, e-LRM, Automatic Identification Technologies, Reverse Logistics, Global Logistics, Green Logistics.

L – 45;T – 15;TOTAL HOURS- 60**TEXTBOOKS:**

1. Sunil Sharma, Supply Chain Management: Concept, Practices and Implementation, Oxford Press, New Delhi, 2010.
2. Bowersox, D. and Closs, D. Logistical Management: The Integrated Supply Chain Process, Tata McGraw Hill, 1st Edition, New Delhi, 2010.

REFERENCES:

1. Ganapathi, S.L. and Nandi, S.K. Logistics Management, Oxford Higher Education, 2015.
2. Sunil Chopra, Peter Meindl and D.V. Kalra. Supply Chain Management: Strategy, Planning, and Operation, Pearson Education, 5th Edition, New Delhi, 2013.
3. Vinod V. Sople. Logistics Management, Pearson Education, 3rd Edition, New Delhi, 2012.

COURSE OUTCOMES:

After completion of this course, the students will be able to:

CO1: Equip them with the conceptual framework of logistic and supply chain management.

CO2: Upskill with mechanism and procedure involved in strategic sourcing of logistics management.

CO3: Get proficiency in the involvement of Inventory and warehousing.

CO4: Gain wisdom about establishing logistics business.

CO5: Conversant with the importance of current trends of global logistics.

Board of Studies (BoS) :

16th BoS of Department of Commerce
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Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1					L											
CO2																
CO3		H						M								
CO4																
CO5										H						

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 12: Ensure sustainable consumption and production patterns.

To strengthen the scientific and technological capacity to move towards more sustainable patterns of consumption and production.

CODX 232	FINANCIAL TECHNOLOGY AND	L	T	P	C
SDG: 9	ANALYTICS	3	1	0	4

COURSE OBJECTIVES:

COB1: To gain knowledge of financial technology revolution, and the disruption, innovation, and opportunity therein.

COB2: To Impart an Overview on Fin tech Business Applications.

COB3: To familiarise the learners on Crypto currencies, and Block chain.

COB4: To recognise the opportunities and Challenges of Fin tech in India.

COB5: To study the significance of Financial Services and cyber security.

MODULE I INTRODUCTION 12

Evolution of technology in Financial Markets; FinTech for Entrepreneurs, Investors, Consumers; FinTech and the Transformation in Financial Services; The domains of FinTech; Fin Tech investments; FinTech Technologies; Business Models in Fin Tech. FinTech and Startups.

MODULE II FINTECH BUSINESS APPLICATIONS 12

Lending and Personal Finance; FinTech and the Online Lending Landscape - Rise of alternate finance, future of SME lending; Funding Ecosystem; Crowd-funding and business financing; payments and retail transactions; Digitization of Financial Services (Retail Banking & Corporate Banking).

MODULE III DIGITAL PAYMENTS, CRYPTOCURRENCIES AND BLOCKCHAIN 12

Digital Payments & Innovations; Cashless society; Developing Countries and DFS: The Story of Mobile Money; RTGS systems; Crypto-currencies and Blockchain – Understanding of Blockchain technology, its potential and application – overview of crypto currency, Legal and Regulatory Implications of Cryptocurrencies.

MODULE IV FINTECH IN INDIA 12

FinTech in India: Opportunities and challenges; Role of FinTech in Financial Inclusion and Financial Integration; FinTech & Government Regulations; Implications of FinTech Developments for Banks and Bank Supervision; Social Implications of FinTech Transformation. Case studies on Airtel Payments Banks, ATOM, BHIM, BillDesk, Pay U, Zeta, PhonePe.

MODULE V ANALYTICS 12

Artificial Intelligence and Machine Learning applications in Accounts and Finance; Understanding the technology enabling FinTech - and what constitutes a FinTech application; Future of AI in Robo-Advice; RPA (Overview of Robotic Process Automation) Issues of privacy management in the financial services environment; Data Analytics in Financial Services; Data Security, its overview Cybersecurity – Overview of cybersecurity industry's best practices and standards.

L – 45, T - 15 ; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Identify a FinTech startup, analyse, and present a report on its business model.
2. Analyse and prepare a report on the functioning of online crowdfunding platforms in India
3. Identify a FinTech involved in SME lending business and analyse how they are contributing to restructuring the SME lending landscape.
4. Analyse and prepare a report on the role of Digital India Project in building a Cashless society and evaluate its achievements
5. Prepare a case study on growth of FinTech in India and China over a period of the last five years.
6. Prepare a report on Increase in Mobile Banking Payments
7. Increase in FinTech deals in Indian Startups.

TEXT BOOKS:

1. Chishti, S., Craddock, T., Courtneidge, R., & Zachariadis, M. The PayTech Book, New Jersey: Wiley, 2020.
2. Hill, J., FinTech and the Remaking of Financial Institutions, London: Academic Press, Elsevier, 2018.

REFERENCES:

1. Akkizidis, I., & Stagars, M., Marketplace Lending, Financial Analysis, and the Future of Credit, New Jersey, Wiley, 2015.
2. Chishti, S., & Barberis, J., The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries, New Jersey, Wiley, 2016.
3. Chishti, S., Craddock, T., Courtneidge, R., & Zachariadis, M., The PayTech Book, New Jersey, Wiley, 2020.

COURSE OUTCOMES:

After completion of the course, learners will be able to

CO1: Identify the different business models under Fin Tech industry.

CO2: Analyse the functioning of Crowd Funding, Cryptocurrency, AI, Big Data Robotic Process Automation, Block Chain.

CO3: Discuss the contribution of mobile banking payment system in creating a cashless economy.

CO4: Analyse the growth of Fin Tech industry in India and the relevance of various regulatory forms adopted by the government in this regard.

CO5: Explain the role of robot advisors in making investment decisions.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	M	H	M	L	L			H	M	L	M	L	H	M	H	
CO2	H	L	H	M				M	H	M	H	M	L	H	M	
CO3	L	H	M	M				M	L	H	M	H	H	H	M	
CO4	M	L	H	H				H	M	L	H	L	M	H	H	
CO5	H	M	L	M				L	M	H	H	M	L	H	M	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 9: Build resilient Infrastructure, promote inclusive and sustainable industrialization and foster innovation.

This course will help the Learners to know The holistic understanding of finance and financial technology for personal and business purpose and also to access and apply the financial technical tools further betterment of commercial Activities.

CODX 32	E-BUSINESS	L	T	P	C
SDG: 9		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course to make the learners;

COB1: To acquaint the micro level competency with regard to contemporary e-business tools in organisation.

COB2: To provide real time insights in to the fundamentals of online mode business as business tools.

COB3: To examine the principles of digital marketing in e-business.

COB4: To identify the role and value addition of IT in e-business.

COB5: To describe the concept of Electronic payment system based applications.

MODULE I INTRODUCTION IN E-BUSINESS 13

Unit 1: Introduction Overview of e-Business, Origin and need of e-Business, Factors affecting e-Business, Major requirements in e-Business; Emerging trends and technologies in e-Business, Advantages of e-business, e-Business models, e-Government services, Management challenges and opportunities, Impact of e-Commerce on Business.

MODULE II TECHNOLOGIES IN E-BUSINESS 13

Introduction: e-business technologies hardware, e-business software applications, internet and World Wide Web, Database management system, e-business security, Online payment technology, IT/IS evaluation and e-business, Social consequences of e-business technologies.

MODULE III DIGITAL MARKETING IN E-BUSINESS 10

Concept of digital marketing, Effects of e-business technologies on marketing strategy, customer retention and e-CRM, Measuring the extent of digital marketing activity, Market analysis, Digital marketing tools, Viral marketing.

MODULE IV E-BUSINESS AND OPERATIONS MANAGEMENT 13

E-Contracting Concept of generic services, information, negotiation, archiving, enforcement, reconciliation, Structure of a contract, Digital signature, and Legal affairs, Difference between purchase and procurement, Market solutions, sell-side, buy-side, and Marketplace, Integration of product catalogue, Procurement service providing.

MODULE V E-PAYMENT SYSTEM**11**

Electronic Payment System, Classification of payment systems , E-cash, E-check, overview of smart card, Designing electronic payment system, Risks and Protection in e-payments, Cyber laws and Cyber police stations, E-payment in paperless society significance.

L – 45; T – 15; TOTAL HOURS – 60**Practical Exercises:**

The learners are required to:

1. Design a Web Page in Notepad and HTML;
2. Design a webpage for a hypothetical e-business model;
3. Help others to learn the use of e-wallet, e-payment, digital signatures. Prepare a report on the skills used by you to help them learn;
4. Open internet banking account and operate it.

TEXT BOOK:

1. Tawfik Jelassi, Francisco J. Martinez Lopez, "Strategies for e-business: concepts and cases on value creation and digital business transformation" Springer International Publishing, 4th Edition, 2020.

REFERENCES:

1. Dave Chaffey, E-Business and E-Commerce Management: Strategy, Implementation and Practice. London: Pearson Education 5th Edition, 2011.
2. Bajaj, K. K., & Nag, D, E-Commerce. New Delhi: Tata McGraw Hill Pvt. Ltd. 2nd Edition, 2017.
3. Marilyn, G. M., & Feinman, T, Electronic Commerce: Security Risk Management and Control. New York: McGraw-Hill Education. First Edition, 2000.
4. Susan K. Jones, Business-to-Business Internet Marketing: Seven Proven Strategies for Increasing Profits through Internet Direct Marketing. 5th Edition, 2009.

COURSE OUTCOMES:

On completion of this course learners will be able to:

CO1: Analyse the impact of E-commerce on business models and strategy.

CO2: Outline a basic model of internet technology infrastructure.

CO3: Differentiate electronic market places and give examples of e-tailing products and services.

CO4: Analyse the professional responsibilities and make informed judgments in the organization for e-business.

CO5: Use the knowledge of online security to access existing websites.

Board of Studies (BoS) :

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18th AC held on 24.02.2022

	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	M	H	H	H								H	M	M	H	H
CO2	M	M	M	M								M	M	H	H	H
CO3	H	H	M	M								M	H	H	M	M
CO4	M	H	H	H								H	H	H	H	H
CO5	H	H	H	H								H	H	H	H	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 9: Build resilient infrastructure, promote sustainable industrialization and foster innovation

The course aims to enable students to know the mechanism for conducting business through electronic means. This course helps the learners to develop skills to manage businesses in the digital world. It helps students to be familiarized with the latest trends of business in the new scenario of online business.

SKILL ENHANCEMENT ELECTIVES

CODX 51	BUSINESS RESEARCH METHODS	L	T	P	C
SDG: 4		3	1	0	4

COURSE OBJECTIVES:

COB1: To comprehend the concept and process of business research in business environment.

COB2: To describe the approach towards research design.

COB3: To foster various sampling techniques for a variety of research scenarios and justify their selection.

COB4: To identify and describe the data collection techniques in quantitative research.

COB5: To elucidate the concepts of interpretation and report writing.

MODULE I INTRODUCTION 12

Business Research: Meaning of research, Objectives of research, Types of research, Research approaches, Significance of research, Research methods versus methodology, Research and scientific method, Research process, Criteria of good research, Problems encountered by researchers in India.

MODULE II RESEARCH DESIGN 12

Defining the research problem: Components, Selection and formulation of research problem related to economics, Commerce and business; Meaning and need of literature review; Meaning of research design, Features of a good research design; Types of research design, Important concept relating to research design.

MODULE III SAMPLING DESIGN 12

Sampling: Meaning, Need, Significance and principle of sampling; Essentials of a good sampling; Sample survey vs census survey; Types of sampling design: Non-probability sampling, Probability sampling, Complex random sampling designs; Determination of sample size.

MODULE IV DATA COLLECTION 12

Introduction of data collection; Experiments and surveys; Collection of primary data: Difference between questionnaire and schedule, Guidelines for constructing questionnaire/schedule, Some other methods of data collection;

Collection of secondary data, Selection of appropriate method for data collection; Use of computer and internet in collection of data; Limitation of primary and secondary data.

MODULE V INTERPRETATION AND REPORT WRITING 12

Meaning of interpretation, Techniques of interpretation, Precautions in interpretation, Significance of report writing, Different steps in writing report, Layout of the research report, Types of reports, Mechanics of writing a research report, Precautions for writing research reports.

L – 45; T – 15; TOTAL HOURS– 60

TEXT BOOK:

1. C R Kothari, Gaurav Garg Research Methodology Methods and Techniques New Age International Publishers, 2019.

REFERENCES:

1. Alan Bryman and Emma Bell, Business Research methods, Oxford University Press, New Delhi, 3rd edition, 2011.
2. Uma Sekaran, Research methods for Business, Wiley India, New Delhi, 2010.
3. K. N. Krishnaswamy, Appalyer Sivakumar and M. Mathirajan, Management Research Methodology, Pearson Education, New Delhi, 2009.
4. Borse, M. N. Research Methodology: Modern Methods & New Techniques, Shree Niwas Publishers. Jaipur, 2012
5. Donald R. Cooper and Pamela S. Schindler, Business Research methods, 12th Edition, Tata Mc Graw Hill, 2010.

COURSE OUTCOMES:

On Completion of this course students will be able to

CO1: Outline the significance of research and research methodology and to analyse the problems in conducting social science research in India.

CO2: Formulate research problem and research design.

CO3: Identify and carryout sampling design process for the research scenario

CO4: Collect and tabulate required primary and secondary data for analysis.

CO5: Prepare a report on the basis of collected data.

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CO1	M	H	H	H	M				M			M	M	M	M	H
CO2	M	H	H	H	M				M			H	M	M	H	H
CO3	M	M	H	H	M				M			M	H	H	H	H
CO4	M	M	H	H	M				M			H	M	H	H	H
CO5	M	M	H	H	M				M			H	M	M	H	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG: 04 - Ensure inclusive and equitable quality education and promote Lifelong learning opportunities for all.

This course enables the learners to have an education and training that are vital to ensure a transformative education required for life-long learning and to improve in conducting business research.

CODX 43	LEADERSHIP AND TEAM	L	T	P	C
SDG: 8	MANAGEMENT	3	1	0	4

COURSE OBJECTIVES:

COB1: To evaluate the traits of successful Leader

COB2: To use the leadership self-assessment tool to assess their leadership styles

COB3: To differentiate between different Leadership Styles with real life examples and demonstrate roleplay as a Leader in a team in the class

COB4: To analyse the strategies of building an effective team with a real-life example

COB5: To design shared vision and articulate business strategy of a hypothetical organisation to create high performing Teams.

MODULE I LEADERSHIP 12

Leadership: Meaning & Concept; Role and Functions of a Leader; The Great Man Theory; Trait Theory; Leadership & 3 Forces Model; Power: Definition & Types; Ways to use Power for Effective Leadership; Creating Appropriate Power Base; Current Trends in Leveraging of Power.

MODULE II LEADERSHIP STYLES 12

Self & Personality in Leadership; Leadership Traits & Motive Profile. Lewin's (Iowa) Leadership Styles: Autocratic, Democratic, Free Reign; Contingency Theories of Leadership: Fiedler's Contingency Model, The Path-Goal Theory, Hersey-Blanchard Situational Leadership Theory; Transactional Leadership; Charismatic Leadership; Transformational Leadership.

MODULE III LEADERSHIP SKILLS 12

Leader as a Coach; Leader as a Mentor; Empowering Skills; Delegation of Authority; Decentralization; Service Leadership; Servant Leadership; Ethics & Leadership; Sustainable Leadership; Collective Leadership. Leadership Development Practices in various organisations.

MODULE IV TEAM BUILDING AND MANAGEMENT 12

Team: Meaning, Characteristics, Types; Team Development Stages - Tuckman's Model, etc.; Team Building; Team Leader; Belbin Team Roles- Action Oriented Roles, People Oriented Roles, and Cerebral Roles; Team Meetings and Leadership; Ginnett-Team Effectiveness Leadership Model

(TELM); High Performance Teams & Leadership.

MODULE V LEADING TRANSFORMATION

12

Leading Transformation: Context, Shared Vision, Strategy. Wheel of Transformation Model. Determinants of High Performing Teams: 4 Cs- Context, Composition, Competencies, Change; Leading Innovative Teams- Employee First Customer Second, Cross-Cultural Teams, Virtual Teams.

L – 45 ; P - 15; TOTAL HOURS– 60

Practical Exercises:

The learners are required to:

1. Identify a Leader of your choice, prepare and present a report highlighting the important traits that have contributed to the effectiveness of that Leader.
2. Prepare and present a report of their leadership self-assessment analysis.
3. Identify organisations where:
 4. model of Service Leadership is being followed,
 5. model of Sustainable Leadership is being followed,
 6. Collective Leadership.
7. Present a report on their key learnings from its Leadership.
8. Read case study of Starbucks Company on Team Building. Analyse its strategy of building an effective team and present a report of their key learnings.
9. Analyse the organisation of the Leader chosen in Exercise 1 in terms of implementation of the concept of shared vision, well-articulated strategy, 4 Cs of high performing teams and present the findings in front of the class and respond to the questions raised by the students;
10. Analyse and interpret case study on Employee First Customer Second: Turning Conventional Management Upside Down by Vineet Nayar or any other similar case study.

TEXT BOOK:

1. Willink, J. "Leadership Strategy and Tactics: Field Manual", New York, Macmillan Publisher, 2020.

REFERENCES:

1. Chandra Mohan, Leadership and Team Management, , Himalaya Publishing House ,2019

2. Richard Hughes, Robert C. Ginnett, Gordon J Curphy, Leadership: enhancing the lessons of Experience, McGraw–Hill Publication, 6th Edition,
3. T.V. Rao, Charu Sharma, 100 Managers in Action, McGraw- Hill
4. Bonnie TYarbrough, Leading groups & Team, Cengage Learning, New Delhi.

COURSE OBJECTIVES:

After completion of the course, learners will be able to

CO1: Assess the traits of successful Leader

CO2: Use the leadership self-assessment tool to assess their leadership styles

CO3: Segregate between different Leadership Styles with real life examples and demonstrate roleplay as a Leader in a team in the class

CO4: Examine the strategies of building an effective team with a real-life example

CO5: Design shared vision and articulate business strategy of a hypothetical organisation to create high performing Teams.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	H	H										M	H	H		
CO2	M	H										M	H	H		
CO3	M	M										H	M	H		
CO4	H	M										H	M	H		
CO5	H	H										L	M	H		

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG No.8: Ensure decent work for all through enhancement of organization working skills, promoting self-development, contributing subsequently to the development of nation's economy.

The course aims to enable the learners understand key leadership theories and be able to apply them effectively in developing solutions to relevant case studies and issues. A comprehensive understanding of self and people's behavior in organization and role playing organizational dynamics leads to the development of competent workforce.

CODX 162	INDUSTRIAL PSYCHOLOGY	L	T	P	C
SDG: 08		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course is to make the learner,

COB1: To describe the fundamental psychological theories for organization.

COB2: To identify the various dimensions of work teams and groups.

COB3: To illustrate the organizational design structure and various leadership approach.

COB4: To identify the organizational culture and its influencing factors.

COB5: To summarize the significance of stress management and employee counseling.

MODULE I INTRODUCTION AND MOTIVATION TO WORK 12

Industrial Psychology: Nature and Meaning of industrial psychology, Role of industrial psychology, Organizational attitude; Motivation to work: Importance and Needs, Motivation & work behavior, Theory X and Y, McClelland's Need theory, Herzberg's two factor theory, Cultural differences in motivation; Hawthorne studies: Nature, Implications and Criticisms.

MODULE II WORK TEAMS & GROUPS, DECISION MAKING 12

Work Teams & Groups: Need, Scope, Group Behavior, Group formation & development; Team building: Need, Process & Skills, Life cycle of a team; Decision making: Decision making process, Individual influences, Group decision process.

MODULE III ORGANIZATIONAL DESIGN, STRUCTURE & LEADERSHIP 12

Organizational design and structure: Key organizational design process, Structural differentiations, Forces reshaping organizations; Leadership: Definition and Nature, Leadership vs. Management, Leadership Theories, Emerging issues in Leadership; Styles of leadership: Authoritarian & Democratic leaders, Transactional & Transformational leaders.

MODULE IV ORGANIZATIONAL CULTURE & MANAGING CHANGE 12

Organizational Culture: Meaning, Functions of organizational culture, Organizational socialization, Assessing cultural values, Cross Cultural issues;

Forces for change in Organization, Resistance to change, Lewin's change model.

MODULE V STRESS AND COUNSELING 12

Stress: Definition, Employee stress; Extreme products of stress: Burn-out, Trauma, Workplace trauma, Workplace violence, Post-Traumatic stress disorder; Causes of stress, Individual differences in stress response; Approaches to stress management; Employee counseling: Nature of counseling, Functions of counseling, Types of counseling.

L – 45; T – 15; TOTAL HOURS – 60

TEXT BOOK:

1. Spector Paul E., "Industrial and Organizational Psychology: Research and Practice", Wiley India Pvt. Ltd., 2021.

REFERENCES:

1. Reena Kumari, "Industrial and Organizational Psychology", Gyan Geeta Prakashan Publishers, 2019.
2. Kaila H.L., "Industrial and Organisational Psychology" Vol I, Kalpaz Publications, 2018.
3. Aswathappa, "Organisational Behaviour", Himalaya Publishing House, 2015.
4. Girishbala Mohanty, "Industrial Psychology and Organizational Behaviour", Kalyani Publishers, Ludhiana, 2010.

COURSE OUTCOMES:

On successful completion of this course, the learners will be able to

- CO1:** Describe with the theories of psychology to manage the organization.
- CO2:** Formulate work teams and groups by understanding their psychological behavior.
- CO3:** Identify various organizational design & structure and execute effective leadership.
- CO4:** Examine the organisational culture and enhance its values.
- CO5:** Demonstrate stress management technique and improve the productivity.

Board of Studies (BoS) :

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Academic Council:

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CO1	H	M		H					H	H			H	H		H
CO2	H	M		H					M	H			H	H		H
CO3	M	M		H					M	H			M	H		H
CO4	M	M		M					M	H			M	H		M
CO5	H	M		M					H	H			H	M		M

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

This course helps the learners to inculcate various psychological theories, concepts and techniques in the organisation to enhance the efficacy of employees and helps to promote decent work and sustainable economic growth.

CODX 251	DIGITAL MARKETING	L	T	P	C
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SDG: 17	3	1	0	4
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COURSE OBJECTIVES:

The objectives of this course are

COB1: To elucidate the definition and benefits of digital marketing

COB2: To provide knowledge about Digital segmentation

COB3: To comprehend the concept of digital marketing plan and SWOT analysis

COB4: To describe the insight of Digital marketing communication.

COB5: To foster their ability to understand order processing and delivery system.

MODULE I	INTRODUCTION TO DIGITAL MARKETING	12
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Overview of Digital Marketing; Benefits of Digital Marketing; Micro & Macro Internet environment; Online Market place analysis; Digital Marketing Trends; Platform and Strategies; Internet Marketing Mix; Online advertising.

MODULE II	MARKETING IN DIGITAL ERA	12
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Digital Segmentation; Importance of Audience Segmentation; Different Segments; Organizational Characteristics; Purchasing Characteristics; Digital Media for Acquisition and Retention of new customers; Digital Media for Customer Loyalty.

MODULE III	DIGITAL MARKETING : IMPLEMENTATION PRACTICE	12
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Digital marketing plan; SWOT; Situational analysis; Key performance Indicators in internet marketing; Campaign planning for digital media ; Web Analytics; Business-to-consumer digital marketing practice; Business-to-business digital marketing practice; Digital Landscape; POEM model Framework.

MODULE IV	DIGITAL MARKETING COMMUNICATION	12
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Search Engine Marketing (SEM); Definition; Search Engine Optimization (SEO); Paid search engine marketing, pay per click advertising (PPC); Cost Per Click (CPC) Geo-targeting; Email marketing; Web marketing; Video & Audio marketing; Blog marketing; Marketing communications; digital media channels; Evaluation and improvement of digital channel performance ; Traditional vs Digital Channel.

MODULE V	ORDER PROCESSING	12
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Interactive order Processing; Choosing a supplier; Selecting a product; Check stock availability; Placing order; Authorization of payment; Input of data; Data

transfer; Order processing; Online confirmation and Delivery information; Tracking of order; Delivery; Data integrity and Security systems.

L – 45 ; T - 15 ;TOTAL HOURS- 60

TEXT BOOKS:

1. Jeremy Kagan, Siddharth shekhar singh, "Digital marketing strategy and tactics", Wiley, Noida, 2020.
2. Seema Gupta, "Digital Marketing", McGraw Hill, Noida, 2020.

REFERENCES:

1. Dave Chaffey, Kevin Johnston, Richard Mayer, "Internet Marketing – strategy implementation and practice", Pearson, 2008.
2. Simon Kingsnorth, "Digital marketing strategy", Kogan page, USA, 2019.
3. Puneet Singh Bhatia, "Fundamentals of Digital Marketing", Pearson, 2019.

COURSE OUTCOMES:

After the completion of this course, the learners will be able to

CO1: Determine the role of Digital Marketing.

CO2: Express an awareness Digital marketing trends

CO3: Create strategies on Digital marketing plan.

CO4: Design the function of Digital marketing communication.

CO5: Evaluate and promote order processing and security system.

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	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PSO 4
CO1	H	M			H		H		H				H	H	H	H
CO2	M	M			M		M		M				H	H	H	H
CO3	M	H			M		M		M				M	H	H	M
CO4	M	H			M		M		M				M	H	M	H
CO5	M	H			M		M		M				H	M	H	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development.

1. Enabling new business models that enhance innovation and growth in a wide range of sectors.
2. Underscore the importance of the industrial internet for sustainable development and improves productivity.

CODX 252	MICRO FINANCE	L	T	P	C
SDG: 4		3	1	0	4

COURSE OBJECTIVES:

COB1: To provide fundamental knowledge on micro finance.

COB2: To promote micro finance products and services towards economic development.

COB3: To eradicate poverty from economic weaker section

COB4: To examine the legal and regulatory framework in micro finance policy.

COB5: To enhance the knowledge in digital financial solutions

MODULE I INTRODUCTION 10

Concept and nature of micro-finance, Evolution of micro-finance, Growth of micro-finance industry, Micro-finance and related terms micro credit, micro credit loans, sustainable micro-finance, micro saving, Micro Finance Institution (MFI), Difference between micro-finance and micro credit, Demand and supply of Microfinance.

MODULE II MICRO-FINANCE PRODUCTS AND SERVICES 15

Concept and nature of micro-finance products and services, types of microfinance products, micro insurance, Pricing of financial services pricing bases, Social evaluation of microfinance, Social Performance with respect to microfinance social intermediations and social services; Micro-credit revolution "Banker to Poor".

MODULE III MICRO-FINANCE IN INDIA 15

Evolution of micro-finance in India; Micro-finance credit lending models, association model, community banking model, cooperative model, credit union model, rural joint liability group model, self-help group (SHG) model and village banking model, Micro-finance models in India, cooperative model, small farmer's cooperative model, rural development bank model, SHG or community-based organization (CBO) model and village bank model.

MODULE IV MICRO-FINANCE POLICY, LEGAL AND REGULATORY FRAMEWORK 10

Micro-finance policy, MF regulatory authority and institutions, RBI guidelines to improve microfinance, Governance and the Constitution of the Board of

Various Forms of MFIs in India, State intervention in Rural Credit, growth scenario of rural credit, microfinance delivery models and Banks Linkages Programme.

MODULE V FINANCIAL INCLUSION IN INDIA

10

Financial Inclusion India: Origin, objectives of financial inclusion, RBI policy initiative and progress in financial inclusion, Institutional changes required for financial inclusion, dimensions of financial inclusion, Role of technology in microfinance

Financial inclusion schemes in India: Stand up India, Pradhan Mantri Mudra Yojana (PMMY), Pradhan Mantri Suraksha Bima Yojana (PMSBY)

L – 45; T - 15; TOTAL HOURS - 60

TEXT BOOKS:

1. Siegfried Silverman, "Micro Finance", Createspace independent Publishing Platform, South Carolina an Amazon company 2021.
2. Dr. Surajit kumar Bhagowati, "Micro Finance for Rural India", New Century Publications, 2013.
3. S.K.Baral, S.C.Bihari, "Rural Marketing and Finance", AITBS PUBLISHERS, 2010.
4. Kartick Das, "Microfinance inclusive Growth and Rural Development", Pointer Publisher, Jaipur, 2017
5. Yunus, M. "Creating a World without Poverty: Social Business and the Future of Capitalism" United Kingdom: Public Affairs, 2007.

REFERENCES:

1. Ambika Prasad Pati, "Financial Sustainability of Micro Financing", Gyan Publishing House, 2009.
2. K.Ravichandran, M.Revathi Bala, "Rural Credit Access, Use and Repayment", Abhijeet Publications, 2010.
3. Shantanu Saurabh, "Financial Inclusion and Rural Development", Bharti Publications, 2017.
4. <https://library.oapen.org>

COURSE OUTCOMES:

After the completion of the course, the learners will be able to

CO1: Explain the basic concept of micro finance

CO2: Outline the micro finance and services, social intermediations and social services.

CO3: Describe the Micro-finance in India, self-help group (SHG) model and village banking model.

CO4: Measure the performance scale in order Micro-finance Policy, Legal and Regulatory Framework under RBI directions.

CO5: Discuss the certain specific techniques for Financial Inclusion in India.

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CO1	H	M	H	H					H		M	H	H	H	H	H
CO2	H	M	H	H					M		H	M	H	M	H	H
CO3	M	M	M	L					M		M	L	M	M	H	M
CO4	M	M	L	M					M		L	M	M	H	H	M
CO5	H	M	M	H					H		H	H	H	H	M	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 04: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Learning opportunities are increased and diversified to gain the knowledge of micro finance.

CODX 73	NEW VENTURE PLANNING AND	L	T	P	C
SDG: 8	DEVELOPMENT	3	1	0	4

COURSE OBJECTIVES:

COB1: To equip different techniques and describe sources of innovative ideas to generate a business idea.

COB2: To impart knowledge about the legal challenges in setting up a business.

COB3: To acquire knowledge that helps in attaining entrepreneurial capital by gaining intelligence about the various government schemes which are suitable for the business idea.

COB4: To recognise the marketing aspects of new ventures and developing marketing plans.

COB5: To enable the learners to prepare business plan for new ventures.

MODULE I STARTING NEW VENTURES 13

New Venture: Meaning and features, Opportunity identification; The search for new ideas: Source of innovative ideas, Techniques for generating ideas; Entrepreneurial imagination and creativity: The role of creative thinking, Developing creativity, Impediments to creativity; The pathways to New Ventures for Entrepreneurs: Creating New Ventures, Acquiring an established Venture: Advantages of acquiring an ongoing Venture, Evaluation of key issues; Franchising: How a Franchise works, Franchise law, Evaluating the franchising opportunities.

MODULE II LEGAL CHALLENGES IN SETTING UP BUSINESS 10

Intellectual Property Protection: Patents, Trademarks, and Copyrights; Requirements and Procedure for filing a Patent, Trademark, and Copyright; Legal acts governing businesses in India; Identifying Form of Organization and their procedures and compliances.

MODULE III SEARCH FOR ENTREPRENEURIAL CAPITAL 13

The Entrepreneur's Search for Capital, The Venture Capital Market, Criteria for evaluating New-Venture Proposals, Evaluating the Venture Capitalist, Financing stages; Alternate Sources of Financing for Indian Entrepreneurs: Bank Funding, Government Policy Packages, State Financial Corporations (SFCs); Business Incubators, accelerators and Facilitators; Informal risk

capital: Angel Investors; Government schemes for new ventures like: Start-up India, Stand Up India, Make in India, etc.

MODULE IV MARKETING ASPECTS OF NEW VENTURES 11

Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis; Market Research, Sales Forecasting, Evaluation, Pricing Decision.

MODULE V BUSINESS PLAN PREPARATION FOR NEW VENTURES 13

Business Plan: Concept, Pitfalls to Avoid in Business Plan, Benefits of a Business Plan, Developing a Well-Conceived Business Plan; Elements of a Business Plan: Executive Summary, Business Description; Marketing: Market Niche and Market Share, Research, Design and Development, Operations, Management, Finances; Critical-Risk, Harvest Strategy, Milestone Schedule.

L – 45; T – 15; TOTAL HOURS–60

Practical Exercises:

The learners are required to:

1. Generate a business idea using different techniques and describe sources of innovative ideas.
2. Evaluate advantages of acquiring an ongoing venture with a case study.
3. Present an idea which can have IPR like patents along with comparative analysis of patents already granted in similar field.
4. Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise 1).
5. Develop a marketing plan for the business idea (developed in exercise 1).
6. Prepare and present a well-conceived Business Plan.

TEXT BOOKS:

1. Barringer, B. R., & Ireland, R. D., "Entrepreneurship: Successfully Launching New Ventures", Pearson publication, London, 2018.
2. Allen, K. R., "Launching New Ventures: An Entrepreneurial Approach", Cengage Learning, 2019.

REFERENCES:

1. Kuratko, D. F., & Rao, T. V., "Entrepreneurship: A South-Asian Perspective", Cengage Learning, Boston, 2012.

COURSE OUTCOMES:

After completion of the course, the learners will be able to:

CO1: Generate a business idea using different techniques and describe sources of innovative ideas.

CO2: Describe the legal challenges in setting up a business.

CO3: Prepare a comparative analysis of various government schemes which are suitable for the business idea.

CO4: Develop a marketing plan for a business idea.

CO5: Prepare and present a well-conceived Business Plan.

Board of Studies (BoS) :

16th BoS of Department of Commerce held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	H	H	H				M	M		H	M	H	H	H	H	H
CO2	H	H	H				H	H		M	M	M	H	H	H	M
CO3	H	M	M				M	M		M	M	M	H	M	M	M
CO4	H	H	H				M	M		H	M	M	H	H	H	H
CO5	H	H	H				M	M		H	M	H	H	H	H	H

Note: L- Low Correlation M -Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

The course aims to give knowledge to learners regarding different aspects of setting up a new business. The comprehensive understanding of new venture planning and development leads to sustainable economic growth and increase productive employment.